



The 3rd National Lady Accountants Conference

Synergising the Gender Agenda

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Agenda



- ✓ Public Service - Legal Framework and Governance
- ✓ Excellence- What does it mean?
- ✓ Public Service Excellence
 - ✓ Individual Level
 - ✓ Organizational Level
 - ✓ Nation Wide Level
 - ✓ International Level
- ✓ Rewards and Sanctions
- ✓ Role of professionals- accountants

Public Service



- ✓ Constitution of Kenya, 2010- Article 260
 - ✓ public office means an office in the;
 - national government,
 - a county government, or
 - the public service
- ✓ Remuneration and benefits - from the Consolidated Fund or by money provided by Parliament
- ✓ Public Service - the collectivity of all individuals, other than State officers, performing a function within a State Organ

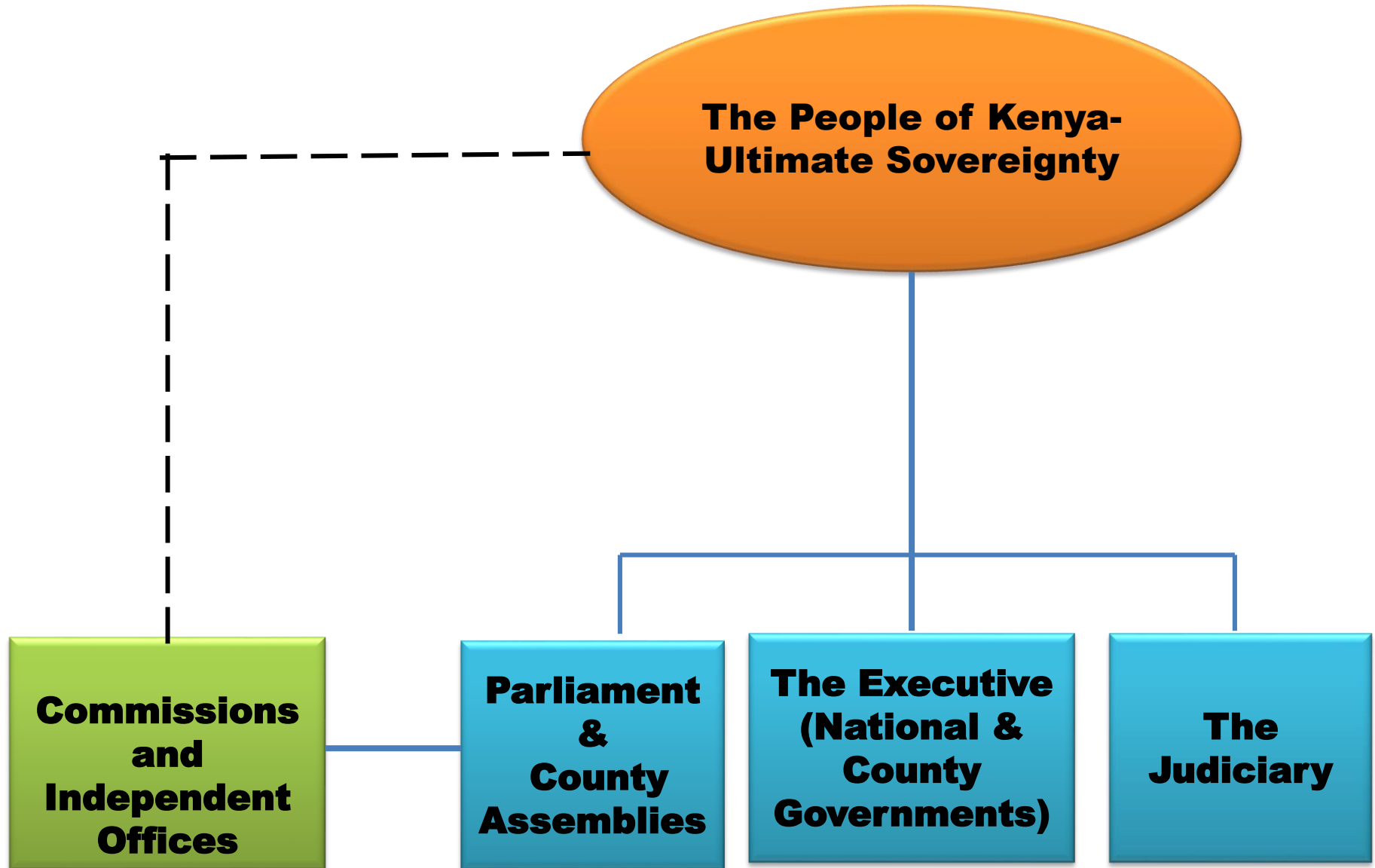
Public Service



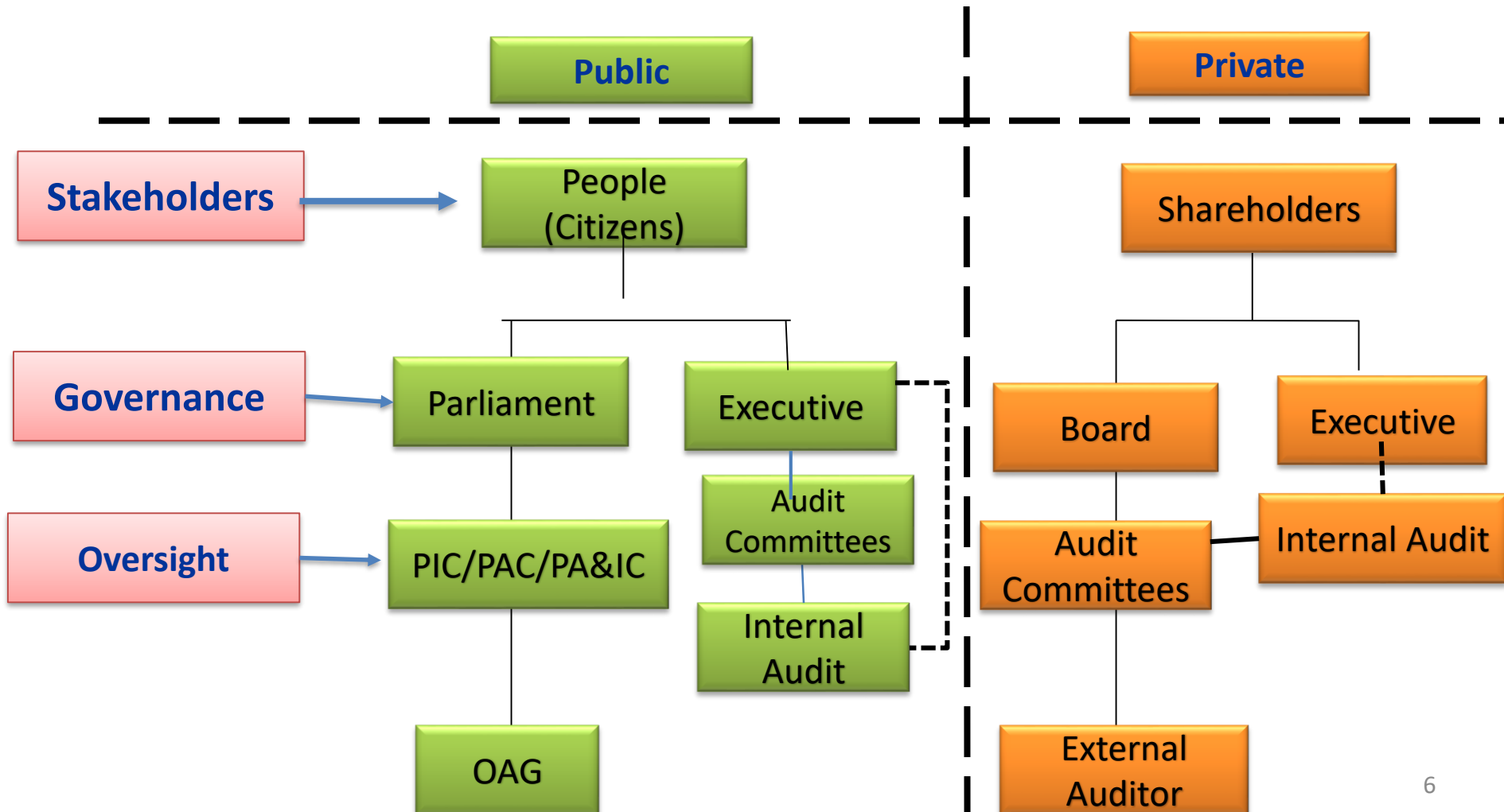
- ✓ State Organ - collectivity of commissions, offices, agencies or other entities and bodies comprising the government

