



COUNTY GOVERNMENT
OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

PUBLIC ACCOUNTS AND
INVESTMENTS COMMITTEE
REPORT ON THE AUDITOR
GENERALS REPORT ON
COVID-19 VACCINE ROLL OUT
FOR BUNGOMA COUNTY
GOVERNMENT

FEBRUARY 2023

Table of Contents

LIST OF ABBREVIATIONS	iii
EXECUTIVE SUMMARY.....	iv
1.0. CHAPTER ONE	1
1.1. PREAMBLE.....	1
1.2. MANDATE OF THE COMMITTEE	2
1.3. GUIDING PRINCIPLES ON THE AUDIT QUERIES.....	3
1.4. CONFIDENTIALITY UNDERTAKING BY THE COMMITTEE	7
1.5. COMMITTEE APPROACH AND METHODOLOGY	7
1.6. MEMBERS OF PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE.....	10
1.7. ACKNOWLEDGMENT	11
2.0 CHAPTER TWO.....	12
SPECIAL AUDIT REPORT OF THE AUDITOR GENERAL ON COVID-19 VACCINE	
ROLL OUT FOR BUNGOMA COUNTY AS AT 31ST MARCH, 2022.....	12
2.1. BUDGET AND SOURCES OF VACCINES.....	12
2.2. STORAGE OF VACCINES	16
2.3. DISTRIBUTION OF VACCINES.....	19
2.4. UTILIZATION OF VACCINES.....	21
2.5. DISPOSSAL OF VACCINES	27
2.6. HUMAN RESOURCE MATTERS	29
2.7. COORDINATION OF PLAYERS.....	31
2.8. MONITORING AND SUPERVISION.....	32
3.0 CONCLUSION	34
4.0 ADOPTION SCHEDULE.....	35
4.1. ANNEXTURES	36

LIST OF ABBREVIATIONS

Abbreviations	Full description
CHAI	Clinton Health Access Initiative
eLMIS	Electronic Logistics Management Information Systems
FIFO	First Expiry, First Out
GOK	Government of Kenya
HR	Human Resource
KEPSA	Kenya Private Sector Alliance
MOH	Ministry of Health
SOPs	Standard Operating Procedures
TOT	Training of Trainers
ULT	Ultra-Low Temperatures
UNICEF	United Nations Children's Emergency Fund
WHO	World Health Organization
CHMT	County Health Management Team

EXECUTIVE SUMMARY

The committee on Public Accounts and Investment interrogated the Bungoma County Government Special Audit report on COVID-19 Vaccine roll out which was carried out by the Office of Auditor General covering the period ending 31st March 2022. The report scrutinizes on efficiency and effectiveness of the COVID-19 vaccines rollout in Bungoma County.

This report has pointed out on the Audit areas which include: Doses received and administered; the budgetary allocations; Sources and distributions of vaccines; Storage of vaccines; Disposals of vaccines; Human resource matters; Coordinating of players and Monitoring and evaluation.

The roll out of the COVID-19 vaccine was effective. However, weaknesses were noted in some of the processes, including failure to budget for the roll out activities, practical adherence to waste disposal regulations, failure to fully adhere to storage conditions for COVID-19 vaccines and in adequate monitoring of information update in the CHANJO system. This impacted on the real time recording of information in the Chanjo system.

The existing immunization structures for routine vaccines were functional but require up lift to handle unforeseen pandemics owing to the weaknesses established through this report and its recommendation to the accounting officer of the County Government department of Health to put in place necessary legal frameworks to effectively operationalize the programs to meet WHO standards and MOH guidelines.

1.0. CHAPTER ONE

1.1. PREAMBLE

1.1.1. Back ground and introduction

Mr. Speaker sir, Bungoma County Assembly received the report of the Auditor General on the Special Audit on COVID-19 Vaccine Roll Out for the period ending 31st March, 2022, which was tabled in the house on 29th of August, 2022 and stood committed to the Public Accounts and Investments Committee for processing.

The report indicates that, Kenya received its first consignment of Oxford Astra Zenaca COVID-19 in March 2021 as part of COVAX facility. This was followed by more vaccines of Moderna, Johnson (Jansen), Pfizer and sinopharm from other development partners.

The Ministry of Health kicked off the Roll Out on 5th March, 2021 with priority being given to frontline health workers and essential staff including security personnel.

According to the National COVID-19 vaccine deployment plan, the first plan was executed in March, 2021 and was subsequently revised by the Ministry of Health in August, 2021 in an effort to cover the entire adult population in the Country.

Bungoma County received its first consignment of Astra Zenaca-Oxford COVID-19 vaccines in March 2021 through Kakamega Regional Vaccine Store. The vaccines doses were first administered at Bungoma referral and Webuye Hospitals before being rolled out to public, private and faith based facilities in ten Sub Counties as at 31st March 2022. In all this process, the special audit established that Bungoma County Government had received 647,340 vaccine doses.

1.1.2. Objective of this report

The objective of this report by the Public Accounts and Investments Committee is to interrogate the report of the Auditor General on the COVID-19 Roll Out and determine efficiency and effectiveness of the COVID-19 vaccine roll out in Bungoma County. The report further gives the insight on the budgetary allocation, sources of vaccines, storage, distribution, utilization and disposal of vaccines, human resource aspect, coordination of players, monitoring and supervision.

