

CC_DL5_1.2(PAYROL AUDIT IMPLEMENTATION PLAN)



PAYROLL IMPLEMENTATION PLAN

FOR

2026

COUNTY GOVERNMENT OF BUSIA
CHIEF OFFICER PUBLIC SERVICE
ADMINISTRATION & GENDER AFFAIRS

09 APR 2026

Sign:.....
P. O. Box PRIVATE BAG, BUSIA (M)

A handwritten signature in blue ink, located at the bottom right of the page.

Table of Contents

Table of Contents	i
Acronyms	ii
Forward	iii
Acknowledgements	iv
Executive Summary	v
1. Introduction	1
1.1. Background	1
1.2. Situational Analysis	1
1.1. Purpose of the Report/Objectives	2
2. Implementation Plan (Action Plan).....	3
3. Financial Resource Requirements.....	8
3.1. Introduction.....	8
3.2. Financial Resources	8
3.3. Human Resources	8
3.4. Technical Resources.....	8
3.5. Capacity Building Resources.....	8
3.6. Policy and Institutional Support.....	9
4. Risk Management	10
4.1. Introduction.....	10
4.2. Risk Mapping.....	10
4.3. Risk Mitigation	10
5. Monitoring and Evaluation.....	12
5.1. Introduction.....	12
5.2. M&E Implementation Arrangements.....	14
6. Conclusion	15

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENDER AFFAIRS

09 APR 2026

Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (K)

Acronyms

Acronym	Full Meaning
CPSB	County Public Service Board
HR	Human Resource
HRIS-Ke	Human Resource Information System – Kenya
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
IHRS	Integrated Human Resource System
IPPD	Integrated Personnel and Payroll Database
NSSF	National Social Security Fund
OAG	Office of the Auditor-General
OSR	Own Source Revenue
PSM	Public Service Management
SHA	Social Health Authority



Forward

This Implementation Plan has been developed in response to the findings of the Payroll Audit undertaken by the Office of the Auditor-General (Kenya), which identified critical weaknesses in payroll administration, human resource management, data integrity, budget alignment, and compliance with statutory and policy requirements within the County Executive. These findings underscore the urgent need for corrective action to restore public confidence, improve operational efficiency, and strengthen accountability in the management of public resources.

The County Executive recognizes that effective payroll and human resource management are central to service delivery, fiscal discipline, and institutional performance. Persistent challenges such as an unsustainable wage bill, inconsistencies between payroll and HR systems, weak employee verification controls, absence of an approved staff establishment, and non-compliance with the Employment Act have exposed the County to financial, legal, and governance risks. This plan therefore provides a structured roadmap for addressing these gaps in a practical, time-bound, and coordinated manner.

Successful implementation of this plan will require the commitment of all departments, offices, and stakeholders, including the County Public Service Board, the Department of Public Service Management, the County Treasury, Chief Officers, ICT teams, and oversight institutions. Through collective action, the County Executive will strengthen payroll integrity, align human resource planning with budget realities, improve compliance with legal provisions, and promote prudent use of public resources.

It is my expectation that this Implementation Plan will serve not only as a corrective instrument, but also as a foundation for sustainable public sector reforms that advance transparency, efficiency, and better service delivery to the people of the County.



PAMELA AWORI
CECM- PUBLIC SERVICE MANAGEMENT AND GOVERNANCE



Acknowledgements

The preparation of this Implementation Plan has been made possible through the contribution, support, and commitment of various stakeholders who remain dedicated to strengthening governance, accountability, and efficiency within the County Executive.

Special appreciation goes to the Office of the Auditor-General for conducting the Payroll Audit and providing the findings that informed the development of this plan. The audit findings have served as an important basis for identifying institutional weaknesses and defining practical reform measures aimed at improving payroll management, human resource systems, and budgetary alignment.

