

GARISSA COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

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Presented by Lead Consultant

Matengo Githae & Associates
Certified Public Accountants (K)
Head office: 2nd floor, Chaka place,
Chaka Rd. off Argwings Kodhek Rd
Tel: +254 020 2699944

Email: customercare@matengogithae.com

Website: www.matengogithae.com



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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
C-APR	-	County Annual progress report
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGG	-	County Government of Garissa
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
CRA	-	Commission on Revenue Allocation
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
NWCPC	-	National Water Conservation and Pipeline Corporation
PFM	-	Public Finance Management (Act)
POM	-	Program Operation Manual
PSASB	-	Public Sector Accounting Standards Board

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks all Garissa County Government and County Assembly Officials, senior management and staff who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

The consulting team liaised with the County Government Officials throughout the assessment process. The County Officials provided vital support by following up with departmental heads to avail all records and explanations that the consulting team required.

We sincerely acknowledge the contribution made by Mr. Hussein Aden – The Director of Administration County Affairs, who presided over the assessment entry meeting and set the tone for the superb cooperation and coordinated support that we received from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. Mr. Hussein Aden was also the focal point and the tireless coordinator of the assessment exercise on behalf of the County Government and County Assembly of Garissa presided over the exit meeting and assured the consulting team that the Annual Capacity and Performance Assessment program is welcome and its output will help the Garissa County to continuously improve its performance and service to the County at large.

The Governor's secretary deserves special mention for hosting us in the Governor's board room and ensuring that we had access to all officers we needed to talk to.

EXECUTIVE SUMMARY

The Government of Kenya developed a National Capacity Building Framework – NCBF, in 2013 to guide the implementation of its capacity building support for county governments. The program is a key part of the government’s Kenya Devolution Support Program - KDSP supported by the World Bank. The NCBF spans PFM, Planning and M&E, Human Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and Planning – MoDP, state department of devolution subsequently commissioned Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty-seven counties. The ACPA assessment aims to achieve three complementary roles, namely:

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced from FY 2016/2017) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

In preparation for the assessment process, MoDP carried out an induction and sensitization training to the consulting team to help them internalize the objectives of the ACPA, size of capacity and performance grants, County Government’s eligibility criteria, ACPA tool, and the ACPA assessment criteria.

This report documents the key issues that arose during the final assessment of Garissa County Government spanning the methodology used for the assessment, time plan and the overall process, summary of the results, summary of capacity building requirements and the need for follow – up, challenges in the assessment in general and the training methods.

Table 1: The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	All have complied with MAC except for item 3 and 4- which has not been implemented
MPC	The County has 8 MPCs. MPC-5 on investment application was not available since investment grants have not been released

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	11
	KRA 2: Planning, Monitoring and Evaluation	5
	KRA 3 :Human Resources Management	2
	KRA 4: Civic Education and Participation	4
	KRA 5: Investment implementation & Social And environmental performance	0
	TOTAL	22

Achievements

The County performed relatively well in Public Financial Management by preparing the financial accounts according to the PFM Act, having an updated fixed assets register and adhering to the procurement thresholds.

Weaknesses

Key weakness was noted in human resources management where there was no approved staffing plan and annual targets, no staff appraisal and performance contracting system and proper system of recruitment and promotion in place.

Civic education and participation was also weakness due to the fact that there was no civic education unit in place and no programmes have been undertaken. There is no Public participation Act in place.

Investment implementation and social and environmental performance witnessed key weakness in the lack of a current project completion register, it was not possible to confirm whether projects were completed within costs, there was no maintenance budget in place. Environmental Impact Assessment was done for all the projects undertaken in the county.

Challenges

The main challenges faced during the assessment include:

- Unreliable IFMIS system rendering generation of some reports from the system impossible;
- Some of the tools required to be in place for verification purposes were not presented and some of the staff was unaware of their existence e.g 1st CB plan, annual progress reports, various submission letters for annual planning documents etc.

