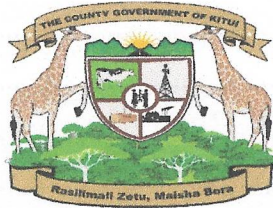


COUNTY GOVERNMENT OF KITUI



THE COUNTY ASSEMBLY

THIRD ASSEMBLY – (THIRD SESSION)

**COMMITTEE ON ADMINISTRATION AND COORDINATION OF
COUNTY AFFAIRS**

**REPORT ON A TRAINING WORKSHOP ON GOVERNANCE AND PUBLIC
SECTOR MANAGEMENT FOR IMPROVED SERVICE DELIVERY
MASTERCLASS HELD IN ADDIS ABABA, ETHIOPIA.**

**CLERK'S CHAMBERS,
COUNTY ASSEMBLY OF KITUI,
P.O. BOX 694-90200.
KITUI.**

NOVEMBER, 2024

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ABBREVIATIONS

ACECA - Anti-Corruption and Economic Crimes Act

AML - Anti-Money laundering

EACCA - Ethics and Anti-Corruption Commission Act

ESG - Environmental, Social, and Governance

G20 Common Framework- known as the Common Framework (CF), was launched in November 2020. Its main aim is to strengthen the international debt architecture for the world's poorest countries

GRC - Governance, Risk Management and Compliance

IDPs - Internally Displaced Persons

IMF - International Monetary Fund

POCAMLA -Proceeds of Crime and Anti–Money Laundering Act

RBIA - Risk-Based Internal Audit

RCSA - Risk Control Self-Assessment

SDGs - Sustainable Development Goals

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EXECUTIVE SUMMARY

This report presents the findings of the sectoral Committee on Administration and Coordination of County Affairs following the recent training workshop and study visit to Addis Ababa Ethiopia held from 27th October to 2nd November 2024.

The purpose of the visit was to improve members' knowledge on good governance and fiscal sustainability in an organizational context. It aimed at equipping members with knowledge on organizational alignment to the organization's mission, vision, and values to guide their planning processes for the effective working of the County Assembly Committees and the smooth running of the organization. With this knowledge, members can stay abreast with the evolving performance and accountability techniques for maximum results when executing their mandates. It will also increase their decision-making agility while ensuring effective risk management to achieve the organizational goals and optimal performance.

Good governance is at the heart of democratic values and principles in Ethiopia including participation, effectiveness and efficiency, transparency, accountability, and rule of law. In the Ethiopian context, good governance encompasses representativeness, consistency transparency, responsiveness, and accountability. Similarly, and in the Kenyan context, Article 10 of the Constitution (2010) defines the values and principles of governance in the public service.

The key findings from the workshop and Ethiopia's governance are;

- I) **The integrated Environmental, Social, and Governance (ESG) program** launched in November 2023 to promote environmental, social, and corporate governance. The program will help private

sector actors adopt ESG standards and codes of conduct. It will also support regulators to improve their ability to integrate, monitor, and enforce ESG requirements.

- i. **National Bank of Ethiopia directives:** The National Bank of Ethiopia published two directives to ensure that Ethiopian companies apply best practices in corporate governance. The directives include rules for corporate bodies, the composition of board committees, and the minimum content of a company's code of conduct.
- ii. **Governance and Democratic Participation Programme** that aims to strengthen public institutions and processes to promote good governance and democratic participation. The program's goals include making political processes more inclusive, making governance systems more accountable and transparent, empowering citizens to participate in decision-making, and strengthening systems to manage diversity and prevent conflicts.

Based on these findings, the committee recommends the following:

1. The County Assembly and the relevant County Ministry operationalize the Governance, Risk Management, and Compliance (GRC) framework to ensure that governance incorporates risk management and puts in place a compliance framework.
2. The County Assembly fosters stronger relationships with the Executive, the political and administrative wings of the County Assembly for effective coordination and collaboration.
3. The County Assembly promotes training on governance to members of the County Assembly and members of service and creates reporting mechanisms for corruption and money laundering practices to ensure prudence in the utilization of public resources.

4. The County Department(s) adopts the integrated Environmental, Social and Governance (ESG) program investment approach to promote environmental, social, and corporate governance. This will ensure that project implementation adopts ESG standards and codes of conduct to improve service delivery and create a safer and more sustainable environment to support future generations.

5. The County borrows from the Ethiopian Governance and Democratic Participation Programme. This program aims to strengthen public institutions and processes to promote good governance and democratic participation by making political processes more inclusive, making governance systems more accountable and transparent, Empowering citizens to participate in decision-making, and strengthening systems to manage diversity and prevent conflicts.

By implementing these recommendations, Kitui County would improve the performance and delivery of government services, create higher levels of citizen satisfaction, end bureaucratic inefficiencies, improve fiscal responsibility and accountability and adhere to Sustainable Development Goals (SDGs 11 and 12).

CHAPTER ONE

1.0 PREAMBLE

Mr. Speaker,

On behalf of the Members of the Committee on Administration and Coordination of County Affairs and pursuant to the provisions of Standing Order 190(5) (g), it's my pleasure to present to the House, the committee report on the workshop on Governance and Public Sector Management for Improved Service Delivery Masterclass held in Addis Ababa, Ethiopia.

The workshop took place from 27th October to 2nd November 2024 and was organized by the Purple Corporation, an organization specializing in training on Leadership and management of Public and private sector organizations.

1.1 Committee Mandate

Mr. Speaker,

Pursuant to Standing Order no. 190(5), the Committee is bestowed with the following mandates-

- i) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operation, and estimates of the assigned departments;
- ii) Study programmes and policy objectives of departments and the effectiveness of the Implementation; Study and review all County Legislation referred to it;
- iii) Study, assess, and analyze the relative success of departments as measured by the results obtained as compared with their stated objectives;

- iv) Investigate and inquire about all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- v) To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 185(Committee on Appointments) and;
- vi) **Make reports and recommendations to the County Assembly as often as possible, including recommendations for proposed legislation.**

1.2 Composition of the Committee

Mr. Speaker,

The Current composition of the Committee on Administration and Coordination of County Affairs is as follows: -

1. Hon. Peter Mwanza Kitonyo	Chairperson
2. Hon. Dominic Isumail Mwamisi	Vice Chairperson
3. Hon. Christopher Nzilu Nzioka	Member
4. Hon. Alex Mutambu Nganga	Member
5. Hon. Dr. Erastus Mbuno	Member
6. Hon. Waziri Bakari Baraka	Member
7. Hon. Sammy Munyithya	Member
8. Hon. Kalamba Musau	Member
9. Hon. Rose Kasyoka Kathoka	Member
10. Hon. Deborah Katungwa Mutuku	Member
11. Hon. Jacinta Mwoni	Member