The County Executive further acknowledges the invaluable role played by the County Public Service Board, the Department of Public Service Management, the County Treasury, the ICT unit, Payroll Officers, Chief Officers, and all departmental representatives who contributed information, technical insights, and implementation perspectives during the preparation of this plan. Their collaboration has helped ensure that the proposed interventions are realistic, responsive, and aligned to both legal requirements and operational priorities.

We also recognize the importance of cooperation from national government institutions and statutory bodies whose systems and databases will support payroll validation, employee verification, and data integration, including those responsible for National Identification, NSSF, and the Social Health Authority.

To all those who have contributed to the formulation of this plan, we express our sincere gratitude. Your support demonstrates a shared commitment to institutional reform, responsible public financial management, and improved service delivery for the benefit of the County's residents.

Dr. Wilberforce Lusamba

**Chief Officer Public Service Management and Administration
County Government of Busia**

COUNTY GOVERNMENT OF BUSIA
CHIEF OFFICER PUBLIC SERVICE
ADMINISTRATION & GENDER AFFAIRS
09 APR 2026
Sign:.....
P. O. Box PRIVATE BAG, BUSIA (K)

Executive Summary

This Implementation Plan has been prepared to address the weaknesses identified in the Payroll Audit conducted by the Office of the Auditor-General (Kenya) on the County Executive. The audit established that the County has experienced persistent payroll and human resource management challenges, including an unsustainable wage bill that exceeded the statutory threshold of 35% of total revenue over three consecutive financial years, inconsistencies between payroll and HR systems, weak data integrity controls, use of manual payroll processes, lack of an approved staff establishment, absence of annual recruitment plans, and non-compliance with provisions of the Employment Act, 2007. These weaknesses present significant risks to financial accountability, service delivery, legal compliance, and good governance.

The purpose of this plan is to provide a clear framework for implementing corrective measures that will strengthen payroll controls, improve HR data accuracy, align staffing decisions with budgetary provisions, and enhance compliance with applicable laws and policies. The plan identifies strategic interventions that include enhancement of own-source revenue, control of the wage bill through a managed employment freeze, alignment of IPPD, HRIS-Ke, IHRS, and IFMIS records, elimination of manual payroll processes, development of an approved staff establishment, preparation of annual recruitment plans, employee confirmation after probation, regularization of casual employment, and continuous staff verification through headcounts and audits.

Implementation of the plan is structured across short-term, medium-term, and long-term timelines, with clear responsibilities assigned to relevant institutions and officers, notably the County Public Service Board, County Treasury, Department of Public Service Management, ICT unit, Payroll Office, Chief Officers, and County Assembly where necessary. The plan is intended to deliver measurable outcomes such as reduced payroll irregularities, elimination of ghost workers, improved consistency between personnel records and budget allocations, increased compliance with the Employment Act, better workforce planning, and gradual restoration of fiscal sustainability.

The success of this Implementation Plan will depend on strong leadership, adequate resource allocation, interdepartmental coordination, regular monitoring, and sustained commitment to



reform. Once fully implemented, the plan is expected to improve the integrity of payroll management, strengthen institutional accountability, and support efficient and lawful management of public human and financial resources.

COUNTY GOVERNMENT OF BUSIA
CHIEF OFFICER PUBLIC SERVICE
ADMINISTRATION & GENDER AFFAIRS

09 APR 2026
Sign:.....
P. O. Box PRIVATE BAG, BUSIA (H)



1. Introduction

1.1. Background

The Payroll Audit undertaken by the Office of the Auditor-General (Kenya) revealed significant weaknesses in payroll management, human resource systems, and budgetary alignment within the County Executive. These issues have persisted over recent financial years and pose risks to financial accountability, compliance, and efficient public service delivery.

1.2. Situational Analysis

A key concern highlighted in the audit is the unsustainable wage bill, where the ratio of employee compensation to total county revenue exceeded the statutory threshold of 35% over three consecutive financial years. This indicates heavy reliance on limited revenue streams and underscores the need to strengthen own-source revenue collection mechanisms.