1.2. MANDATE OF THE COMMITTEE

The mandate of Public Accounts and Investments Committee is drawn from Standing Order number, 209 (5) with the functions to:

- a) Pursuant to Article 185 (3) of the Constitution of Kenya to exercise oversight over the County Executive Committee and any other County Executive Organ
- b) Pursuant to Article 229 (7) and (8) of the Constitution to examine the reports of the Auditor General on the annual accounts of the County Government.
- c) To examine special reports if any , of the Auditor General on County Government Funds
- d) To examine the reports if any of the of the Auditor General on the County Public Investments
- e) To exercise oversight over County Public Accounts and Investment's

1.3. GUIDING PRINCIPLES ON THE AUDIT QUERIES

In the execution of its mandate aforesaid, the committee has been guided by core constitutional and statutory principles on Public Finance Management, as well as established customs, traditions, best practices and usages. These principles include:-

1.3.1. Constitutional principles on public finance

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that ***“...shall guide all aspects of public finance in the Republic...”*** These principles include;

(a) *There shall be openness and accountability, including public participation in financial matters;*

(d) *Public money shall be used in a prudent and responsible way; and*

(e) *Financial management shall be responsible, and fiscal reporting shall be clear.*

Article 227 of the constitution of Kenya 2010 on procurement of public goods and services provides as follows:-

(1) *When a State organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.*

The provisions of section 117 (1) & (2) of the County Governments Act, 2012

1.4.2. On standards and norms for public service delivery state that;

1) A County Government and its agencies shall in delivering public services-

a) Give priority to the basic needs of the public;

b) Promote the development of the public service institutions and ensure that all members of the public have access to basic services.

2) Public services shall be equitably delivered in a manner that accords to-

a) Prudent, economic, efficient, effective and sustainable use of available resources;

- b) Continued improvement of standards and quality;
- c) Appropriate incorporation of the use of information technology; and
- d) Financial and environmental sustainability.

1.3.2. Audit of public accounts

Mr. Speaker sir, according to Article 229(4) of the Constitution of Kenya 2010, within six months after the end of each financial year, the Auditor General is required to examine, audit and Report in respect of that financial year, on-

- (a) The Accounts of the National and County Governments;
- (b) The accounts of all funds and authorities of the National and County Governments and express an opinion in the report; and ascertain whether money appropriated by Parliament or the relevant County Assembly and disbursed;-
 - i) Has been applied for the purpose for which it was appropriated or raised;
 - ii) Was expended in conformity with the authority that governs it; and
 - iii) Was expended effectively, efficiently, economically and transparently as provided for under Section 149 of the Public Finance Management Act, 2012; and the said Audit reports shall then be submitted to Parliament or the relevant County Assembly.

Article 229(8) of the Constitution provides that, within three months after receiving an audit report, Parliament or the County Assembly shall debate and consider the report and take appropriate action.

Further and without prejudice to the foregoing, Section 34 of the Public Audit Act, 2015 provides that the Auditor-General may, upon request or at his or her own initiative, conduct periodic Audits which shall be pro-active, preventive and deterrent to fraud and corrupt practices, systemic and shall be determined with a view to evaluating the effectiveness of risk management, control and governance processes in state organs and public entities.

1.3.3. Direct personal liability

Article 226(5) of the Constitution is emphatic that, *“If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not”*.

The Public Accounts and Investments Committee has hoisted high these Constitutional provisions as the basis for holding each individual, Public Officers directly and personally liable for any loss of public funds under their watch. The Committee has and will continue to invoke these provisions in its recommendations to hold those responsible; personally accountable. This is also intended to serve as a deterrent measure.

1.3.4. Obligations of accounting officers

Section 149(1), of the PFM Act, 2012 stipulates that: *“An accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized; effective, efficient, economical and transparent.”*

This provision also obligates Accounting Officers designated as such to various County Government entities to appear before the Public Accounts and Investments Committee of the County Assembly to respond to queries relating to their respective departments.

Section 156 of the PFM Act, 2012 provides that;

- 1) If an accounting officer reasonably believes that a public officer employed by a county government entity has engaged in improper conduct in relation to the resources of the entity, the accounting officer shall-
 - a) Take appropriate measures to discipline the public officer in accordance with regulations; or
 - b) Refer the matter to be dealt with in terms of the statutory and other conditions of employment applicable to that public officer.

- 2) If the County Executive Committee Member for Finance reasonably believes that an accounting officer has engaged in improper conduct within the meaning of sub-section (4), the County Executive Committee Member for Finance shall-
 - a) Take appropriate measures to address the matter in accordance with laid down procedures; or
 - b) Refer the matter to be dealt with in terms of the statutory and other conditions of employment applicable to that public officer.
- 3) The measures referred to in sub-section (2) (a) include the County Executive Committee Member for Finance revoking the designation as accounting officer.
- 4) For the purposes of this section, a public officer engages in improper conduct if the officer-
 - a) Contravenes or fails to comply with this Act or any regulation in force;
 - b) Undermines any financial management procedures or controls;
 - c) Makes or permits an expenditure that is unlawful or has not been properly authorized by the entity concerned; or
 - d) Fails without reasonable cause to pay eligible and approved bills promptly in circumstances where funds are provided for.

This section of the law further empowers the Appointing Authority to discipline errant accounting officers, which could include revoking their appointments. This provision has sealed a longstanding loophole that has previously seen Accounting Officers continuously commit or preside over fiscal indiscipline and malpractice in their departments with impunity without sanction.

The County Public Accounts and Investments Committee strongly holds the view that these provisions of the law were intended to be fully deployed to operationalize the principles set out under Article 201 of the Constitution stated hereinabove and to ensure prudent and responsible management of public funds. The Committee has accordingly invoked these

provisions in recommending varying disciplinary actions against persons or public officers who bear responsibility for breach of the law and/or are responsible for the loss or wastage of public resources.

The County Public Accounts and Investments Committee places a premium on these principles, among others, and has been guided by them in the entire process that has culminated into the production of this report.

The Committee further derives its powers from the Public Procurement and Assets Disposal Act 2015, the Public Procurement and Assets Disposal Regulations 2006, the Public Finance Management Act 2012, the Public Finance Management (County Governments) Regulations 2015, the County Governments Act, 2012 and the Constitution of Kenya 2010.