- ✓ Public Officer means—
 - any State Officer; or
 - any person, other than a State Officer, who holds a public office

Public Sector Governance Framework



Public vs Private Sector Governance



Public Sector Excellence



- ✓ What does it mean?
- ✓ Service Excellence means many things to many people
- ✓ We notice it more when it is absent than when it is present
- ✓ It is not just quality or timeliness of service
- ✓ Consistently meeting and exceeding expectations
- ✓ Customer focused/citizen-centric-
 - as individuals not faceless crowds

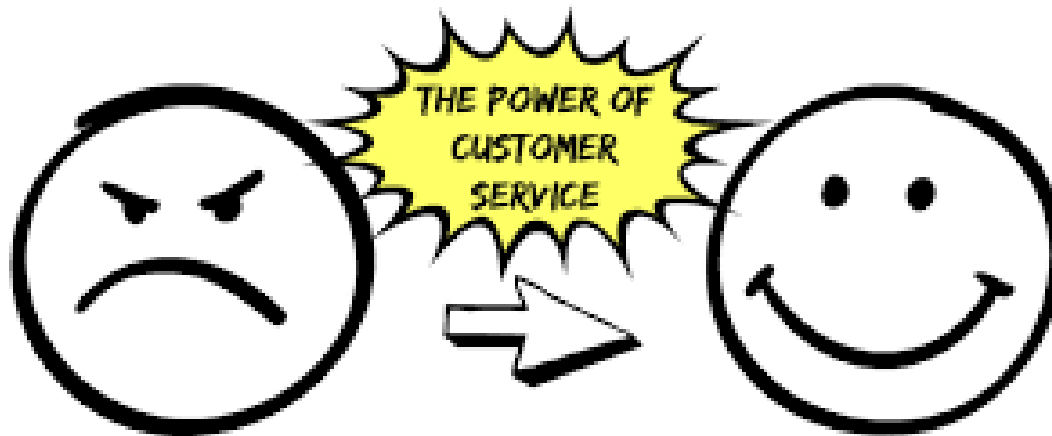
- | | | |
|-----------------|---|-------------------|
| ○ Efficiency | } | ✓ Value for money |
| ○ Effectiveness | | ✓ Performance |
| ○ Economy | | ✓ Fairness |
| ○ Equity | | |



Public Sector Excellence



- ✓ It is more than what you say or do
- ✓ Customers have a voice and a chance to make their feelings known
- ✓ Personalized service
- ✓ It involves emotions, empathy and response



What is happening?

Government service delivery crisis

- ✓ increasing expectations of growing population
- ✓ fundamental rights: education, health, housing, environment
- ✓ demand for quality, efficient, effective, timely and sustainable services - results
- ✓ rising inequalities, urbanisation, youth unemployment, gender inequality, health, security threats



Individual Level Excellence



- ✓ Constitution of Kenya, 2010 is the bedrock of the National Values & Principles of Good Governance
- ✓ Article 10 - some of the enumerated principles include;
 - ✓ the rule of law
 - ✓ participation of people
 - ✓ equity
 - ✓ social justice
 - ✓ inclusiveness
 - ✓ equality
- ✓ **good governance** - the principle of **accountability**, transparency, integrity
- ✓ sustainable development

Individual Level Excellence



The people side of excellence:

- Constitution of Kenya, 2010 - Chapter 13

Article 232 - Values and principles of public service

- ✓ high standards of professional ethics/integrity
- ✓ efficient, effective and economic use of resources
- ✓ responsive, prompt, effective, impartial and equitable provision of services
- ✓ accountability for administrative acts
- ✓ transparency and provision to the public of timely, accurate information
- ✓ It is about providing service with a smile

Excellence - Individual Level



- Inward looking
 - ✓ Is there perceived excellent service and support to the public officers?
 - ✓ Excellent service to citizens depends on the people providing the service
 - ✓ Do the employees understand why they are part of the entity:
 - mandate
 - roles and responsibilities
 - impact
 - ✓ Are the people committed to their jobs?
 - enthusiasm, loyalty, devotion
 - passion cannot be forced on people