1.3 Composition of the Delegation

Mr. Speaker,

The delegation comprised the following who had a successful training session on governance and fiscal sustainability;

1. Hon. Peter Mwanza Kitonyo -Chairperson
2. Hon. Alex Mutambu Nganga -Member
3. Hon. Deborah Katungwa Mutuku -Member
4. Hon. Sammy Musili Munyithya -Member
5. Hon. Rose Kasyoka Kathoka -Member
6. Hon. Kalamba Musau -Member
7. Charity Esther Kitavi -Secretariat

1.4 Acknowledgement.

Mr. Speaker,

The delegation wishes to thank the Office of the Speaker and the Clerk of Assembly for allowing the Committee to conduct the study visit in Ethiopia, for facilitating, planning, and organizing the travel and the necessary logistical arrangements. The delegation also appreciates the Ministry of Devolution for facilitating travel approval.

The delegation also thanks the Purple Corporation for organizing the visit and dispatching Ms. Nabon Elias Dekede to facilitate the study sessions and also the representatives of the various places visited by the delegation with special recognition of the Kenya Embassy in Ethiopia for the warm reception accorded to the Members.

Mr. Speaker,

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

SIGNED BY:  _____

DATE: 22nd Nov. 2024

**HON. PETER MWANZA KITONYO,
CHAIRPERSON, COMMITTEE ON ADMINISTRATION AND
COORDINATION OF COUNTY AFFAIRS.
COUNTY ASSEMBLY OF KITUI.**

CHAPTER TWO

2.0 BACKGROUND INFORMATION

Mr. Speaker,

The County Assembly is mandated pursuant to the County Government Act, 2012 Section 8 and Article 185 of the Constitution of Kenya (2010) to ensure proper governance of public institutions within their jurisdiction and prudence in using public resources through oversight and policy formulation. To ensure that, at the national level, Kenya has developed a robust legal framework to address the prevalence of bribery and corruption. Among these include; the Public Officer Ethics Act, 2003, the Anti-Corruption and Economic Crimes Act, 2003 (ACECA) (with a pending Anti-Corruption and Economic Crimes Amendment Bill, 2021), the Ethics and Anti-Corruption Commission Act, 2011 (EACCA), the Public Finance Management Act, 2012, the Leadership and Integrity Act, 2012, the Public Service/Commissions, Act, 2017, the Proceeds of Crime and Anti-Money Laundering Act (POCAMLA), 2009 and the Anti-Money Laundering and Combating of Terrorism Financing Laws (Amendment) Act, 2023.

Mr. Speaker,

Articles 2(5) and 2(6) of the Constitution provide that the general rules of international law form part of the laws of Kenya, and any treaty or convention ratified by Kenya forms part of the laws of Kenya. In this regard, Kenya has ratified the following conventions which effectively form part of the laws of Kenya on bribery and corruption; the United Nations Convention against Corruption, the International Code of Conduct for Public Officials, and the African Union Convention on Preventing and Combating Corruption.

Mr. Speaker,

The foundation of this framework is the Constitution of Kenya (2010), which is the supreme law of the Republic. Article 10 of the Constitution provides for Kenya's national values and principles of governance, which bind all State organs, State officers, public offices, and all persons whenever any of them apply or interpret the Constitution, enact, applies or interpret any law, or make or implements public policy decisions. The national values and principles of governance include good governance, integrity, transparency, and accountability.

2.1 Justification for The Training

Mr. Speaker,

Members of the County Assembly are bestowed with the mandate of legislation, budgetary allocation to different County sectors, and oversight to ensure the effective working of the County Ministries and Departments. A County Assembly Committee is designated to do the detailed work of the County Assembly and as such Members can form membership to various committees in the Assembly. This advanced public sector management, governance, and fiscal sustainability techniques training course aimed to improve the adaptation and integration of the fundamental components of governance and fiscal sustainability techniques in their oversight work.

Mr. Speaker,

Therefore, this training covered governance, fiscal sustainability techniques, risk management, risk-based auditing, and risk-based compliance functions to achieve cooperation among these functions and improve the governance process within the organization and the organizations they oversee. The training course shows how effective governance implementation enables the assessment, monitoring, and reporting of governance risks to support Governance and Public Sector Management for Improved Service Delivery Masterclass

decision-making, business performance, and adherence to regulations, policies, and mandates. This knowledge is useful, especially in their oversight role to county departments and other county government entities.

Mr. Speaker,

Important to note is that Members are mainly new entrants into the public service. It is necessary to expose them to the appropriate programs to equip them with knowledge of organizational strategic practices and the required skills to execute their core mandate at the committee level.

Mr. Speaker,

Further, Members of the County Assembly are expected to work together towards a common goal and this training is underpinned in this to ensure members understand the goals of the organizations and plan accordingly as well as conduct themselves accordingly in the execution of their mandate.

Mr. Speaker,

It is in light of this that the Committee deemed it imperative to pursue this training to enhance the Members' knowledge of governance, fiscal sustainability techniques, risk management, risk-based auditing, and risk-based compliance functions.

2.2 Objectives of the Training

Mr. Speaker,

The study tour's objective was to improve members' knowledge of the importance of good governance and fiscal sustainability in an organizational context. It aimed at equipping members with knowledge on organizational alignment to the organization's mission, vision, and values to guide their planning processes for the effective working of the County Assembly Committees and the smooth running of the organization. With this

knowledge, members can stay abreast with the evolving performance and accountability techniques for maximum results when executing their mandate. Also, the study tour was to increase their decision-making agility while ensuring effective risk management to achieve organizational goals and optimal performance.

It is important to note that Members are mainly new entrants into the public service. It is necessary to expose them to the appropriate programs to equip them with knowledge of organizational strategic practices and the required skills to execute their core mandate at the committee level.

Mr. Speaker,

Further, Members of the County Assembly are expected to work together towards a common goal and the training is undeniably in line to ensure members understand the goals of the organization and plan accordingly as well as conduct themselves accordingly in the execution of their mandate.