1.4. CONFIDENTIALITY UNDERTAKING BY THE COMMITTEE

To enhance the integrity of the committee and its work, members of the Public Accounts and Investments Committee have signed a confidentiality undertaking in accordance with Bungoma County Assembly Standing Order No 98. In relation to the provisions of the said standing order, members have undertaken that in relation to the special Audit report on Covid-19 Vaccine Roll Out for Bungoma County as at 31st March, 2022, no member of the Committee shall refer to the substance of the proceedings touching on the subject matter which shall include any evidence or documents presented to the committee and any information under discussion or deliberation at its meetings before it is tabled in the County Assembly.

1.5. COMMITTEE APPROACH AND METHODOLOGY

1.5.1 Scope, limitations and Mitigation

Mr. Speaker Sir, The Public Accounts committee in its consideration of the Special Audit report on Covid-19 roll out for Bungoma County government, reviewed all the Audit findings

by the office of the Auditor General that encompassed budgeting to administration and disposal including the governance and monitoring structures.

The Public Accounts committee experienced challenges and limitations which were mitigated in several ways in order not to negatively affect the quality and results of the committee deliberations. Some of the limitations and measures included;

- i) Existence of several running programs in the County Assembly and the Executive led to re scheduling of the interrogations meetings thus causing unnecessary delays.
- ii) The committee members due to the overwhelming County Assembly activities and programs had to forego other activities and squeeze there tight schedules to dispense of the Auditor General report on Covid 19 Vaccine Roll-Out.
- iii) This being one of the spilled over activities of the Auditor Generals reports by the Public Accounts and Investments committee of the second County Assembly; the committee had to compress several reports in order to clear the huge back log that dates back from FY 2018/2019.

1.5.2. Procedure adopted

Mr. Speaker Sir, with technical guidance from the Office of the Auditor-General, the Committee critically analyzed both oral and written submissions from the Accounting officers in charge of the department of Health who appeared before the Committee on diverse dates between 5th to 20th January, 2023, to respond to queries raised in the report of the Auditor- General

Mr. Speaker Sir, this report contains the observations and recommendations of the Committee that were arrived at by consensus through detailed and factual deliberations, taking cognizance of the fact that there is adequate machinery within the County Government to implement the recommendations contained in this report.

Allow me, Honorable Speaker, to applaud Honorable Members and the Secretariat of this Committee for their valuable commitment and exemplary work which made the interrogation exercise and the subsequent production of this report a major success.

1.5.3. Committee sittings

Mr. Speaker Sir, The committee held a total of five sittings to consider the report of the Auditor-General on the Special Audit Report of the Auditor General on Covid 19 Vaccine Roll- out for Bungoma County as at 31st March 2022.

1.6. MEMBERS OF PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE

1. Hon George Kwemai Tendet	Chairperson
2. Hon. Bernard Kikechi	Vice Chairperson
3. Hon. Everton Nganga	Member
4. Hon. Stephene Kaiser	Member
5. Hon. Jerusa Aleu	Member
6. Hon. Anthony Lusenaka	Member
7. Hon. Violet Makhanu	Member
8. Hon. Tim Chikati	Member
9. Hon Alfred Mukhanya	Member
10. Hon. Evelyne Mutiembu	Member
11. Hon. John K Wanyama	Member

1.7. ACKNOWLEDGMENT

In conclusion, **Honorable Speaker**, the Committee wishes to express its gratitude to the Offices of the Speaker and the Clerk for the support rendered to it during the consideration of the report of the Special Audit Report of the Auditor General on Covid 19 Vaccine Roll- out for Bungoma County as at 31st March 2022. The Committee further wishes to thank the Chief Officer and Executive committee member who appeared before it for their cooperation.

Finally, the Committee acknowledges the valuable input and services rendered by the Office of the Auditor-General in considering submissions from the Health department. **Mr. Speaker Sir**, on behalf of the Public Investment and Accounts Committee, I now wish to table this report and urge the Honorable House to adopt it and the recommendations therein.

SIGNED.....*G. Kwemoi TenDET*.....DATE.....*23/01/2023*.....

HON. GEORGE KWEMOI TENDET, MCA- ELGON WARD

(CHAIRMAN, PUBLIC ACCOUNTS & INVESTMENTS COMMITTEE).

2.0 CHAPTER TWO

SPECIAL AUDIT REPORT OF THE AUDITOR GENERAL ON COVID-19 VACCINE ROLL OUT FOR BUNGOMA COUNTY AS AT 31ST MARCH, 2022

2.1. BUDGET AND SOURCES OF VACCINES

2.1.1. Unconfirmed Funding of Covid-19 Vaccination Activities

A review of the County's health services budget for the 2021/2022 financial year revealed that the County did not budget for the Covid-19 vaccination activities. Covid-19 vaccination costs, including transportation, training and capacity building and procurement of auxiliary services such as syringes and safety boxes could not, therefore, be traced to a specific budget, an indication that they were not budgeted for.

This was contrary to Regulations 29. (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounting officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and these Regulations. Management, however, indicated that the expenditures on training of 365 health care workers, facilitation of Covid-19 vaccination support supervision and purchase of seven (7) Android Galaxy tablets totaling to Kshs.3, 586,193 were met from routine immunization budget as detailed in the Table 3 below.