The audit further identified systemic inconsistencies between payroll systems particularly the Integrated Personnel and Payroll Database (IPPD) and the Human Resource Information System (HRIS-Ke)—and the approved budget. Misalignment of vote heads, discrepancies in staff designations, and the use of manual payroll processes have weakened internal controls, increasing the risk of errors, misallocation of funds, and potential fraud.

In addition, the County Executive lacks critical human resource management frameworks, including approved staff establishment and annual recruitment plans. This has contributed to challenges such as overstaffing, understaffing, unclear career progression paths, and poor succession planning.

Data integrity issues within the payroll system were also noted, including inaccurate employee records and lack of integration with key government databases such as national identification systems and statutory bodies. These weaknesses compromise the reliability of payroll data and hinder effective decision-making.

The audit further raised concerns about non-compliance with labor laws, particularly the Employment Act, 2007, including failure to confirm employees after probation and the prolonged engagement of casual workers beyond the legally permitted period. Additionally, the



inability to verify the authenticity of some employees during physical counts raises serious concerns about the existence of ghost workers and irregular salary payments.

Overall, the findings point to inadequate internal controls, weak system integration, and gaps in human resource governance. Addressing these challenges requires coordinated efforts by the County Executive, County Public Service Board, and County Assembly to enhance payroll integrity, improve compliance, and strengthen financial management systems.

1.1. Purpose of the Report/Objectives

The purpose of this report is to provide a structured framework for addressing the findings and recommendations raised by the Office of the Auditor-General (OAG) regarding weaknesses in the County Executive's financial management, payroll systems, and human resource practices.

Specifically, the report aims to:

- Strengthen fiscal sustainability by proposing measures to enhance Own Source Revenue (OSR) and reduce the proportion of expenditure on compensation of employees to within the recommended threshold.
- Enhance alignment between financial and payroll systems by ensuring consistency between the approved budget, Integrated Personnel and Payroll Database (IPPD), Human Resource Information System (HRIS-Ke), and Integrated Financial Management Information System (IFMIS).
- Improve human resource management practices through the development of a staff establishment, implementation of annual recruitment plans, and ensuring timely confirmation of employees after probation in compliance with the Employment Act, 2007.
- Promote integrity and accuracy of payroll data by strengthening data validation controls, integrating HR systems with key government databases, and eliminating discrepancies in employee records.
- Eliminate inefficiencies and risks in payroll processing by phasing out manual payroll systems and ensuring all employees are captured within an integrated HRIS framework.
- Enhance accountability and transparency by verifying the authenticity of all employees, conducting regular staff audits, and preventing irregular or fraudulent payments.



- Ensure legal and regulatory compliance in the management of casual employees and overall human resource practices to minimize exposure to litigation and financial risks.
- Provide an implementation roadmap outlining strategic objectives, key activities, responsible offices, timelines, required resources, expected outcomes, and performance indicators for effective execution and monitoring.

2. Implementation Plan (Action Plan)

This Implementation Plan is derived from the findings and recommendations of the OAG Payroll Audit. The plan aims to address identified gaps and ensure the County enhance payroll integrity, improve compliance, and strengthen financial management systems.

Table 1: Implementation plan

S/N	Strategic Objective / Recommendation	Key Activities	Responsible Office(s)	Timeline	Resources Required	Expected Outcome	Indicators
1.	-The ratio of the budget compensation of employees to the budget revenue for the County Executive exceeded thirty-five (35%) of the three financial years.	-The executive to develop strategies that will support increase in on source revenue this will reduce the percentage of expenditure on wage bill. -Freezing employment for three years. -The County Assembly should support the Executive in enforcement of the strategies developed.	-The Finance department to develop strategies for OSR enhancement -The County Assembly to ensure compliance.	Long-term	-Training revenue officers. -Finances and equipment.	- Efficiency in revenue collection.	- Increased Revenue.