Mr. Speaker,

It is in light of this that the Committee deemed it imperative to pursue this training to enhance the Members' knowledge of governance, fiscal sustainability techniques, risk management, risk-based auditing, and risk-based

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2.3 Objective of the Training

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The study tour's objective was to improve members' knowledge of the importance of good governance and fiscal sustainability in an organizational context. It aimed at equipping members with knowledge on organizational alignment to the organization's mission, vision, and values to guide their planning process for the effective working of the County Assembly Committee and the smooth running of the organization. With this

CHAPTER THREE

3.0 OVERVIEW OF GOVERNANCE AND DEVELOPMENT IN ETHIOPIA

Mr. Speaker,

Good governance is at the heart of democratic values and principles in Ethiopia including participation, effectiveness and efficiency, transparency, accountability, and rule of law. In the Ethiopian context, good governance encompasses representativeness, consistency transparency, responsiveness, and accountability. Similarly, and in the Kenyan context, Article 10 of the Constitution of Kenya (2010) defines the values and principles of governance in the public service.

Mr. Speaker,

On the development front and in line with the 2019 Home-Grown Economic Reform Agenda to shift towards more private-sector-driven and sustainable growth, the Ethiopian government announced major reforms in late July 2024. This included an immediate shift to market-determined exchange rates, the removal of most current account restrictions, and the modernization of the monetary policy framework. These reforms are supported by an IMF program, World Bank Development Policy Financing, and proposed debt relief through the G20 Common Framework. Ethiopia's challenge now is to sustain and deepen these reforms to translate economic improvements into tangible benefits for people vis higher incomes, more jobs, and better public services.

Mr. Speaker,

As of September 30, 2024, the World Bank's portfolio in Ethiopia consisted of 44 active projects, with a total commitment of \$16.33 billion, complemented by \$1.14 billion in trust fund financing. These projects span

critical sectors, including macro-economic reforms to support sustainable growth, and initiatives for conflict-affected communities and internally displaced persons (IDPs). Key areas of focus include agriculture, sustainable land management, healthcare, education, water, and sanitation, as well as energy, transportation, digital development, and trade logistics. As a growing economy in the African region, Kenya has a lot to earn from these developments.

Mr. Speaker,

Some of the best practices that Kenya can learn from Ethiopia's governance are;

ii) Integrated ESG program

Launched in November 2023, this program aims to promote environmental, social, and governance (ESG) best practices in Ethiopia. The program will help private sector actors adopt ESG standards and codes of conduct. It will also support regulators to improve their ability to integrate, monitor, and enforce ESG requirements.

iii. National Bank of Ethiopia directives

The National Bank of Ethiopia published two directives to ensure that Ethiopian companies apply best practices in corporate governance. The directives include rules for corporate bodies, the composition of board committees, and the minimum content of a company's code of conduct.

iv. Governance and Democratic Participation Programme

This program aims to strengthen public institutions and processes to promote good governance and democratic participation. The program's goals include making political processes more inclusive, making governance systems more accountable and transparent, empowering citizens to participate in decision-

making, and strengthening systems to manage diversity and prevent conflicts.

3.1 Highlights of the Training

Mr. Speaker,

The training was divided into five (5) sections vis;

1. Governance, Risk Management, and Financial Knowledge
2. The Risk, Compliance, and Internal Audit Triangle
3. Banking System - Benefits of Dealing with Banks
4. Interpretation of Financial Statements - Financial Structure and Financial Analysis
5. Risk Management Taxonomies

3.1.1 Governance, Risk Management, and Financial Knowledge

Mr. Speaker,

During the training, the facilitator defined governance as a set of laws, rules, and procedures that aim to achieve quality and excellence in performance by choosing the correct and effective methods for managing organizations and achieving their goals. The objective of governance is to establish a framework of accountability, transparency, and ethical oversight that guides decision-making, manages risk, and aligns the organization's goals with the interests of its stakeholders. This can be achieved by ensuring accountability, promoting transparency, enhancing efficiency and effectiveness, mitigating risks, driving sustainable growth, and safeguarding stakeholder interests. The key basics of governance should thus incorporate a board of directors, policies and procedures, risk management framework, audit and compliance, stakeholder communication, and performance monitoring.

3.1.2 Principles of Good Governance

Mr. Speaker,

The training highlighted ten (10) principles of good governance as follows;

- i. Equity
- ii. Responsiveness
- iii. Information and Intelligence
- iv. Rule of Law
- v. Accountability
- vi. Efficiency and Effectiveness
- vii. Ethics
- viii. Strategic Vision
- ix. Participation
- x. Transparency

Diagram 1 below is a visual demonstration of the principles of good governance.



Diagram 1: Principles of good governance (Source: Training notes)

3.1.3 The Added Value of Governance

Mr. Speaker,

Effective governance has the following benefits to an organization:

- i. Promotes accountability and integrity.
- ii. Increases efficiency and reduces waste.
- iii. Supports risk management and compliance.
- iv. Enhances decision-making and strategic planning.
- v. Builds public trust and stakeholder confidence.
- vi. Fosters innovation and adaptability.

3.1.4 Governance Framework

Mr. Speaker,

The facilitator defined the governance framework as a general framework that defines the organizational structure, roles and responsibilities of the board of directors, executive management, performance monitoring mechanisms,

decision-making processes, and other elements related to good governance, transparency, and accountability.

3.1.5 Key Principles of Good Governance in the Public Sector

Mr. Speaker,

The training set out the following key requirements in the public sector to achieve good governance;

- i. Transparency and openness.
- ii. Accountability and ethical standards.
- iii. Participation and inclusivity.
- iv. Rule of law.
- v. Efficiency and effectiveness.
- vi. Strategic vision and mission alignment.
- vii. Responsiveness and adaptability.
- viii. Risk management and control systems.
- ix. Competent leadership and skilled workforce.
- x. Continuous improvement and innovation.

3.1.6 External and Internal Parties Involved in the Governance Process.

Mr. Speaker,

Diagram 2 below elaborates on the internal and external factors that determine the effectiveness of the governance process along with the key actors and players. On the internal factors, the regulatory framework which includes the company codes, and standard operating procedures plays a vital role in determining the effectiveness of the governance process. The key actors in the internal factors are the shareholders, the board of directors, and the management. On the other hand, the external regulatory framework includes codes, laws, regulations and accounting and audit standards. The key players

in the external environment are competitors, foreign investors and reputational agents. It is the incorporation of these factors that determine the quality of governance.