Table 3: County Expenditure on Covid-19 Vaccines Rollout Activities

Item	Expenditure (Kshs.)
Training of Health Care Workers	700,300
Facilitation of Covid -19 Vaccination Support Supervision	407,400
Vaccination trainings	2,237,000
Purchase of Seven (7) Android Galaxy Tablets	241,493
Total	3,586,193

In addition, the County Government received funding from UNICEF and CHAI for Stakeholders meetings at the County, Sub Counties, Health facilities and outreaches in the Sub Counties amounting to Kshs.2, 915,500 and Kshs.510, 000 respectively all totaling to Kshs.3, 425,500. There were however no agreements detailing the terms and conditions of funding for the Covid-19 Vaccines rollout activities in the County provided for Audit review.

2.1.2. WRITTEN SUBMISSIONS

The department acknowledges and concurs with the audit observation that the department received 647,340 vaccines from the National Government and KEPSA, however, the department did not have a budget for the Covid 19 vaccine roll out as observed by the auditors but the activity was funded from the COVID 19 Work plan which had provision for:-

- i) Fuel
- ii) Training of personnel
- iii) Purchase of non- pharmaceuticals.

The expenditure was from the Covid -19 expenditure work plan prepared by the department on the onset of Covid-19.

This included:-

- i) Training of Health Personnel
- ii) Support Supervision
- iii) Vaccination trainings
- iv) Purchase of Tablets for data Entry
- v) Purchase of Gloves

The department commits to adhere to the budget guidelines as per audit advisory. The management undertakes to comply with budget implementation process whereby whenever there are funds that come by in the middle of budget cycle, necessary steps are taken to factor in the supplementary budget for appropriation.

Subsequently, donation from UNICEF of Kshs 2,915,500 and CHAI Ksh.510,000 towards Covid 19 Vaccination, there was no formal arrangement for this funding but during the CHMT training in early March 2021 in Nairobi, it was alleged that Director General Medical Services verbally communicated that UNICEF would assist in the immunization exercise without clear specification of how much would be given to counties. Counties were also to look for Development Partners to assist them train Health Care Providers in the Covid 19 vaccination exercise. To this end, the department sought assistance of CHAI who took part in training of health personnel.

As much as pronouncements to that effect, the department under budget implementation committee hence forth will initiate communications to create a log files of support funds, the underling guidelines and if supported by policy, if need be, the policies be domesticated.

2.1.3. ORAL SUBMISSION BY THE CHIEF OFFICER HEALTH, MR. MOSES SOET SICHEI

The above mentioned officer appeared before the committee and rendered apologies from the CECM Health who could not attend the meeting due to official commitments in Nairobi. This apology was, however, declined by the committee on grounds that the CECM had received prior communication to attend the interrogation and would have delegated those engagements to his staff.

On inquiry on why the department operated without a COVID 19 vaccination activities budget for the financial year 2021/2022, which was contrary to section 29(1) of the PFM Act (County Regulations), the Accounting officer was in agreement that indeed the County was in breach of law as it operated without approved budgets. Further, when asked whether they had provided auditable records for verification for those who had participated in the trainings, the Chief Officer committed to table the list of the trained officers since he had carried it along. The committee could however not consider the records during interrogation because they had not been earlier submitted to the OAG for verification. The chief officer was asked to submit the records through the laid down channels for verification by the committee and the Office of the Auditor General.

2.1.4. COMMITTEE OBSERVATIONS

- i) The County was in breach of law for failing to comply with section 29 (1) of the PFM Act (County Government Regulations) and Section 149 (1) of the PFM Act by operating without a budget. This process is prone to abuse for lack of a monitoring tool. There were also no partnership agreements for the donor funds raising serious irregularities in managing of donor funds.
- ii) Due to lack of verifiable data like mobile phone numbers, ID numbers of persons who were trained, the committee came to an agreement that the Chief Officer used public funds without proper appropriation

2.1.5. COMMITEE RECOMMENDATIONS

- i) The County Governments should ensure that all budgetary procedures are observed from approval to monitoring.
- ii) Written agreements should always be in place whenever funding is sourced.
- iii) Management to comply with accounting systems that meet provisions of section 149 (2) (b) on accounting officer to keep financial records that meet the provisions of this Act.

2.2. STORAGE OF VACCINES

According to WHO Guidelines (Covid 19 Vaccination: Supply and Logistics guidance, 12th February 2021) the Covid 19 vaccines should be stored as follows:

- Pfizer should be maintained at -80 degrees Celsius in Ultra low temperatures (ULT) freezer, and for undiluted thawed vaccine at +2 degrees Celsius to +8 degrees Celsius
- Moderna should be maintained at -25 degrees Celsius to -15 degrees Celsius in ULT freezer and unopened vials can be stored, refrigerated between 2 degrees Celsius to 8 degrees Celsius for up to 30 days prior to first use.
- Oxford/AstraZeneca should be maintained at 2 degrees Celsius to 8 degrees Celsius.
- Further, Centre for Disease Control (CDC), Clinical guidance for Jansen Covid 19 Vaccine recommends storing of the vaccine at temperatures between 2 degrees Celsius and 8 degrees Celsius. The storage conditions applied to the regional, sub county and facility stores.

2.2.1. Storage at the County and Sub-County Stores

A review of documents provided for audit and physical verification carried out at the ten (10) sub-counties stores revealed issues as summarized in table 5 and detailed in Appendix 3 of the audit report.

Further, Bungoma County did not have a County Store but had Bungoma South (Kanduyi)

Sub County Store designated the County Store which then distributed to the rest of the 9 Sub County Stores that in turn distributed to the rest of the 124 facilities that were all mapped in the Chanjo System.

Table 5: Storage at the County and Sub County Stores

Observation/Findings	Number of Compliant Sub County Stores	Number of Non- Compliant Sub-County Stores
There was a cleaning log that must be completed, signed, and checked by the appropriately designated person	0	10
There was a written procedure and a program for pest control. The pest control agents used did not pose any risk of contaminating the vaccines. There was a site flow plan indicating where the bait stations are situated	0	10

2.2.2.Storage at the Facilities Level

A review of documents provided for audit and physical verifications carried out at the one hundred and twenty- four (124) facilities revealed that Bungoma County Covid-19 vaccinating facilities were compliant.