2.	Vote Heads in the IPPD system were not aligned with those in the approved budget leading to inconsistency between budgetary allocations and actual payroll expenditures, increasing the risk of misallocation or even misuse of public funds.	The County Executive to ensure that the vote Heads in the IPPD system aligns with those in the approved budget to curb inconsistency between budgetary allocations and actual payroll expenditures, increasing the risk of misallocation or even misuse of public funds.	CCO-Finance and CCO-Human resource management and public communication to ensure compliance .	Mid-term	-Human Resource	- HRIS and Budget aligned	Consistence between the Budget and HRIS.
3.	Lack of staff establishment	The County Executive to develop an approved County staff establishment.	Development of County staff establishment by the County Public Service Board.	Mid-term	N/A	-Staff establishment developed	-Will help identify gaps in employees -Career progression. -succession planning.
4	Data maintained by the payroll system used by the County Executive had integrity issues which is evidenced by inaccurate employee's date of birth.	The Management should ensure the integrity of data is maintained in the payroll system and validation controls are implemented in the HRIS-Ke. The HRIS-Ke should be integrated with key government systems such as National	The Chief officer PSM ICT National Government.	Mid-term	Provide budget.	-	Accurate HR database

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENDER AFFAIRS
 09 APR 2026
 Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (10)

		identity, NSSF & Social Health Authority (SHA)					
5.	Misalignments between departmental vote heads in IPPD system and those in IFMIS ledger accounts.	Chief Officer for Finance together with management to ensure that HRIS-Ke is always configured with the approved budget vote structures.	Department of Finance & PSM to ensure compliance	Long-term	Training budget	- Improved Budgeting	-Efficient system.
6.	Operating Manual Payroll in addition to the IPPD system, the HRIS-Ke	The County Executive to update the IPPD system with approved designations in the officers' list to avoid compromising the integrity of payroll processing weakening accountability which may result in discrepancies between approved staffing structures and actual payroll expenditures.	-The CPSB to work with the Chief Officer Human Resource to ensure compliance in Liaison with the payroll officer.	Short-term	-Finances.	- All employees captured in IHRS system. -All casuals to be given one year contract.	-Elimination of manual payrolls.
7.	Failure to confirm employees on probationary	The County Executive to ensure upon the elapse of probationary terms as per Sec 42(2) of the Employment Act, 2007 that its employees are confirmed in appointment and admitted into the permanent and pensionable establishment	CPSB and PSM to ensure compliance	N/A	N/A	-	-All employees on probation have been confirmed.

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENDER AFFAIRS

09 APR 2026

Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (K)

8.	Lack of Annual Recruitment plans	The County Executive to develop annual recruitment plans to curb up on overstaffing and understaffing on hiring staff for roles which do not align with organizational priorities.	- Development of Annual Recruitment plan. Public Service Board and PSM.	Mid-term	Finances	- Recruitment plan developed	Harmonized recruitment process.
9.	Designations in the Payroll system are not aligned with those listed in Chief officer's staff list.	The County Executive to update the IHRS system with approved designations in the officers' list to avoid compromising the integrity of payroll processing weakening accountability which may result in discrepancies between approved staffing structures and actual payroll expenditures.	-The CPSB to work with the Chief Officer Human Resource to ensure compliance	Mid-term	Budgetary allocation.	-Aligned designations in IHRS	Clean payroll data.
10.	The Authenticity of some of the employees could not be established which was evidenced by failure by employees to appear for physical verification casting doubt on the authenticity of	The County Executive to ensure that no payment is made to non-existent employees, salary payments to all staff who failed to present themselves for physical verification should be suspended.	All chief Officers. Chief officer PSM County Public Service Board.	Short-term	Financial resources to carry out headcount.	Accurate staff data.	Payment of salaries to existing staff.