CORPORATE GOVERNANCE INTERNAL VS EXTERNAL

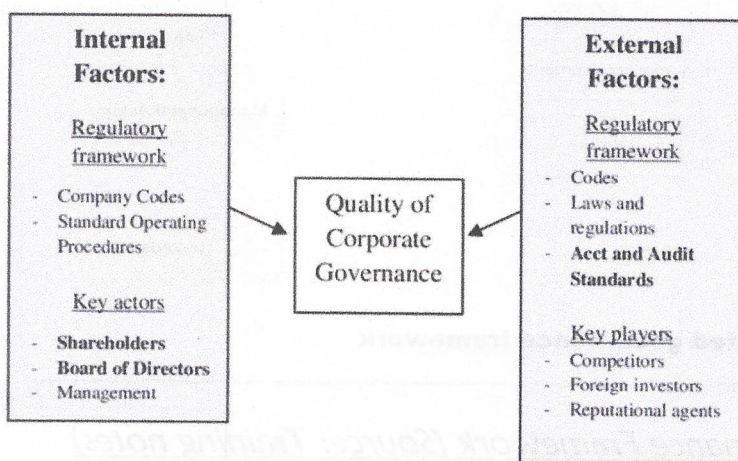


Diagram 2: External and Internal Parties Involved in the Governance Process

(Source: Training notes)

3.1.7 Benefits of Integrating Governance Activities.

Mr. Speaker,

Integrating governance activities in organizational management has various benefits including;

- i. Enhanced efficiency and coordination.
- ii. Better risk management.
- iii. Improved compliance and accountability.
- iv. Increased transparency and trust.
- v. Cost-effectiveness.
- vi. Strategic alignment and agility.

vii. Enhanced organizational culture.

Diagram 3 below shows an integrated governance framework

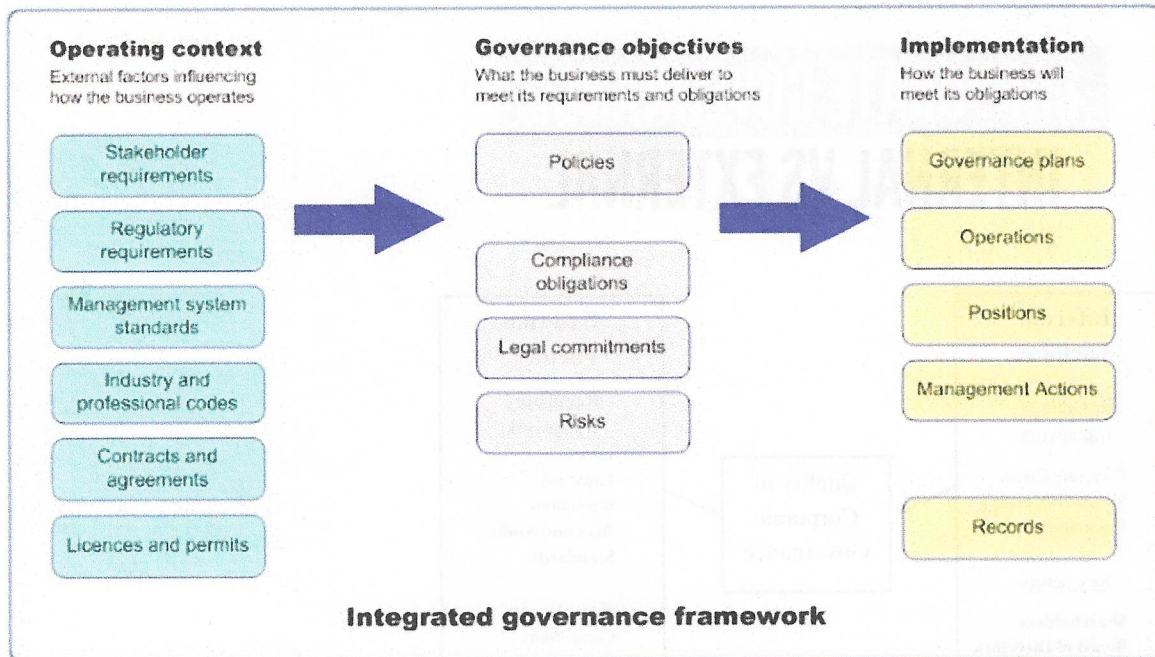


Diagram 3: Integrated Governance Framework (Source: Training notes)

3.1.8 Effective Executive Management and Board Members

Mr. Speaker,

An effective governance framework is characterized by effective executive management and board members. The executive management and board members are guided by the following tenets;

- i. Strategic vision and mission alignment.
- ii. Decision-making agility and accountability.
- iii. Clear roles and responsibilities.
- iv. Emphasis on ethical standards and integrity.
- v. Financial oversight and fiscal responsibility.
- vi. Risk management and compliance.
- vii. Commitment to continuous learning and improvement.

Mr. Speaker,

Diagram 4 below highlights the qualities of the executive management and board members for effective governance in organizations;



Diagram 4: Qualities of the executive management and board members
(Source: Training notes)

3.1.9 Barriers and/or Obstacles that Prevent Full Implementation of Governance

Mr. Speaker,

Table 1 below highlights the barriers and opportunities for good governance

Barriers to Good Governance	Opportunities for Good Governance
i. Lack of resources (time, expertise, financial)	i. Effective communicators
ii. Lack of leadership skills	ii. Resource availability (time, expertise, financial)
iii. Lack of clearly articulated vision and set of goals	iii. Goodwill, willingness to share information, community spirit/sense of community
iv. Volunteer fatigue	iv. Shared experiences
v. Industry fragmentation	v. Common goals
vi. Lack of clearly articulated relationship between	

politicians, public officers, business and community	vi. Respect for the system/willingness to work with rather than against it
vii. Lack of reporting systems and processes	vii. Transparent decision-making processes
viii. Lack of understanding of legislative environment/legal authority and responsibilities	viii. Clearly articulated reporting systems and processes
	ix. Clear understanding of legislation and legal responsibilities

Table 1: Barriers and/or Obstacles that Prevent Full Implementation of Governance

3.2 The Risk, Compliance, and Internal Audit Triangle

Mr. Speaker,

The facilitator defined risk management as the identification, assessment and mitigation of risks that could affect the organization's objectives, assets, reputation, and regulatory standing. Compliance on the other hand ensures adherence to laws, regulations, industry standards, and internal policies to avoid legal issues and reputational damage. In addition, an internal audit provides an independent, objective review of the organization's processes, controls, and financial statements, assessing their alignment with governance standards.

Mr. Speaker,

Diagram 5 below demonstrates the risk, compliance and internal audit triangle.