Excellence - Individual Level

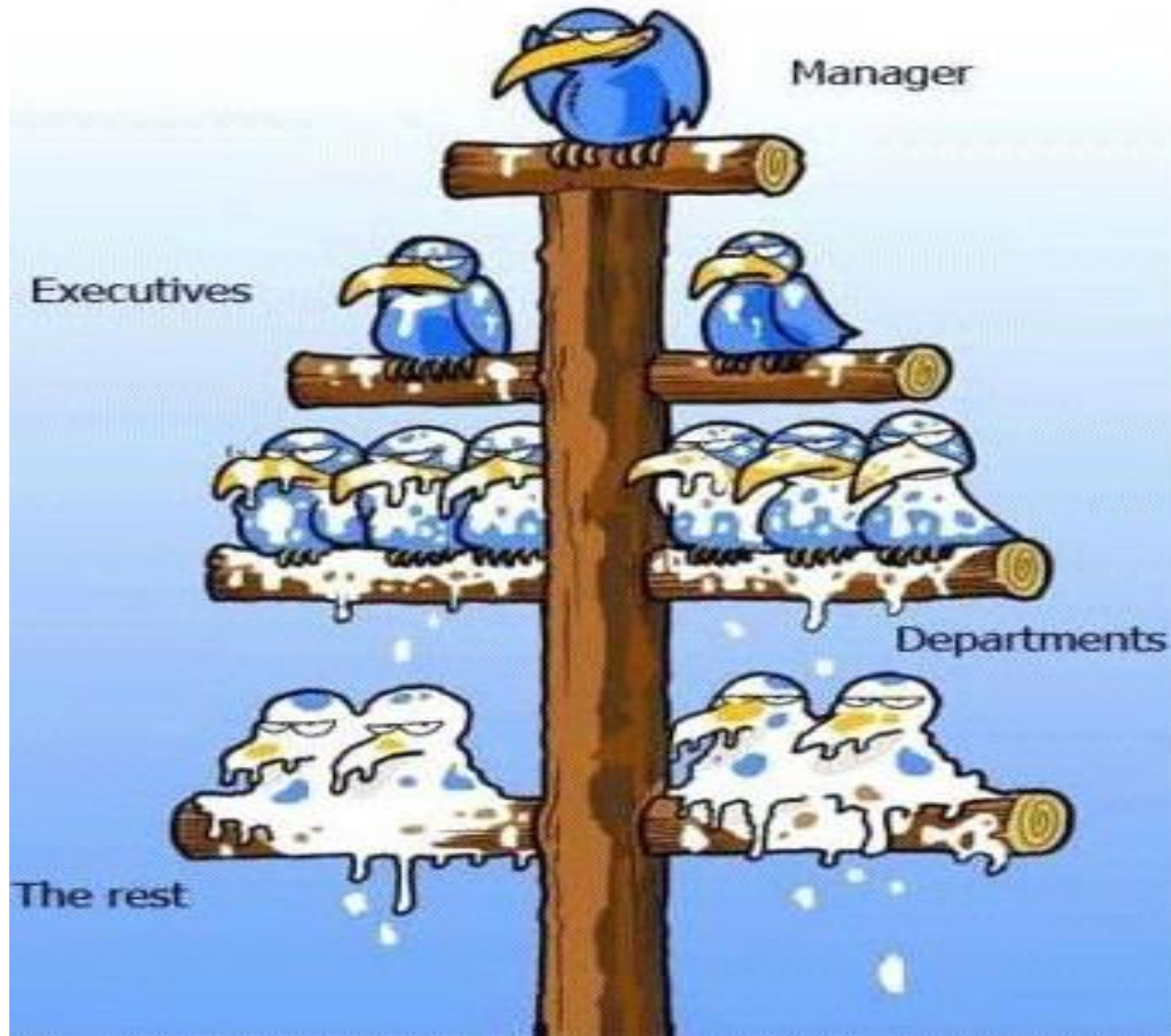


- Inward looking
 - ✓ Leadership
 - Ability
 - Style - attitude, priorities
 - Culture - tone at the top
 - Preaching water and drinking wine
 - Communication
 - Structure
 - Ownership
 - ✓ Valuing employees
 - Trust and confidence in the staff
 - Fear of reprisals
 - Empowerment
 - Passing the buck downwards
 - Trust and respect for management/leadership

Excellence - Individual Level

What do top level management see?

