



COUNTY GOVERNMENT OF NYERI

INDEPTH PAYROLL AUDIT IMPLEMENTATION PLAN

No	Audit Area	Action Point	Responsible Officers	Timelines	Expected Output	
	Misalignment of IPPD System with Approved Staff Establishment	1. Conduct a comprehensive reconciliation of IPPD designations with the approved staff establishment.	- Chief Officer – Public Service Management - Director of Human Resource Management	By 31 st July 2025.	- Updated HRIS-Ke system aligned with approved staff establishment. - Reconciliation report submitted and adopted	500,000
		2. Configure all missing approved designations (e.g., Animal Health Assistants, Chief of Staff, Public Communication	- Chief Officer – Public Service Management - Director of Human Resource Management - ICT Director	By 31 st December, 2025.	- Updated HRIS-Ke system aligned with approved staff establishment. - Reconciliation report submitted and adopted	N/A

		cadres) into the HRIS-Ke.				
		3. Remove or reclassify all non-aligned designations.	- Chief Officer – Public Service Management Director of Human Resource Management - ICT Director	By 31 st July 2025.	- Updated HRIS-Ke system aligned with approved staff establishment. - Reconciliation report submitted and adopted	N/A
		4. Prepare and submit a reconciliation report to the County Secretary and County Public Service Board.	- Chief Officer – Public Service Management Director of Human Resource Management - ICT Director	By 31 st July 2025.	- Updated HRIS-Ke system aligned with approved staff establishment. - Reconciliation report submitted and adopted	N/A
	Errors in Birth Dates	1. Conduct a comprehensive Payroll	Director of Human	By 30 th June, 2025	Payroll data corrected in the HRIS system.	N/A

		3. Implementation of regular staff verification process to ensure all employees in the Payroll are actively working and accounted for.	• All Chief Officers • Director of Human Resource Management	• After every quarter	• Quarterly prompts visits to various county workstations. • Elimination of ghost workers and unaccounted staff if any.	1,700,000
Irregular Payment of Arrears	1. enhance internal control measures around the payment of arrears to ensure that arrears are paid in compliance with SRC guidelines, with proper approvals from accounting officers.	• Chief Officer – Finance • Chief Officer – Public Service Management • Internal Audit Department • Director HRM	By 30th June, 2025	• Enhance internal control measures in compliance with SRC guidelines and other existing CBA'S and County Public Service Board resolutions.	N/A	
Anomalies in Migration from IPPD to HRIS-Ke	County Government of Nyeri liaise with Ministry of Public Service and Human Capital Development to ensure system	• Director HRM • Payroll Manager • Ministry of Public	By 30th June, 2025	• Clean Payroll Data. • Recovery/refund of irregular payments.	N/A	

		those configured in IPPD system,		module with HRIS-Ke employee database.		
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Signed by



Elizabeth Mathenge

Director, HRM



David Ruga, CPA, CPS

Secretary, County Public Service Board



5/06/2025

Date



Date