2.2.3. WRITTEN SUBMISSIONS

Storage of vaccines at the County and Sub County.

The department acknowledges and concurs with the audit observation that the department is in agreement with the auditor's report that sub county stores were compliant on most of the requirements sought apart from the few pointed out by the audit report.

Additionally, on the issue of cleaning, written procedures and program for pest control at the Bungoma Sub County Store, the department has prioritized as a matter of urgency and the store has programed a routine cleaning schedule which is strictly followed and the cleaning supervisor appends his/her signature after cleaning for ownership. Further, a program for pest control has been instituted.

Storage of vaccines at the facilities level

The department acknowledges and concurs with the audit observation, that the department complied with the requirements on the storage requirements and audit verification can be undertaken

2.2.4. ORAL SUBMISSION BY THE CHIEF OFFICER HEALTH

Upon inquiry on compliance to the WHO regulations and guidelines with regards to Store Management procedures and manuals, the chief officer agreed that they did not submit to the OAG evidence for the existence of written procedures and programs for pest control. He further submitted that there are Standard Operating procedures manual that is used by officers in respect to cleaning facilities. He further averred that the facilities are now compliant by having routine cleaning schedules which are available for verification by the committee.

2.2.5. COMMITTEE OBSERVATIONS

The committee observed that Storage of the vaccines at the facility level were all compliant, however storage at County and Sub-County stores were non-compliant for failure to adhere to WHO guidelines by lack of Cleaning log procedures and failure by management to design and implement written stores management procedures and programs on pest control for storage at the County and Sub county stores.

2.2.6. COMMITEE RECOMMENDATIONS

The County Government should establish and develop written procedures and programs for pest control in compliance to WHO guidelines. Further, the cleanliness log procedures and programs to be implemented with strict supervision by cleaning supervisors.

2.3. DISTRIBUTION OF VACCINES

Documents provided for audit revealed that Covid 19 Vaccines on arrival in the country ideally should be transferred to the central store which in turn distributes to the regional stores. The regional stores were then to distribute to the county stores, which in turn distributes to sub county stores and facilities. This was largely adhered to for Bungoma County except for the designation of one of the sub county stores as the County store that in turn served the 9 sub-counties.

The 647340 Vaccines received in Bungoma County as at 31st March 2022 were distributed as summarized below in the table below and detailed in Appendix 5 of the Auditor General report.

Vaccine Type	Distributed to County Stores	Distributed to Sub-County Stores	Distributed to facilities.
Moderna	68520	50638	76421
Jansen(Ad26.COV2-S)	137800	121200	134713
Oxford/Astrazeneca	223400	159660	210662
Pfizer	217620	181824	219666
Total	647340	513322	641462

The Special Audit Team established 128140 vaccine doses were distributed directly from the county store to the vaccinating facilities.

According to the National Policy Guidelines on Immunization, 2013, storage and transportation of vaccines and diluents, at all stages of vaccine transportation, a cold chain monitor must always accompany all vaccines whether in cold boxes, vaccine carriers or portable fridges and temperature reading must be maintained between +2 degrees Celsius and +8 degrees Celsius, including age of conditioned ice packs. Diluents need not be transported at +2 degrees Celsius to +8 degrees Celsius unless they're being transported for outreach activities.

The special audit revealed that all the 10 sub county stores and 124 vaccinating facilities monitored temperature during transportation of the vaccines in compliance with the National Policy Guidelines on immunization, 2013.

2.3.1. WRITTEN SUBMISSIONS

The department acknowledges and concurs with the audit observation, the department complied with the requirements for distribution, and audit verification can be undertaken.

2.3.2. COMMITTEE OBSERVATIONS

The department was compliant in respect to distribution of vaccines at the County and sub county level except for designating one of the sub-county stores in Kanduyi sub-county to act as the County store serving the other nine sub-counties.

2.3.3. COMMITEE RECOMMENDATIONS

The County Government to establish/designate a County Store that should be used to keep all pharmaceuticals purchased and/received by the County before distribution to the various sub counties and stores. This will ensure clear monitoring of the store's inventory.

2.4. UTILIZATION OF VACCINES

Ordinarily, Covid 19 Vaccines flow through four levels before being administered; National Vaccines Store (NVS), Regional Vaccine Stores (RVS), Sub-county Vaccine Stores (SVCS) and Health Facilities. Utilization of Vaccines including Covid 19 Vaccines takes place at the vaccinating facility. Examination of records maintained in the CHanjo System revealed that as at 31st March 2022, the county had received 647 340 vaccine doses. Documents provided for audit revealed that there were 124 vaccinating facilities, all having been mapped in the Chanjo System.

Out of the 647340 covid vaccine doses received, 564,108 vaccine doses were administered, 31715 doses were in stock while the balance of 50335 was either expired, damaged or had gone to waste as at 31st March 2022 as summarized below and detailed in appendix 6 of the Auditor General's report. There was, however, unexplained deficit variance of 14,939 vaccines doses.

Vaccine type	Doses received	Doses administered	Doses in stock	Doses expired	Doses damaged	Doses Wasted	Unexplained Variance doses	Estimate price per dose(ksh)	Total amounts(Ksh s)
Moderna	68520	59257	28	0	0	7433	1802	505	91010
Jansen	137800	122750	24765	0	0	4242	(13957)	753	(10509621)
AstraZeneca	223400	199615	1170	5970	40	16107	498	446	222108
Pfizer	217620	182486	5752	7258	6	9479	12639	670	8468130
Total	647340	564108	31715	13228	46	37261	14939		9,600,248

Administered Doses

The Chanjo System indicates that a total of 564108 doses had been administered in the County between 1st March, 2021 and 31st March, 2022. The Vaccine doses administered are as summarized below.