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE ADMINISTRATION & GENDER AFFAIRS
 09 APR 2026
 Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (K)

	payroll records which raises the risk of irregular or fraudulent payments, including paying salaries of staff who do not offer services to the county Executive.						
11.	Casual engaged beyond stipulated period	The County Executive to ensure that the engagement of casuals should be ascribed to the dictates of sec.37(1) of the Employment Act, 2007 to avoid exposing the County Government to litigation proceedings and associated costs.	-The County Public Service Board to ensure compliance	Short-term	Financial funding	preparation of temporary employees' policy.	Engagement of casuals within stipulated period.

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENDER AFFAIRS

09 APR 2026

Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (K)

3. Financial Resource Requirements

3.1. Introduction

Effective implementation of this plan will require financial, human, technical, institutional, and logistical resources. Since the source document outlines the areas of intervention but does not provide detailed cost estimates, the resource requirements below are presented as broad categories to guide budgeting and mobilization.

3.2. Financial Resources

Financial resources will be required to support system upgrades, staff verification exercises, training, policy development, data cleansing, recruitment planning, and integration of payroll and HR systems with national databases. Budgetary allocations should also cover stakeholder consultations, workshops, operational coordination, and monitoring activities.

3.3. Human Resources

Implementation will require technical and administrative personnel from the County Treasury, Department of Public Service Management, County Public Service Board, ICT unit, Payroll Office, Internal Audit, and departmental Chief Officers. Additional expertise may be needed for systems configuration, HR establishment review, legal compliance advisory, and monitoring and evaluation.

3.4. Technical Resources

The County will require functional HR and payroll systems, system integration support, secure databases, connectivity infrastructure, and data validation tools. Technical collaboration with National Agencies will be necessary to enable linkage with National ID, NSSF, and Social Health Authority records.

3.5. Capacity Building Resources

Training will be required for payroll staff, HR officers, revenue officers, ICT teams, and departmental supervisors on payroll controls, HR data management, system usage, verification processes, legal compliance, and reporting responsibilities.



3.6. Policy and Institutional Support

Implementation will require development and approval of key frameworks, including a staff establishment, annual recruitment plans, a temporary employees' policy, and internal procedures for employee confirmation, verification, and payroll change management.

Table 3: Resource Requirement Matrix

Strategic Area	Key Resource Needs	Responsible Office(s)
Wage bill control and OSR enhancement	Budget allocation for revenue reforms, training of revenue officers, revenue collection tools/equipment	County Treasury, Revenue Directorate, County Assembly
Payroll and HR systems alignment	Systems review, data migration support, ICT technical support, payroll reconciliation teams	PSM, ICT Unit, Payroll Office, County Treasury
Staff establishment development	HR experts, consultation forums, validation workshops, policy drafting support	CPSB, PSM
Employee verification and headcount	Field logistics, verification tools, staff registers, supervisory teams	Chief Officers, PSM, CPSB
Integration with national databases	Software integration support, technical licenses/interfaces, ICT support	ICT Unit, PSM, National Government Agencies
Compliance with Employment Act	Legal advisory support, HR review teams, staff records audit	CPSB, PSM, County Legal Office
Monitoring and evaluation	Reporting templates, review meetings, performance tracking tools	PSM, County Treasury, Internal Audit

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE 9
 ADMINISTRATION & GENDER AFFAIRS
 09 APR 2026
 Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (K)

4. Risk Management

4.1. Introduction

Risk management is the systematic process of identifying, assessing, and mitigating potential threats to an organization’s operations/County Operations, finances, reputation, or safety. It involves prioritizing risks and taking proactive steps to minimize negative impacts while capitalizing on opportunities.

4.2. Risk Mapping

Risk mapping is a strategic visual tool used in risk management to identify, assess, and prioritize potential threats by plotting them on a matrix based on their likelihood (probability) and impact (severity). It helps organizations visualize their risk exposure, allocate resources effectively, and develop mitigation strategies, often highlighting critical risks requiring immediate attention.