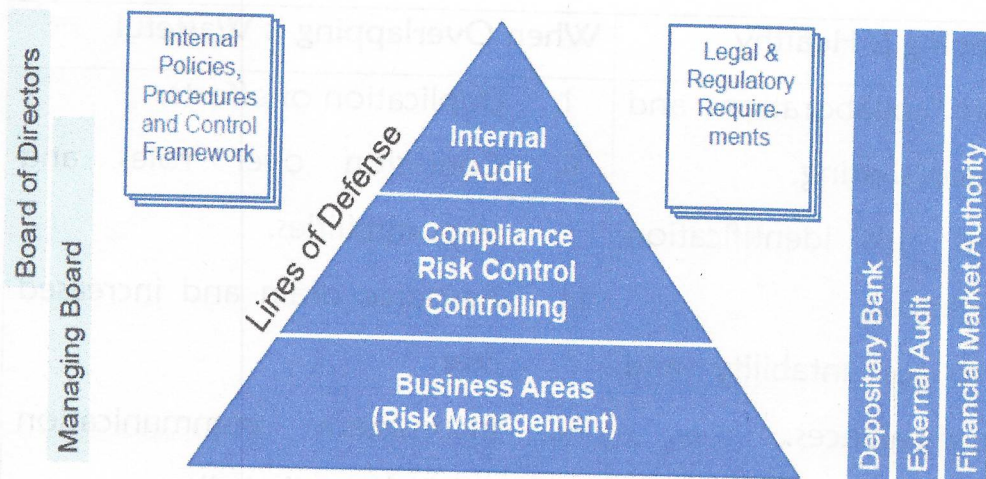


Diagram 5: The Risk, Compliance and Internal Audit Triangle (Source: Training notes)

3.2.1 The Importance of Converging Governance Components.

Mr. Speaker,

Convergence of governance components has the following benefits to organizations;

- i. Integrated risk management.
- ii. Enhanced transparency and trust.
- iii. Efficiency in resource allocation.
- iv. Agility in adapting to changes.
- v. Stronger ethical and accountability culture.
- vi. Improved decision-making.

3.2.2 Overlapping of governance components: Is it Healthy or Wasteful.

Mr. Speaker,

Overlapping in the context of governance refers to situations where the roles, responsibilities, or activities of different governance components (such as governance, risk management, compliance, and audit) intersect or partially cover the same areas.

Table 2 below highlights whether overlapping is healthy or wasteful.

When Overlapping is Healthy	When Overlapping is Wasteful
<ul style="list-style-type: none"> i. Enhanced collaboration and information sharing. ii. Improved risk identification and mitigation. iii. Increased accountability and checks and balances. iv. Alignment with strategic goals, v. Enhanced responsiveness to regulatory changes. 	<ul style="list-style-type: none"> i. Duplication of efforts. ii. Confusion over roles and responsibilities. iii. Resource drain and increased costs. iv. Inconsistent communication and information silos. v. Decreased agility and responsiveness.

Table 2: Overlapping of governance components

3.2.3 Cooperation among Governance Functions.

Mr. Speaker,

Cooperation between governance, risk management, and compliance (GRC) functions is essential for an organization's efficiency, integrity, and resilience. These functions serve distinct purposes but have significant areas of overlap and mutual benefit. When they work together, they can create a comprehensive system that enhances organizational performance, mitigates risk, and ensures adherence to regulations.

Diagram 6 below shows the interaction between governance, risk management, and compliance (GRC) functions



Diagram 6: Cooperation Between Governance, Risk Management, and Compliance (GRC) Functions (Source: Training notes)

3.2.4 New Trend in Audit: Risk-based Internal Audit.

Mr. Speaker,

Risk-Based Internal Audit (RBIA) is an evolving approach that prioritizes audits based on potential risks that could impact an organization's objectives, rather than following a traditional checklist approach. Unlike traditional auditing, which tends to focus on compliance and control testing, RBIA places greater emphasis on identifying, evaluating, and managing risks within the organization. This approach enables more targeted, efficient, and proactive audit processes that align closely with the organization's strategic goals and risk profile.

3.2.5 How and Why Audit Units Move into Risk-based Audit Programs.

Mr. Speaker,

The risk assessment approach in internal audit involves evaluating the likelihood and impact of potential risks on organizational objectives. This process guides auditors in prioritizing their focus on areas with higher risk,

enhancing the effectiveness of the audit process. Organizations face complex and evolving risks that traditional audits may not fully address.

A risk-based approach aligns the audit's focus with the organization's goals and priorities, allowing auditors to assess risks that could impede strategic objectives. With a risk-based focus, the audit provides insights into areas that are most important to stakeholders, such as financial health, operational efficiency, and compliance with regulations.

Mr. Speaker,

The following are the steps in a risk-based audit;

- i. Conducting a risk assessment and building a risk register.
- ii. Engaging with key stakeholders to understand risk tolerance and objectives.
- iii. Developing a risk-based audit plan.
- iv. Implementing dynamic and continuous risk monitoring.
- v. Training auditors on risk management and risk-based methodologies.
- vi. Leverage technology and data analytics for enhanced risk insights.

3.2.6. Auditing the Control Environment

Mr. Speaker,

The control environment is the foundation of an organization's internal control system and reflects the overall culture, ethics, and standards that guide employees' actions and decision-making. Auditing the control environment involves evaluating the tone at the top, governance practices, ethical standards, and overall risk management culture within an organization. This process helps auditors assess whether the organization has a robust control environment that supports effective risk management and compliance.

Mr. Speaker,

The following are the steps in auditing the control environment;

- i. Gather information on control components.
- ii. Conduct interviews with key personnel.
- iii. Evaluate policies and procedures for ethical behaviour.
- iv. Assess governance and oversight practices.
- v. Identify potential weaknesses or gaps.
- vi. Provide recommendations for improvement.

3.2.7. Risk-based Compliance: Definition, Responsibilities and Goals.

Mr. Speaker,

Risk-based compliance was defined as the practice of assessing and prioritizing compliance efforts according to the potential impact and likelihood of various risks. Unlike traditional compliance, which may apply a uniform approach to all regulations and policies, risk-based compliance tailors its focus to high-risk areas, allowing the organization to allocate resources where they are most needed.

Mr. Speaker,

Risk-based compliance has various responsibilities namely;

- i. Identify compliance risks.
- ii. Prioritize compliance activities.
- iii. Develop and implement control measures.
- iv. Monitor and test controls.
- v. Report compliance risk status to stakeholders.
- vi. Adapt to emerging compliance risks.

Mr. Speaker,

The Risk-Based Compliance also has the following goals;

- i. Optimize resource allocation.
- ii. Enhance proactive risk management.
- iii. Protect organizational reputation and integrity.
- iv. Promote a culture of compliance and accountability.
- v. Ensure legal and regulatory adherence.
- vi. Improve stakeholder confidence.