S/No.	Vaccine Type	First Doses	Second Doses	Booster Doses	Total
1	Moderna	40631	18474	152	59257
2	Jansen	122713	0	36	122749
3	Astrazeneca	114401	83322	1893	199616
4	Pfizer	140068	41439	979	182486
	Total	417813	143235	3060	564108

Expired Doses

These are vaccine doses that had not been administered by the manufacturer's use by date indicated on the vials totaling to 13228 doses. None had been disposed off by the time of the Special Audit in May 2022. Expired doses totaling to 9060 were, however, reported to have been sent to the RVS, while the balance of 4168 doses were still being held at the sub-county and facilities stores.

The Special Audit Team noted that the 13228 expired vaccine doses were received at the county store when the vaccines were remaining with a useful shelf life of between 21 to 31 days only.

Batch	Date of Receipt	Batch Expiry Date	Days to Expiry	Vaccine Doses
210157	11-Oct-2021	31-Oct-2021	20	150
210216	7-Feb-2022	28-Feb-2022	21	1500
NH02960	8-Sept-2021	31-Oct-2021	53	20
ACB3580	31-Jan-2022	28-Feb-2022	28	4300
32131BD	5-Nov-2021	5-Dec-2021	30	54
FG3532	3-Feb-2022	4-Mar-2022	29	30
FJ8759	7-Feb-2022	9-Mar-2022	30	7102
FL3208	28-Jan-2022	27-Feb-2022	30	72
Total				13228

Damaged Doses

These were vaccines that were not administered as the vaccine vials had been damaged. All the 46 damaged vaccine doses in Bungoma County had been disposed of by the time of the Special Audit in May 2022.

Wasted Doses

These were vaccine doses that were not administered due to failure to utilize within the stipulated timelines upon opening of the vials. 37,261 vaccine doses were reported as wasted in the County and had been disposed of by the time of the Special Audit in May 2022.

Unexplained Vaccine Variances

Documents provided for audit revealed that 637,340 vaccine doses were received in the County. However, reconciliation of the vaccines received, administered, in stock, expired, damaged and wasted revealed an unexplained deficit variance of 14,939 doses. Further, Jansens Vaccine indicated a positive variance of 13,957 doses mainly attributed to gains during the vaccine administration.

The following weakness observed during the audit that could have contributed to the unexplained deficit variance:

- i) Wastages not reported at the facilities;
- ii) Vaccines doses utilized during the outreaches or in facilities but not recorded in the Chanjo System; and
- iii) Vaccination data was not entered accurately, causing over-administration in some batches and under-administration in others.

2.4.1. WRITTEN SUBMISSIONS

The department acknowledges and concurs with the audit observation that some vaccines that had expired, damaged and wasted as observed in the Audit report.

Administered Vaccines.

The department acknowledges and concurs with the audit observation that the Chanjo system indicates the total vaccines administered in Bungoma County and can be accessed once a person with the rights logs into the system. The total Bungoma County vaccines were 569,321 doses contrary to the 564,108 doses observed by the auditor general. The variance is

attributed to failure of updating entries in the system. An audit verification can be undertaken by system access for authenticity.

Expired Doses

The department acknowledges and concurs with the audit observation, that there were expired doses of the vaccines. The Expired dose resulted to failure of the vaccine being utilized within its shelf life attributed to failure of uptake by populace seeking vaccination.

Damaged Doses.

The department acknowledges and concurs with the audit observation, that there were damaged vaccines. The damaged vaccines resulted from breakages; some had less vaccine content than the required dosage or seal broken at the time of vaccination.

Wasted Doses

The department acknowledges and concurs with the audit observation, that there were wasted doses. These resulted from failure of the vaccine being utilized within its shelf life attributed to failure uptake by populace seeking vaccination. The vaccine administration requirements are after 6 hours of opening the dose, it's discarded.

Unexplained Vaccine Variance

The department acknowledges and concurs with the audit observation finding on vaccine variance. This resulted from the vaccinator being overwhelmed as most of the vaccinating facilities are run by one staff (understaffing) with task of vaccinating and recording hence delay in data entries in the Chanjo system. Some variances were as a result of the dose content vaccinating more individuals than the standard number. Hence, it's an audit advisory to enhance work force during mass immunization. Reasons for the variances can be attributed to;

- i) Wastage not reported at facilities.
- ii) Vaccines doses utilized during the outreaches or in facilities but not recorded in the Chanjo system

- iii) Vaccination data was not entered accurately, causing over administration in some batches and under- administration in others.

2.4.2. ORAL SUBMISSION BY THE CHIEF OFFICER

The Chief officer on explanation for the variance of 14,939 doses, stated that this came about as a result of challenges attributed to packages having extra doses of vaccines, people coming late for vaccination, inadequate staff who were overwhelmed with the exercise thus failed to regularly update the Chanjo system in use, breakages and delivery of vaccines close to end of shell life. He further confirmed that indeed there were vaccines which were administered and not recorded in the Chanjo system due to understaffing and infrastructure logistical challenges including lack of Airtime bundles in the tablets.

2.4.3. COMMITTEE OBSERVATIONS

- i) The Chief Officer could not clearly outline the necessary steps put in place to address shortcomings noted in the utilization of vaccines and could not adequately explain to the committee what led to the discrepancies.
- ii) The disposal of expired doses had not been disposed of at the time of audit and some were still held at the sub-county and facilities.
- iii) The chanjo system data is not accurate due to over administration and under-administration of vaccines. There were vaccines utilized during the outreaches and were not recorded in the chanjo system. Many doses were wasted due to damages, wastages and expiry due to poor planning and management of the vaccination exercise.