4.3. Risk Mitigation

Mitigation in payroll risk management involves implementing controls to reduce the likelihood and impact of payroll errors, fraud, compliance failures, and data breaches

Table 2 Risk description and Mitigation

Risk	Risk Description	Mitigation Measures
High Wage Bill vs Revenue	Resistance to revenue reforms (political/public pushback)	<ul style="list-style-type: none"> Capacity building for revenue officers Public awareness on revenue compliance Target setting
Underbudgeting of employee emoluments	Misalignment of Vote Heads (IPPD vs Budget)	Integration of HRIS with IFMIS
Resistance to implementation of staff establishment	Lack of Staff Establishment	<ul style="list-style-type: none"> Capacity building of stakeholders Creating awareness of the risks of increased wage bill
Data manipulations.	Payroll Data Integrity Issues	Use of birth certificates as per the law on birth dates

10

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENDER AFFAIRS
 09 APR 2026
 Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (K)



Underbudgeting of employee emoluments	Misalignment (IPPD vs IFMIS Ledger)	Integration of HRIS with IFMIS
Prone to manipulation	Use of Manual Payroll	Ensure all employees have UPN (unified Payroll Number
Unplanned hiring	Lack of Annual Recruitment Plans	Develop and approve annual recruitment plans
Budget strain		Align recruitment with strategic priorities
Skills mismatch		<ul style="list-style-type: none"> • Strengthen workforce planning • Align recruitment with approved staff establishment
Mismatch of staff designations.	Misaligned Designations in Payroll	Alignment of designations with the approved staff establishment
Financial loss	Failure to attend Physical Verification	<ul style="list-style-type: none"> • Conduct periodic physical headcounts • Suspend salaries for unverified staff
Financial loss	Casual Workers Beyond Legal Period	<ul style="list-style-type: none"> • Develop policy on temporary/casual staff • Enforcement of Employment Act 2007 provisions (Sec. 37)

COUNTY GOVERNMENT OF BUSIA 11
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENERAL AFFAIRS
 09 APR 2026
 Sign:.....
 P. O. Box PRIVATE BAG, BUSIA (U)

5. Monitoring and Evaluation

5.1. Introduction

The Monitoring and Evaluation (M&E) Framework is intended to track implementation progress, measure results, identify emerging risks, and support timely corrective action. Monitoring should be undertaken routinely by the departments responsible, while periodic review meetings should be used to assess progress against agreed indicators.

Table 4: Monitoring and Evaluation Matrix

Objective	Indicator	Baseline Situation	Target	Means of Verification	Frequency	Responsible Office(s)
Reduce wage bill pressure	Wage bill as a percentage of total county revenue	Exceeded 35% statutory threshold for 3 consecutive years	Wage bill reduced to within statutory threshold	Budget reports, payroll reports, annual financial statements	Quarterly	County Treasury, PSM
Enhance own-source revenue	Level of own-source revenue collection	Revenue insufficient to sustainably support wage bill	Improved OSR collection year-on-year	Revenue collection reports, treasury reports	Monthly/Quarterly	County Treasury, Revenue Directorate
Align payroll with approved budget	Degree of consistency between vote heads in payroll and approved budget/IFMIS	Misalignment reported by audit	Full alignment of payroll vote heads with approved budget and IFMIS	Payroll mapping reports, IFMIS reports, audit review reports	Quarterly	County Treasury, Payroll Office, PSM

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENERAL AFFAIRS

09 APR 2026

Sign:.....
 P. O. Box PRIVATE BAG, BUSIA ()