What do bottom level management see?



Organizational Level



- ✓ **Good governance** - the principle of **accountability**, transparency, integrity
- ✓ **Structure**
 - ✓ flow of information
 - ✓ roles and responsibilities
- ✓ **Processes**
 - ✓ do they support or impede efficiency and effectiveness in delivery of service
 - ✓ waiting time for customers/citizens, turnaround time, multiple points of contact
- ✓ **Consistency**
- ✓ **Logging and tracking responses**
- ✓ **Monitoring and Evaluation (NIMES and CIMES)**
 - Implementation and reporting?
- ✓ **Technology - equity**

Excellence- Nation Wide Level



- ✓ National Development Plan(NDP) -The Kenya Vision 2030
 - ✓ aims to transform Kenya into a newly industrializing, middle-income country providing a high quality of life to all its citizens by 2030 in a clean and secure environment
- ✓ **Social Pillar - Investing in the People of Kenya**
 - ✓ Aims to improve the quality of life for all Kenyans
 - ✓ Targets a cross-section of human and social welfare projects and programmes
 - ✓ Basis of transformation in eight key social sectors:
 - ✓ Education & Training,
 - ✓ Health,
 - ✓ Water & Sanitation,
 - ✓ Environment,
 - ✓ Housing & Urbanization and
 - ✓ Gender,
 - ✓ Youth,
 - ✓ Sports & Culture.
 - ✓ PWDs
 - ✓ Marginalized Communities

Excellence - Nation Wide Level

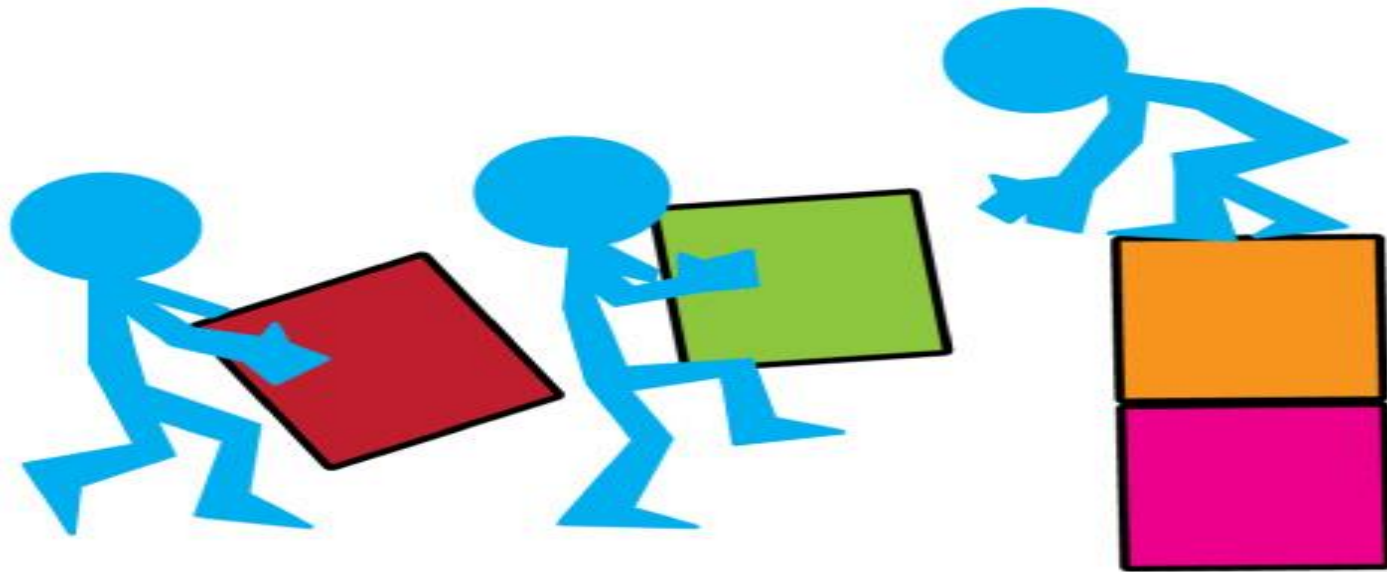


- ✓ Nation wide excellence in the public sector requires:
 - ✓ Collaboration in implementing policies, public programmes, shared asset management (partnerships)
 - ✓ within the public sector e.g. MAT, Regional Blocks, Intergovernmental collaborations/entities)
 - ✓ with the private sector - PPP
 - ✓ with non-state actors - social accountability (TA & IGRT engaged with civil society, OAG-SAA)
 - ✓ Knowledge and experience sharing
 - ✓ Simplification (eliminating complexities and bureaucracies, mystery and created confusion)