Areas of Improvement

Garissa County should improve on the following areas:

- Enhance monthly reporting and up-date of accounts;
- Capacity in IFMIS Hyperion ;
- Acquire an automated revenue system, train staff on its operation and create more awareness to the public on the importance of revenue collection (payment of various fees to the county government);
- Enhance the functionality of the internal audit unit by ensuring a dedicated budget and appointing the internal audit committee;
- Train and sensitize the county assembly on the importance of scrutinizing external audit reports;
- Put in place the County M&E committee and ensure there is a dedicated budget for M&E activities;
- Setting up of a competent and proactive centralized M&E unit that will lead and coordinate the activities of various sectional/departmental M&E units or staffs
- Development of a comprehensive M&E framework and system and training of M&E staff on result based M&E
- Put in place staffing plans and annual targets;
- Put in place staff appraisal and performance management systems
- Establish Civic Education Units and ensure there is a dedicated budget to enhance its functionality;
- Put in place a fully functional, with adequate staff and well-funded civic education and public participation unit to handle all civic education and public participation programs and activities
- Ensuring that county core financial materials, budgets, plans, accounts, audit reports, performance assessments and bills are published on the county website and publicized;
- Putting in place a structured complaints system with a grievances handling committee;
- Maintain a comprehensive register of completed projects that relates to the ADP and the budget;
- Training on project management to ensure of projects implementation within the budget estimates
- Providing of sufficient budget for maintenance of projects after their completion.
- Build capacity of staff in the environmental and social safeguards department in terms of resources, skills and approve environmental policy documents to undertake their work effectively.

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

The consultants relied on the following activities in carrying out the capacity assessments

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days.

The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Garissa County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

The consultants also used compliance modeling (CM) and organization review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, Budgets, Financial Reports, key project documents, policy documents and strategies; and departmental reports complied with underlying laws, regulations and were modelled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation and assessment guidelines; and action planning (AP) to develop capacity building recommendations.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the Garissa County team to share the outcome of the assessment results. This was meant to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessments;
- Sharing of the final results;
- The level of information availed and the expectation from the manual; and
- The final scoring of the results.

1.2 Time Plan

The time plan for the assessment and respective activities is as shown below;

Table 2: Activity Work Plan:

Activity	27 th June 2017	28 th June 2017	29 th June 2017	30 th June 2017	1 st July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visit to County projects					
Exit meeting					
Preparing draft report					

2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables 3, 4 and 5 below by MACs, MPCs and PMs respectively.

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	Met	A copy of the participation agreement signed on 30th June 2016 by H.E. Governor was availed for review.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual	At the point of time for the ACPA for the	Met	Draft CB Plan for 2017/18 developed in June 2017 according to the format in POM/Grant Manual availed

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
	of the county to be in driver's seat on CB.	(annex). MoV: Review the CB plan, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant Manual (annex).	current FY. First year a trigger to be achieved prior to the start of FY.		
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the		N/A	The County is yet to receive level two grant.

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		Investment menu			
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		N/A	No comparisons made as delays in program deployment of funds have meant the CB plan implementation has not commenced.

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	Met	The signed Participation agreement dated 30 th June 2016 was availed to consulting team. CB Plan for 2017/18 developed in June 2017 according to the format in POM/Grant Manual Availed
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116	3 months after closure of the FY (30 th of September). Complied with if the county is	Met	Financial statements for the FY 2015/2016 were submitted to KENAO on 30 th September 2016 as evidenced by the submission letter. The FS for FY 2015/2016 were prepared separately for the Executive and the County