2.4.4.COMMMITEE RECOMMENDATIONS

- i) The Chief Officer could should put the necessary steps to address shortcomings that may emanate in the administration of vaccination programmes especially in noted in the utilization of vaccines .
- ii) The County Management should reconcile data on receipts and dispatches in Chanjo system and Covid Vaccine Stock Ledgers. Additionally, the Chanjo system should be configured to link and restrict vaccines administered to the actual batch quantities received.
- iii) Proper management systems should be put in place for proper use of scarce resources in line with PFM section 149 (1) on lawful and authorized, effective, efficient economical and transparent use of resources.

2.5. DISPOSSAL OF VACCINES

The Special Audit noted that a total of 13,228 expired doses had not been disposed of as at the time of audit. However, 37,307 damaged and wasted vaccine doses had been disposed of. A review of documents provided for audit revealed noncompliance with the disposal requirements as per section 6.1 of the WHO Standard Operating Procedures (SOP) on waste management of Covid 19 vaccines vials and ancillary supplies. The procedure states that any used or discarded Covid Vaccine vials must be collected safely and separately from the rest of the waste. Both the empty vials and those with remaining vaccine doses discarded at the end of the daily vaccination activity shall be collected and safely stored until they are collected for final treatment and disposals. These vials should be counted and reported by the responsible team for the purpose of vaccination activity analysis. (e.g. utilization, coverage, wastage, etc.). Further, section 6.6 provides that neutralized Covid 19 vials can be safely disposed in a manner that is not accessible or reusable, and neither being an environmental nor a healthy threat. In the disposal of 37,307 of damaged and wasted vaccines, 103 out of 104 facilities did

not comply with WHO waste management guidelines. Further, all the 124 facilities did not record or account for the vaccine inventory report.

2.5.1. WRITTEN SUBMISSION

The department acknowledges and concurs with the audit observation finding on vaccine disposal. However, the disposal of expired, damaged and wasted doses is done at the regional Vaccine store in Kakamega as per the National Vaccine guidelines. The facilities sorts the expired, damaged and wasted vaccines from the cold chain system after labelling 'DON'T USE' waiting approval for final disposal. The process is, once approved they are packaged in a polythene paper and transported to the sub county for onward transmission to the county and finally to the regional disposal Centre.

2.5.2. ORAL SUBMISSION OF THE CHIEF OFFICER HEALTH

Upon the committee asking the chief officer to give an explanation behind the failure to observe WHO waste management guidelines with regards to disposal of vaccines, the chief officer argued out that the disposal of vaccines were done at regional disposal centers. When asked on what actions he had taken to address the facilities that didn't comply with the WHO procedures for waste disposal, the chief officer failed to convince the committee on measures put place to address the gaps.

2.5.3. COMMITTEE OBSERVATIONS

The Committee observes that there was negligence by the County management in adherence to WHO guidelines by lacking development of a waste management plan and failure to record and account for vaccine virals in vaccine inventory.

2.5.4. COMMITEE RECOMMENDATIONS

The accounting officer should ensure measures are put in place for compliance with WHO procedures on disposal of unusable contaminated pharmaceuticals. This should be done within a period of two months with a report to the Assembly filed for compliance.

2.6. HUMAN RESOURCE MATTERS

Immediately after the Covid-19 vaccines were rolled out, trainings for different levels of personnel in the National and County Governments were conducted. Bungoma County Health Management team indicated that trainings for three hundred and sixty-five (365) staff across all levels were conducted in the County and all the ten (10) Sub Counties through the support of UNICEF and CHAI. However, other than the expenditure returns provided, the partnership agreements were not provided for audit review to ascertain the terms and conditions of the funding.

The County and Sub Counties provided supporting documentation including the training timetable, venue, and the attendance lists. A review of the documents provided for audit revealed anomalies as summarized below and detailed in Appendices 9 and 10

Table 10: Training at County Level

Observation/Findings	Sub Counties		Facilities	
	Number of Compliant	Number of non-compliant	Number of compliant	Number of non-compliant
Lack of training plan and trainings not done as per training plan	0	10	21	103
Variance between budget and actual expenditure for training on Covid-19 vaccination	0	10	21	103
Lack of a specific training budget for Covid-19 immunization	0	10	21	103

The special audit noted that all the 10 sub counties and 103 Public vaccinating facilities out of the 124 vaccinating facilities lacked specific training plans and budgets for the Covid-19 vaccines rollout.

In the foregoing, the Special Audit could not establish the adequacy of Human Resources engagement in the Covid-19 vaccines roll out program.

2.6.1. WRITTEN SUBMISSION

The department acknowledges and concurs with the audit observation that at the time of audit, on the human resource training on the vaccine roll out in the County that there was no written training plan. This forms part of audit advisory for the Covid19 roll out training to develop *training manual* however the training was carried out to the specific health personnel involved in the Vaccination exercise at the County, Sub County and Health facilities level as shown in the training requisition.

2.6.2. ORAL SUBMISSION

When the committee inquired on the adequacy of Human Resources engagement in the Covid-19 vaccines roll out program, the Chief Officer agreed that they lacked proper planning with regards to the trainings at sub-county levels. The Chief Officer did not have partnership agreements from UNICEF and CHAI and funding conditions could not be verified.

2.6.3. COMMITTEE OBSERVATIONS

There was inadequacy in the proper planning for the roll out of the covid 19 vaccination exercise. This resulted to Lack of training plans, Budgets and partnership agreements for donor funds. Without proper planning the effectiveness of the training cannot be measured, neither the satisfaction of the donor conditions can be verified.