3.2.8. Anti-Money Laundering.

Mr. Speaker,

Anti-Money Laundering (AML) is a set of policies and practices that financial institutions and other regulated entities use to prevent, detect, and report financial crime.

Diagram 7 below shows the internal anti-money laundering controls.



Diagram 7: Internal Anti-Money Laundering controls (Source: Training notes)

3.3 Banking System - Benefits of Dealing with Banks.

Mr. Speaker,

The training brought to focus the different banking systems and their benefits to their customers.

3.3.1 Commercial Banks versus Investment Banks.

Mr. Speaker,

Table 3 below highlights the differences between commercial and investment banks.

Commercial Banks	Investment Banks
i. Serve individuals and small businesses, and offer services like deposits, loans, and credit cards.	i. Serve larger corporations, governments, and institutional investors, providing specialized financial advisory and investment services.
ii. Accepting deposits and providing savings and checking accounts.	ii. Assisting with capital raising through the issuance of stocks and bonds (underwriting).
iii. Offering personal and business loans, including mortgages and car loans.	iii. Facilitating mergers and acquisitions (M&A) and providing strategic financial advice.
iv. Facilitating everyday transactions, such as withdrawals, deposits, and money transfers.	iv. Offering trading services for stocks, bonds, commodities, and other financial assets.

Table 3: Differences Between Commercial and Investment Banks

3.3.2 Different Bank Accounts - Savings, Time Deposit, Current Accounts.

Mr. Speaker,

There are different bank accounts namely savings, time deposits, and current accounts. Savings accounts are mainly used to save money and earn interest, while still allowing some level of access to funds. Time deposit accounts on the other hand are designed for those who can set aside money for a fixed period in exchange for higher interest rates. Besides, current accounts are used

for daily transactions, offering flexibility for frequent deposits and withdrawals.

3.3.3 Lending Types: Overdraft versus Term Loan and Lending Collaterals.

Mr. Speaker,

There are also different types of ending in banks vis overdraft, term loan, and lending collaterals. The difference between an overdraft, term loan, and lending collaterals is that an overdraft allows account holders to withdraw more money than is available in their account, up to a pre-approved limit, offering short-term financing for immediate needs, a term loan is a fixed amount of credit provided for a set period, with a structured repayment schedule that includes principal and interest payments while lending collateral is an asset that a borrower pledges as security for a loan, reducing the lender's risk by giving them the right to claim the asset if the borrower defaults.

3.3.4 Letter of Credit and Letter of Guarantee.

Mr. Speaker,

During the training, we discussed the aspect of a letter of credit and a letter of guarantee. The difference between a letter of credit and a letter of guarantee is that a letter of credit is a document issued by a bank guaranteeing that a buyer's payment to a seller will be received on time and for the correct amount. If the buyer cannot make the payment, the bank covers the payment. A letter of guarantee on the other is a financial instrument in which the bank acts as a guarantor, promising to cover a certain amount if the applicant (borrower) defaults on a financial obligation or fails to meet certain contractual terms.

3.3.5 Risk Control Self-Assessment (RCSA)

Mr. Speaker,

Risk Control Self-Assessment (RCSA) involves the key internal processes that are used to identify, assess, and mitigate potential risks within the operation. It involves a structured approach where employees from various departments evaluate existing controls and assess the likelihood and impact of potential risks in their areas.

Mr. Speaker,

Diagram 8 below describes the steps of Risk Control Self-Assessment (RCSA) for automation and standardization.



Diagram 8: Control Self-Assessment (RCSA) (Source: Training notes)

3.4 Interpretation of Financial Statements - Financial Structure and Financial Analysis.

Mr. Speaker,

The training focused on the importance of financial statements, their financial structure and financial analysis.

3.4.1. Importance of Financial Statements.

Mr. Speaker,

Financial statements provide information about a company's financial position, performance, and changes in financial position. They are used by a wide range of users to make economic decisions.

Some reasons why financial statements are important include:

- i. Investors: understand how well a company is performing and how much they want to invest.
- ii. Lenders and banks: use financial statements to decide whether to offer a loan or extend credit.
- iii. Business owners and managers: to help owners and managers make important financial decisions.
- iv. Stockholder: Financial statements help stockholders understand how well a company is performing.

3.4.2. Purpose and Objectives of Auditing Financial Statements.

Mr. Speaker,

The purpose and objective of auditing a financial statement is to enable an auditor to express an opinion as to whether the financial statements are prepared, in all material respects, in accordance with International Financial Reporting Standards or another identified financial reporting framework. It is

also to ensure that legal regulations are adhered to as well as to assess financial health and testing controls.

3.4.3. Financial Position Components: Assets and Liabilities.

Mr. Speaker,

The financial position of an organization and/or an individual is determined by their assets and liabilities. In this regard, assets are resources owned by an organization that have economic value and are expected to provide future benefits. They are either used to operate the business, generate income, or can be converted into cash. Current assets are assets that can be converted into cash within one year examples include cash, accounts receivable, inventory, and short-term investments. Non-Current Assets (or Fixed Assets) are long-term assets that are not easily converted to cash and are held for more than a year. Examples are property, plant, equipment, patents, and investments in other companies. There are also intangible assets which are non-physical assets that have value due to their legal or competitive advantage. Examples of intangible assets include trademarks, copyrights, patents, and goodwill.

Mr. Speaker,

Liabilities on the other hand are the debts or obligations owed by an organization to external parties, representing claims on its assets. These are typically categorized based on the timeframe in which they must be repaid. They include current and non-current liabilities. Current liabilities are debts or obligations due within one year such as accounts payable, short-term loans, accrued expenses, and taxes payable. On the contrary, non-current liabilities (or long-term liabilities) are debts or obligations that are due beyond one year like long-term loans, bonds payable, and deferred tax liabilities.

3.4.4. Healthy and/or Unhealthy Financial Structure.

Mr. Speaker,

Table 4 below differentiates between healthy and unhealthy financial structures.

Healthy Financial Structure	Unhealthy Financial Structure
i. Effective cost management.	i. Volatile or declining revenue.
ii. Positive cash flow.	ii. Negative cash flow.
iii. Stable and growing revenue stream.	iii. Volatile or declining revenue.

Table 4: Differentiates Between Healthy and Unhealthy Financial Structure.

3.5 Risk Management Taxonomies.

Mr. Speaker,

The risk management taxonomies include the risk management framework and Risk Management Triangle.

3.5.1. Risk Management Framework.

Mr. Speaker,

Risk management taxonomies categorize various types of risks that a business or organization may face, creating a structured framework to identify, assess, and mitigate risks. Having a clear taxonomy enhances risk assessment, improves communication about risks across departments, and supports better strategic planning.