Improve HR and payroll data integrity	Percentage of employee records validated and updated	Data inconsistencies and inaccurate employee details	100% of employee records validated and cleaned	HRIS reports, validation logs, audit trails	Quarterly	PSM, ICT Unit, Payroll Office
Eliminate manual payroll processes	Number of staff on manual payroll	Manual payroll still in use	All staff migrated to approved digital HR/payroll systems	Payroll system reports, migration records	Monthly	Payroll Office, ICT Unit, CPSB
Eliminate ghost workers and unverified staff payments	Number of unverified staff receiving salaries	Staff verification gaps identified	No salary payments made to unverified staff	Headcount reports, payroll suspension records, audit reports	Quarterly	Chief Officers, PSM, CPSB
Implement approved staff establishment	Availability of approved staff establishment	Availability of an approved staff establishment	Staff establishment developed and approved	Approved staff establishment document, board minutes	Mid-year/Annual	CPSB, PSM
Strengthen recruitment planning	Availability of annual recruitment plan	No annual recruitment plans in place	Annual recruitment plan prepared and implemented	Recruitment plan document, HR reports	Annual	CPSB, PSM
Ensure compliance on staff confirmation after probation	Percentage of eligible staff confirmed on time	Delays/non-compliance reported	All eligible staff confirmed within legal timelines	HR records, confirmation letters, CPSB minutes	Quarterly	CPSB, PSM

COUNTY GOVERNMENT OF BUSIA
 CHIEF OFFICER PUBLIC SERVICE
 ADMINISTRATION & GENERAL AFFAIRS 13

09 APR 2026

Sign:.....
 P. O. Box PRIVATE BAG, BUSIA ()

Regularize casual employment	Number of casual employees engaged outside legal limits	Casual engagement beyond statutory period reported	All temporary staff managed within legal/policy framework	Temporary employees' policy, contracts, HR reports	Quarterly	CPSB, PSM, County Legal Office
Improve integration with national databases	Number of HR/payroll systems linked to national databases	No full integration in place	Functional integration with National ID, NSSF, and SHA systems	ICT reports, integration logs, validation reports	Semi-annual	ICT Unit, PSM

5.2. M&E Implementation Arrangements

Routine monitoring should be coordinated by the Department of Public Service Management in collaboration with the County Treasury, CPSB, ICT unit, Payroll Office, and departmental Chief Officers. Quarterly progress reports should be prepared and submitted to County Executive leadership for review. Internal Audit should periodically verify implementation progress and test the effectiveness of controls introduced under the plan. Annual reviews should be undertaken to assess overall outcomes, identify remaining gaps, and revise the implementation schedule where necessary.

6. Communication and Dissemination of the Report

The payroll implementation plan shall be communicated by the Public Service Management and Governance who will provide information and communicate to the respective department.



7. Conclusion

The Payroll Audit findings present a clear call for urgent and coordinated reform within the County Executive. The weaknesses identified in payroll management, human resource planning, data integrity, budget alignment, and legal compliance are significant, but they are also addressable through deliberate institutional action. This Implementation Plan provides a practical framework for resolving those weaknesses by defining strategic priorities, responsible offices, and implementation pathways that can strengthen accountability and improve public sector performance.

Successful implementation of the plan will contribute to a more sustainable wage bill, cleaner and more reliable payroll data, improved compliance with the Employment Act, stronger alignment between staffing and budgetary provisions, and the elimination of irregular salary payments. It will also support better workforce planning, stronger controls over temporary employment, and more efficient integration of HR and payroll systems.

The County Executive must therefore remain committed to providing the leadership, resources, and oversight necessary for full implementation. Continued collaboration among all responsible institutions will be essential to ensure that the corrective actions outlined in this plan translate into tangible and lasting improvements. With sustained commitment, this plan will serve as an important instrument for promoting transparency, fiscal discipline, legal compliance, and effective service delivery to the people of the County.

COUNTY GOVERNMENT OF BUSIA
CHIEF OFFICER PUBLIC SERVICE
ADMINISTRATION & GENDER AFFAIRS

15

09 APR 2026

Sign:.....
P. O. Box PRIVATE BAG, BUSIA (K)