Excellence - Nation Wide Level



- ✓ We cannot also assure the public about our accountability and good governance as individual institutions
- ✓ We are stronger, faster and more effective if we work together by forming collaborative networks and alliances
- ✓ We must also be ready to face the consequences of our decisions, actions or inactions



Excellence - Nation Wide Level



✓ Devolution and Decentralization

- Government shifts power, authority, resources, and responsibilities from the National Government to County Governments
- National Government decentralizes services to the grassroot levels for effectiveness
- Resource allocation
- Resources follow functions
- Programme and sub-programme based budgeting
- Linkages between the SDGs, NDP, CIDPs, Strategic Plans, Operational Plans- Have we got it right yet?

Excellence-International Level



- ✓ Sustainable Development Goals - SDG 16
 - Peace justice and strong institutions
 - Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and **build effective, accountable and inclusive institutions at all levels**
- ✓ **Indicator 16.6.1:** Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)
- ✓ **Indicator 16.6.2:** Percentage of the population satisfied with their last experience of public services



Issues/Observations



- ✓ Planning – strategic and operational
 - ✓ Is it citizen **needs** driven?
 - ✓ Is it leadership **wants** driven?
 - ✓ Promises driven- over promising and under delivering?
 - ✓ Taking on more than we can manage
 - ✓ Ad hoc interferences with planning
 - ✓ Politicians vs technocrats(all professionals)
 - ✓ Human resources in the public sector-
 - survival drivens vs competences driven

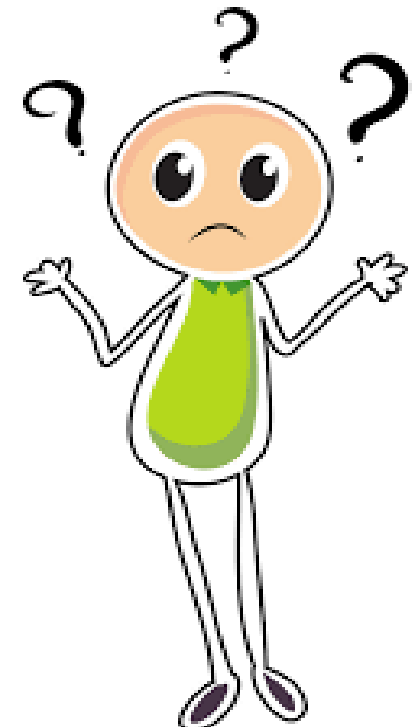
Issues/Observations



- ✓ Asset management - asset base data/information
 - incomplete
 - inaccurate
 - unreliable
- ✓ Revenue base
 - not comprehensive
 - incomplete
 - fiscal forecasting - perennial shortfall
 - shareable and own source revenue
- ✓ Expenditure
 - ✓ seems to drive revenue forecasts(balancing the budget)
 - ✓ pending bills- not factored in subsequent budgets
 - ✓ impact on macro economics at the county level

Issues/Observations

- ✓ Conflicts
 - ✓ Intergovernmental - DORA, CARA
 - ✓ Departmental
 - cut-throat competition for resources
 - scarcity mentality
 - self-driven vs greater good driven
- ✓ Misallocation of the available resources
- ✓ Wastage of the scarce resource
- ✓ Fraud and corruption
- ✓ Inefficiency vs ineffectiveness
 - inefficiently effective?
 - ineffectively efficient?
 - inefficiently ineffective?
 - ineffectively inefficient?
 - effective and efficient?