Mr. Speaker,

Diagram 9 below shows the steps in the risk management framework.

Risk Management Framework



Diagram 9: The Risk Management Framework (Source: Training notes)

3.5.2 Risk Management Triangle

Mr. Speaker,

The risk management triangle is based on Crichton's risk triangle of hazard, exposure, and vulnerability which is commonly used to show the relationship that leads to risk. It plays a vital role in illustrating the link between threats to assets, their exposure to these threats, and vulnerabilities that could be exploited by threats.

3.5.3 Credit Risk, Operational Risk, Market Risk.

Mr. Speaker,

In concluding the training, the facilitator highlighted the concepts of credit risk, operational risk, and market risk. In this context, credit risk is the risk of a company losing money when a borrower does not pay back a loan or line of credit. Factors that affect credit risk include a borrower's credit history and economic conditions. Operational risk on the other hand is the risk of a company losing money due to internal processes, systems, people, or external events which can be caused by inadequate controls, human errors, or external

events. Further, market risk is the risk of a company losing money due to market volatility, which can cause asset prices to fluctuate. Factors that affect market risk include political events, supply and demand changes, and market psychology.

CHAPTER FOUR

4.0 COMMITTEE FINDINGS AND LESSONS LEARNT

4.1 Committee Findings

Mr. Speaker,

Following a successful workshop in Ethiopia, the delegation was exposed to proven efficient approaches that improve the performance and delivery of government services, create higher levels of citizen satisfaction, end bureaucratic inefficiencies, and improve fiscal responsibility and accountability. The delegation gained crucial capacity and knowledge in the following general areas namely; Governance, risk compliance and risk management, internal audit, the banking system, and financial structure and analysis.

Mr. Speaker,

Some of the best practices that Kenya can learn from Ethiopia's governance are the Integrated ESG program that aims to promote environmental, social, and governance, the National Bank of Ethiopia directives to ensure that organizations and companies apply best practices in corporate governance for financial prudence and healthy financial practices, and the Governance and Democratic Participation Programme to strengthen public institutions and processes to promote good governance and democratic participation through inclusive political processes, accountable and transparent governance systems, empowering citizens to participate in decision-making and the strengthening of systems to manage diversity and prevent conflicts.

4.2 Lessons Learnt

Mr. Speaker,

The following are the specific lessons learnt;

- i. The training equipped members with vital knowledge of the key principles of good governance in the public sector which will enable the committee to effectively exercise its oversight mandate for improved performance and accountability.
- ii. The governance process enabled them to forge stronger partnerships with their stakeholders and foster a better working environment where good governance is exercised.
- iii. It equipped members with effective strategies to institutionalize the regulation, monitoring, and enforcement of government projects and programs.
- iv. It sharpened their oversight skills to ensure that organizations conduct themselves within the dictates of good governance and observe prudence in the expenditure of public funds.
- v. It enabled members to overcome barriers, they face in their work when dealing with other organizations and increased their decision-making agility.
- vi. It equipped members with strategies to reduce systemic corrupt practices in government operations
- vii. Members were aware of potential risks they may face in their day-to-day work and the financial and auditing controls and compliance mechanisms in the course of their work.
- viii. Members learned of the banking system, the different bank accounts, lending types, and other banking terms that may be of benefit when

conducting oversight on the scrutiny of other government organizations or agencies on financial matters.

- ix. It also equipped members with knowledge on how to interpret financial statements and assess the financial health of organizations and make accurate recommendations on the same.
- x. Members gained crucial knowledge on risk compliance and management in terms of how to assess it, identify and control or avert risks as they arise, and prevent unprecedented occurrences in organizations.

CHAPTER FIVE

5.0 RECOMMENDATIONS.

In light of the Committee's findings and lessons learnt, the following recommendations were made and will go a long way in enhancing governance and financial management in Kitui County.

Mr. Speaker,

The committee recommends THAT: -

1. The County Assembly and the relevant County Ministry operationalize the Governance, Risk Management, and Compliance (GRC) framework to ensure that governance incorporates risk management and puts in place a compliance framework.
2. The County Assembly fosters stronger relationships with the Executive, the political and administrative wings of the County Assembly for effective coordination and collaboration.
3. The County Assembly promotes training on governance to members of the County Assembly and members of service and creates reporting mechanisms for corruption and money laundering practices to ensure prudence in the utilization of public resources.
4. The County Department(s) adopts the integrated Environmental, Social and Governance (ESG) program investment approach to promote environmental, social, and corporate governance. This will ensure that project implementation adopts ESG standards and codes of conduct to improve service delivery and create a safer and more sustainable environment to support future generations.
5. The County borrows from the Ethiopian Governance and Democratic Participation Programme. This program aims to strengthen public institutions and processes to promote good

governance and democratic participation by making political processes more inclusive, making governance systems more accountable and transparent, Empowering citizens to participate in decision-making, and strengthening systems to manage diversity and prevent conflicts.

CHAPTER SIX

6.0. CONCLUSION

Mr. Speaker,

Precedence dictates that the majority of the Members of the County Assembly are mainly new entrants into the County Assembly and the public service. It is, therefore, necessary to expose them to the appropriate programs to equip them with the appropriate skills to execute their mandates effectively. The County Assembly should make this training an integral part of the organization for Members of the County Assembly because it lays the foundation for the effective execution of their constitutional mandates.



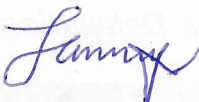
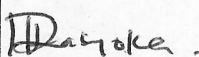

Besides, Committees are an integral part of the conduct of Assembly business. Members are bestowed with the responsibility of ensuring the effective oversight of the County Ministries and Departments. Members need knowledge of how these ministries function effectively and what is expected of them to oversee them effectively.

Mr. Speaker,

The overall success of a committee can often be directly linked to the effectiveness of the committee members. In this regard, equipping committees with knowledge on how to handle matters that come before them during their oversight role is vital. Following a successful workshop in Ethiopia, the delegation was exposed to proven efficient approaches that improve the performance and delivery of government services, create higher levels of citizen satisfaction, end bureaucratic inefficiencies, and improve fiscal responsibility and accountability.

ANNEXURES

ANNEXURE 1: CONSIDERATION AND ADOPTION OF THE REPORT BY THE DELEGATION

S/NO	NAME	DESIGNATION	SIGNATURE
1.	Hon. Peter Kitonyo Mwanza	Chairperson	
2	Hon. Alex Mutambu Nganga	Member	
3.	Hon. Deborah Katungwa Mutuku	Member	
4	Hon. Sammy Musili Munyithya	Member	
5	Hon. Rose Kasyoka Kathoka	Member	
6	Hon. Kalamba Musau	Member	

ANNEXURE 2: PICTORIAL



The Delegation at the Kenya Embassy in Addis Ababa, Ethiopia.



