



THE COUNTY EXECUTIVE AUDIT COMMITTEE

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MINUTES OF THE FIRST PENDING BILLS VERIFICATION COMMITTEE

VIRTUAL MEETING HELD ON 9TH JULY 2025

MEMBERS PRESENT

1. Esther Musau – Chairperson-Executive Audit Committee
2. Stephen Thiong'o -Member
3. Fidel Muema – Member
4. Peninnah Mutindi – Secretary

AGENDA

1. Opening Remarks
2. Adoption of the Agenda
3. Overview of the Committee's Scope, Workplan and Methodology
4. Development of Verification Workplan and Timelines
5. Any Other Business (AOB)
6. Adjournment

MIN 1/9/7/2025: OPENING REMARKS

The Chairperson called the meeting to order at 10:15 a.m. and welcomed members to the inaugural meeting. She invited Peninnah Mutindi to open with a word of prayer. The chairperson congratulated members on their appointment to this important committee and requested a brief introduction from each. She emphasised the critical role of the committee in ensuring transparency and accountability in the verification process to give assurance to the County that the pending bills are valid. Peninnah Mutindi was appointed as the Secretary to the committee.

MIN 2/9/7/2025: ADOPTION OF THE AGENDA

Upon reading the agenda the by the chairperson, the committee adopted it as presented.

MIN 3/9/7/2025: OVERVIEW OF THE COMMITTEE'S SCOPE, WORKPLAN AND METHODOLOGY

i. Scope of the Assignment

The Chairperson outlined the scope as the verification of 2024/2025 pending bills. However, members present observed that the scope may extend to previous financial periods depending on the documentation provided by the accounting officers. It was also noted that there was a need for clarification on whether the assignment would cover only County Executive Departments or extend to County entities as well.

ii. Methodology

The committee agreed to deploy the following methodology in the verification

- Develop a checklist of documents required for verification for the various categories of pending bills, which were identified as general suppliers, payroll debts, works, utilities bills, hospitality bills, training bills and staff claims
- Develop a working tool for use in the review and verification by the committee.
- Conduct interviews and physical verifications where necessary. The committee to determine the criteria for physical verifications.
- Conduct creditors' circularization of pending bills through the County Treasury to confirm and validate the authenticity of the bills shared by accounting officers.

MIN 4/9/7/2025: DEVELOPMENT OF VERIFICATION WORKPLAN AND TIMELINES

Workplan Development

Mr. Stephen Thiong'o and Peninnah Mutindi were tasked with preparing a draft workplan and working tools and share it with the Chairperson by **Thursday, 10th July 2025**.

MIN 4/9/7/2025: ANY OTHER BUSINESS

1. The WhatsApp group will be used for communication. The chairperson will be calling and convening meetings as necessary.
2. The speed of the assignment will depend on how promptly documentation is shared. In cases of delay, the Committee may escalate to the appointing authority.
3. The Committee will confirm what will have been received by 15th July 2025 and request the ECM-Finance to remind Accounting Officers who will not have not submitted their pending bills by then.


4. The committee may consider incorporating additional officers to assist with the verification process due to strict timelines.
5. The chairperson emphasized the importance of teamwork and commitment to meet deadlines.

ADJOURNEMENT

There being no other business, the meeting was adjourned at 10:45 a.m. with a word of prayer from Mr. Stephen Thiong'o.


Prepared by:

Peninnah Mutindi

Secretary 

10th July 2025.

Confirmed by:

Esther Musau 

Chairperson

Date: 11/07/2025