Consequences of Deteriorating Value System



- ✓ Inequality in access to resources and opportunities
- ✓ Productivity is low
- ✓ Increasingly restless, large & growing pool of unemployed youth
- ✓ Youths' poor grasp of interpersonal and ethical skills by required to succeed at the workplace
- ✓ Rising challenge of drug abuse, crime & insecurity
- ✓ Pronounced inter-ethnic competition & rivalry
- ✓ A weak sense of national identity

Rewards and Sanctions



- ✓ Entity level- perceptions of the employees on rewards and sanctions
- ✓ National level - public sector service excellence award guidelines:
 - excellence in achieving results for Kenyans
 - reflect priorities of the ideal Public Service
 - remonstrate key competences
- ✓ Performance Contracting
- ✓ Categories:
 - Citizen focused service delivery award
 - Public service values and ethics
 - Innovation for efficiency and productivity

Rewards and Sanctions



- ✓ FiRE Awards for the public sector
 - ✓ *“Evaluation of public sector entities in Fire Award is an opportunity for feedback on how excellence in financial reporting and corporate governance can be enhanced. PSASB Chairman, Mr Bernard Ndung’u*
- ✓ Development Partners – World Bank(KDSP), capacity building
- ✓ Legal sanctions - Withholding of funds for **serious material breach** or **persistent material breaches**
- ✓ Consequences-individual
 - ✓ stepping aside
 - ✓ jailing the thieves
 - ✓ Ineligibility to hold public office

Regional and International Levels



- ✓ African Charter on Values and Principles of Public Service and Administration
- ✓ 2019 UN Public Sector Awards - Categories
 - delivering inclusive and equitable services (leaving no one behind)
 - ensuring integrated approaches in the public sectors
 - developing effective and accountable public institutions
 - promoting digital transformation in public sector institutions
 - promoting gender responsive public services to achieve the NDP and the SDGs



Regional and International Levels



- ✓ UN World Public Sector Report-2019
- ✓ The report presents a preliminary stocktaking of developments in relation to the institutional principles of SDG 16:
 - transparency,
 - access to information
 - accountability, anti-corruption
 - inclusiveness of decision-making processes
 - non-discrimination



Role of Professional Accountants

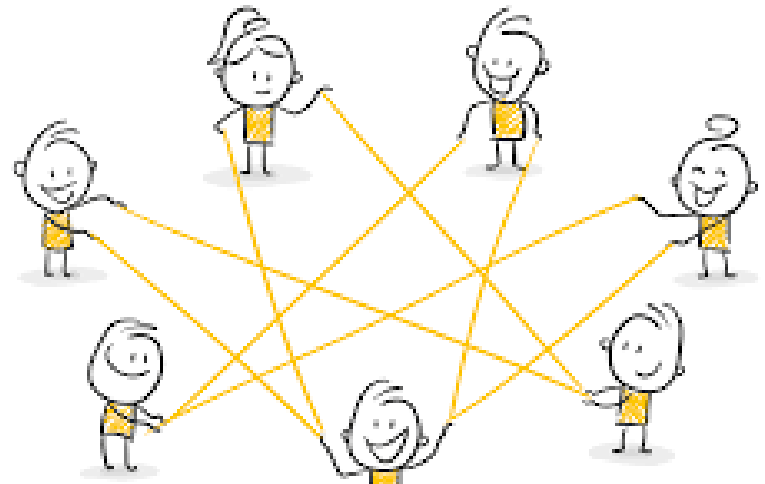


- ✓ Kenya has vibrant systems and professionals yet we are still bogged down with corruption.
- ✓ We should examine ourselves whether or not we are living our National Values collectively and individually.
- ✓ Are we being patriotic when discharging our professional responsibilities?
- ✓ Are we mindful of human dignity, equity, social justice, inclusiveness, equality..?
- ✓ Do we assure effective public participation in decisions affecting public resources?
- ✓ Are we respecting the principles of accountability, integrity and sustainable development?

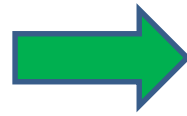
Role of Professional Accountants



- ✓ Custodians of resources - financial and non-financial
- ✓ Preparers of credible financial information (reflection of true and fair view)
- ✓ Advisors to the public on financial matters
- ✓ Promoters of good corporate governance
- ✓ Drivers of common standards for financial regulation
- ✓ Professionals can restore sanity and common sense where it is absent
 - individually
 - collectively
 - critical mass



Move from excuses, PR
and knee jerk reactions



Address the root
causes



Public Sector responds appropriately
There is **effective** and **efficient** service delivery