The Delegation during a training session in Addis Ababa, Ethiopia.



The Delegation during a meeting with officials at the Kenya Embassy in Addis Ababa, Ethiopia.



The Delegation taking a tour of the Kenya Embassy premises in Addis Ababa, Ethiopia.

ANNEXURE 3: STUDY TOUR PROGRAM



Slip Road Waiyaki Way - Nairobi, Kenya

GOVERNANCE AND PUBLIC SECTOR MANAGEMENT FOR IMPROVED SERVICE DELIVERY MASTERCLASS

DATE: 27th – 1st NOVEMBER 2024

VENUE: ADDIS ABABA – ETHIOPIA

OVERVIEW:

This Advanced Public Sector Management, Governance & Fiscal Sustainability Techniques training course aims at improving the adaptation and integration of the fundamental components of Governance and Fiscal Sustainability Techniques.

This Public Sector Management, Governance & Fiscal Sustainability Techniques will therefore cover Governance, Fiscal Sustainability Techniques, Risk Management, Risk-based Auditing and Risk-based Compliance functions to achieve cooperation among these functions and improve the Governance process within the organization.

The training course shows how effective Governance implementation enables the assessment, monitoring and reporting of governance risks in support of decision making, business performance, and adherence to regulations, policies and mandates.

OBJECTIVES:

Upon the completion of this advanced Public Sector Management, Governance & Fiscal Sustainability Techniques training course, participants will gain:

- Improve alignment to mission, vision and values of the organization
- Evolve performance and accountability
- Increase decision-making agility
- Advance accountability for key objectives, risks, and performance
- Enhance convergence of Governance components
- Reduce the financial risk while achieve your organization's goals
- Understand fundamental concepts of Governance & Fiscal Sustainability

BENEFITS TO THE ORGANIZATION:

Participants will be exposed to proven efficient approaches that improve the performance and delivery of government services, create higher levels of citizen satisfaction, end bureaucratic inefficiencies and improve fiscal responsibility and accountability including:

- Key Principles of Good Governance in the Public Sector
- Governance Benefits & Barriers
- The Risk, Compliance & Internal Audit Triangle
- Internal Audit New Approach: Risk-based Audit
- Compliance New Approach: Risk-based Compliance
- Risk Management Taxonomies
- Strategies to Institutionalize the Regulation, Monitoring, and Enforcement of Government Projects and Programs
- Strategies to Reduce Systemic Corrupt Practices in Government Operations
- Fiscal Management Accountability: Revenue Forecasting and Expense Budgeting
- Banking Activities Related to Managing Their Business
- Cash Flow Analysis, Liquidity and Working Capital Management
- Financial Analysis and Ratio Analysis

BENEFITS TO THE PARTICIPANT:

Upon the completion of this advanced Public Sector Management, Governance & Fiscal Sustainability Techniques training course, participants will gain:

- Improved alignment to mission, vision and values of the organization
- Improved performance and accountability
- Increased decision-making agility
- Increased accountability for key objectives, risks, and performance measurement
- Enhanced convergence of CG components
- Improved confidence in managerial competences

PROGRAM CONTENT:

Course Outline

Module 1: Governance, Risk Management Banking & Financial Knowledge Update

Governance, What is it about? Key Principles of Good Governance in the Public Sector

- The Definition, Goals, Basics and Principles of Governance
- The Added Value of Governance
- Building Governance Framework
- Key Principles of Good Governance in the Public Sector
- Key Requirements to Achieving Good Governance in the Public Sector
- External & Internal Parties Involved in Governance Process
- Governance Committees - Audit Committee The Most Important One
- Benefits of Integrating Governance Activities
- Effective Executive Management & Board Members
- Barriers / Obstacles That Prevent Full Implementation of Governance
- OECD Principles of Governance

Module 2:

The Risk, Compliance & Internal Audit Triangle

- The Fundamental Differences and Importance of Its Convergence

- Overlapping: Healthy or Wasteful?
- Cooperation Among These Functions

ANNEXTURE 5: APPROVAL TO TRAVEL TO ETHIOPIA

REPUBLIC OF KENYA



OFFICE OF THE DEPUTY PRESIDENT
STATE DEPARTMENT FOR DEVOLUTION
Office of the Principal Secretary

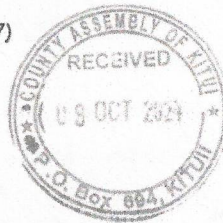
Telephone: +254-20-2250645/626
Website: <http://www.devolutionandasaib.go.ke>
Email: devol@devol.go.ke

Teliposta Towers
Kenyatta Avenue
P.O. Box 30004 - 00100
NAIROBI

Ref No. MDP/DD/ADM/6/20/VOL.LXII (47)

4th October, 2024

Ms. Lucy Waema
Ag. Clerk of the Assembly
Kitui County Assembly
P.O. Box 694 - 90200
KITUI



TRAVEL CLEARANCE TO ADDIS ABABA, ETHIOPIA - KITUI COUNTY ASSEMBLY

Reference is made to the letter Ref No. CAK/3/2/VOL VIII (12) dated 27th September, 2024 on the above subject.

Authority is hereby granted for the below named members of Administration and Coordination of County Affairs Committee and staff to attend a program on Governance and Public Sector Management for improved service delivery from 14th to 18th October, 2024 in Addis Ababa, Ethiopia.

S/No.	Name of Officer	Designation
1.	Hon. Peter Mwanza Kitonyo	Chair Person
2.	Hon. Alex Mutambu Nganga	Member
3.	Hon. Kalamba Musau	Member
4.	Hon. Sammy Munyitha	Member
5.	Hon. Deborah Katungwa Mutuku	Member
6.	Hon. Rose Kasyoka Kathoka	Member
7.	Ms. Esther Kitavi	Committee Clerk

It is noted that the Kitui County Assembly shall meet all their travelling and subsistence costs.

Kindly facilitate travel to Addis Ababa, Ethiopia.

T. Mbaika
Ms. Teresia Mbaika, CBS
PRINCIPAL SECRETARY

Copy to: The Director
Immigration Services
NAIROBI

The Controller of Budget
Office of the Controller of Budget
NAIROBI

Pfo / Ag. Apo / SAO
Facilitate the travelling
of this committee to
attend the above
program as cleared