2.6.4. COMMITEE RECOMMENDATIONS

The accounting officer should ensure adequacy in proper planning and preparedness for pandemics by adhering to sufficient training plans, approved Budgets and partnership

agreements for donor funds if granted to evade future audit queries. All expenditures on covid -19 Vaccines rollout should be within an approved budget as appropriated by the County Assembly.

2.7. COORDINATION OF PLAYERS

According to the National Covid-19 Vaccine Deployment Plan 2021, the County Emergency Covid- 19 Response committee was to be adopted to form the Steering Committee. The Special Audit established that the County Emergency Covid-19 Response Committee was chaired at the County and Sub- County levels by the County Commissioner and the Deputy/Assistant County Commissioner Respectively.

The terms of reference and minutes of committee meetings were however, not provided for audit review. It was therefore not possible to establish Compliance.

2.7.1. WRITTEN SUBMISSION

The department acknowledges and concurs with the audit observation at the time of audit, that no committee meeting minutes were provided. Report is available however the missing link is the minutes.

2.7.2. ORAL SUBMISSION

When asked on why the county government operated in total disregard of the national government plans by failing to provide the terms of reference for the steering committees and minutes of the committees, the chief officer explained that no steering committees had been put in place at the county level.

2.7.3. COMMITTEE OBSERVATIONS

Mr. Speaker sir, the ministry operated in total disregard of the national government Covid 19 deployment work plan. They did not involve multisectoral players in their plan thus making work difficult. The National government required formation of the county steering committees. The notice of formation of committee membership and minutes were not provided therefore the committee can't confirm compliance.

2.7.4. COMMITEE RECOMMENDATIONS

The County should always adhere to National Government plans, cold chain and supply logistics guidelines as issued by the Ministry of Health, failure to which the County will be in breach of key requirements which will be subject to noncompliance on the part of the Accounting officer and the County Executive committee member in charge of Health services.

2.8. MONITORING AND SUPERVISION

Bungoma County Government received one hundred and twenty (120) Computer tablets from the National Government for the management of Covid-19 vaccines roll out. Out of the 124 Vaccinating facilities, 62 Vaccinating facilities received tablets for use in recording vaccine receipts and administration. 7 out of 10 Sub Counties and 56 out of 62 vaccinating facilities that received the tablets reported as functional.

As at the time of the Special Audit, six (6) tablets were faulty, while three (3) tablets had been reported stolen. 62 Vaccinating facilities reported not having received airtime. The County Government also procured seven (7) tablets to complement the tablets provided by the National Government. There was also inconsistency in the release of monthly airtime for the tablets in the Sub-Counties and Vaccinating facilities. The adequacy of monitoring and supervision of Covid-19 activities at the County could therefore, not be established.

2.8.1. WRITTEN SUBMISSION

The department acknowledges and concurs with the audit observation on the issue raised about inconsistency of release of airtime to tablets with the Sub Counties and vaccinating facilities though this was directly done by the National Co-coordinating team (National Vaccines and Immunization Programme) to support data entry for registration and uploading of Vaccination data of which the county had no control. However, the inconsistency did not affect adequacy of monitoring and supervision. Overall, the county was able to facilitate the CHMT Team to carry out support supervision to monitor on how work was being executed.

2.8.2. ORAL SUBMISSION

Mr., Speaker sir, when the chief officer was asked by the committee on why the National government provided them with tablets, he alluded that it was under the National covid 19 plans which they could not question. When he was further probed on the matter as to why the monthly airtime was not accounted for, the chief officer could not give a clear explanation towards the same.

2.8.3. COMMITTEE OBSERVATIONS

There was inadequate monitoring and supervision of Covid 19 programs resulting to the irregularities in management and control of vaccines in the County.

2.8.4. COMMITTEE RECOMMENDATIONS

- i) Mr. Speaker sir, the committee recommends that, the accounting officer to adhere to the provisions of PFA section 197 (l) by ensuring proper record keeping of Government programmes undertaken for accountability and reference purposes.
- ii) The Department of Health should formulate and implement clear policy frameworks on handling medical emergencies clearly outlining roles and responsibility

3.0 CONCLUSION

Weaknesses noted included operating without approved budgets, without donor funds agreements, reconciliations of the vaccine supplies to utilization, data captured in Chanjo system allowed quantities exceeding those dispatched. These are highlighted in the main report with the backdrop of the various breaches and recommendations.

The objective of the special Audit was to determine the efficiency and effectiveness of the Covid 19 vaccine roll out Bungoma County. Following the findings, the County should ensure effectiveness supervision of activities at the county, Sub county and facilities on all matters relating to receipts, issues and administration of vaccines is instituted.

The County should also adhere to the cold chain and supply logistics guidelines as issued by WHO and MOH, in order to meet increasing demand for health service, there is need to continuously assess the adequacy of health workers and build their capacity for effective service delivery to the citizens of Bungoma County.

4.1. ANNEXTURES

1. Copy of a report on special audit on COVID-19 Vaccine Roll out for Bungoma County Government.
2. Copy of the Management response by the CEC Member from the department of Health and Sanitation
3. Copy of Chairman's briefs on the audit queries

3.0. ADOPTION SCHEDULE

The members of Public Accounts and Investment Committee append signatures adopting this Report with its recommendation's

S/N	NAME	TITLE	SIGNATURE
1	Hon. George Kwemoi Tendet	Chairperson	
2	Hon. Benard Kikechi	Vice-Chairperson	
3	Hon. Everton Nganga	Member	
4	Hon. Anthony Lusenaka	Member	
5	Hon. Jerusa Aleu	Member	
6	Hon Violet Makhanu	Member	
7	Hon Everlyne Mutiembu	Member	
8	Hon. Timothy Chikati	Member	
9	Hon Stephen Kaiser	Member	
10	Hon. Alfred Mukhanya	Member	
11	Hon. John K Wanyama	Member	