Legislative Oversight - Step by Step Summary

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
Regularity Audits (Financial Audit and Compliance Audit)				
1. Review Audit General's Audit Report and call for responses from County Government	County Assembly	Public Accounts and Investments Committee	January-March (in the following financial year)	31st December (six months after end of the financial year)
2. Provide Response to Legislature	County Executive	Office of the Governor, Lead Departments, Finance and Economic Planning		
3. Prepare Resolutions and Action Plan with regard to the Audit Report	County Assembly	Public Accounts and Investments Committee	March (in the following financial year)	31st March (nine months after the end of the financial year
4. Adopt Resolutions	County Assembly	Whole House		
5. Follow-Up by Auditor-General for future reporting to the Legislature	National Government	Auditor-General	Following financial year, to report in next audit	
Performance Audits and Special Audits and Investigations				
1. Review Audit General's Audit Report and call for responses from County Government	County Assembly	Public Accounts and Investments Committee or	Specific to Assignment	

Legislative Oversight - Step by Step Summary

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
		Special Ad-Hoc Committee		
2. Provide Response to Legislature	County Executive	Office of the Governor, Relevant Lead Departments, Finance and Economic Planning		
3. Prepare Resolutions and Action Plan with regard to the Audit Report	County Assembly	Public Accounts and Investments Committee or Special Ad-hoc Committee		
4. Adopt Resolutions	County Assembly	Whole House		
5. Follow-Up by Auditor-General for future reporting to the Legislature	National Government	Auditor-General		

NB: This step by step description is presented from the auditee's (i.e. county government's) perspective

Source: County Governance Toolkit