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31stOctober. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>submitting individual department statements: 3 months after end of FY for department statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>Assembly which were then consolidated by the County Department of Finance for onward submission to KENAO.</p>
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p>	<p>Met</p>	<p>The County Executive's audited financial statements for the FY 2015/2016 carry a qualified opinion based on the following grounds:</p> <p>i)The amount of Kshs</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p>Transitional arrangements:</p> <p>Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues.</p> <p>First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in 	<p>Transitional arrangements:</p> <p>First ACPA where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>		<p>2,991,282,137 relating to purchase of vehicles, purchase of other transport equipment, household furniture and institutional equipment, office furniture and general equipment, ICT equipment, specialized plant, equipment and machinery and certified seeds and breeding stock.</p> <p>ii)Unsupported expenditure amounting to Kshs 60,759,971 relating to fuel register whose returns were not made, spare parts procured but not recorded in the stores records and unsupported expenditure on water trucking activities.</p> <p>iii)Preparation of spatial development plan whose procurement of Kshs 172,281,240 flouted Public Procurement regulations.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>itself would lead to adverse audit opinion) and fraud;</p> <ul style="list-style-type: none"> • Spending within budget and revised budget; • Quarterly reports submitted in last FY to CoB; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 			<p>iv) Irregular procurement of laboratory reagents and equipment amounting to Kshs 66,051,200.</p> <p>v) Unaccounted for subsistence allowance relating to local travel amounting to Kshs 24,771,431</p> <p>vi) Unsupported mileage claims amounting to Kshs 21,424,175.72</p> <p>vii) Transfer of funds to Wards amounting to Kshs 12,940,539. The Ward offices did not maintain cashbooks and muster roll to confirm daily attendance of staff while the payroll was not approved by the County Public Service Board before salaries were paid out as required.</p> <p>viii) Irregular basic pay increase</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>amounting Kshs 1,352,112.</p> <p>ix)Contracts awarded to capital projects amounting to Kshs 3,315,914,930 whose value for money paid to contractors could not be ascertained.</p> <p>x)Unaccounted for Emergency food relief amounting to Kshs 67,579,403</p> <p>xi)Consultancy services for Environmental Impact Assessment on County Government projects amounting to Kshs 68,940,480 where it could not be ascertained whether the County Government got value for money on the funds paid.</p> <p>The County Assembly's audited financial statements for the FY 2015/2016 carry an</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>adverse opinion based on the following grounds:</p> <ul style="list-style-type: none"> i) Failure to prepare and submit quarterly reports to the County Treasury. ii) Un-vouched expenditure amounting to Kshs 42,451,057 iii) Unsupported mileage claims amounting To Kshs 21,424,175.72 iv) Funds transferred to ward offices that were unaccounted for amounting Kshs 12,940,539 v) Goods worth Kshs 6,028,159 that were purchased and not entered in the stores ledger. Hence could not be accounted for. vi) Unsupported travel and accommodation allowance

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					amounting to Kshs 3,523,603. vii) Unsupported catering and meal allowances amounting Kshs.1,288,000 vii) Payment of sitting allowances amounting whose payment schedules lacked payees names and signatures. ix) Failure to have an internal audit committee in place.
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	Met	The CIDP for 2013-2017 was developed in 2014. The CIDP was reviewed in 2014/2015 and 2015/2016 to align it to the county requirements. ADP 2016/2017 was prepared on 1 st October 2015. The budget for the FY 2015/2016 and 2016/2017 was availed. The County Assembly passed the budget for FY 2015/2016 by 30th

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>June 2016.</p> <p>The ADP for the FY 2015/2016 was aligned to the budget for the FY 2015/2016.</p> <p>The CIDP, ADP 2015/16, approved budget 2015/2016 were published on the County website.</p>
Use of funds in accordance with Investment menu					
<p>5. Adherence with the investment menu</p>	<p>To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.</p>	<p>Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV</u>: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual</p>	<p>In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.</p>	<p>N/A</p>	<p>This was not assessed because level two funds had not yet been disbursed.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>			
Procurement					
<p>6. Consolidated Procurement plans in place.</p>	<p>To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental , and to ensure sufficient capacity to handle discretionary</p>	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be up-dated if/and when there are budget</p>	<p>At point of the ACPA (for current year)</p>	<p>Met</p>	<p>Departmental procurement plans for FY2015/2016 and FY2016/2017 are in place and uploaded on IFMIS. The plans are aligned with the budget.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	funds.	<p>revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • the country secretary • chief officer of finance, • planning officer, • internal auditor, • procurement officer • accountant 	At the point of time for the ACPA.	Met	<p>All the core staff positions are in place except for the internal auditor whose office is not functional.</p> <p>Staff organogram in place with explanation on the county structure.</p> <p>The following positions have been filled by qualified staff who have been substantially appointed:</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<ul style="list-style-type: none"> • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer <p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<ul style="list-style-type: none"> • County Secretary • Chief officer of finance • Planning officer • Ag. Internal auditor • Procurement officer • Accountant • Focal environmental and social officer designated • M & E Officer <p>The designated Head of internal audit has been re-deployed to the treasury department to carry out accounting services duties but is still acting and has the necessary qualification. The office as a stop gap measure as recruitment of the new internal auditor is finalized.</p> <p>Departmental organograms are in place with explanation on the county structure.</p> <p>Schemes of service adopted</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>from SRC are in place as well as promotion plans within common cadres.</p> <p>The County Public Service Board currently fills vacancies falling vacant through attrition or vacation of positions through transfers and resignations.</p> <p>However, the County Government Act 2012 guides how various offices should be filled.</p> <p>There is a draft manual which has been prepared by the county public service board which details job descriptions, skills and competency framework, scheme of service salary scale and grading structure and organograms for every department.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the</p>	<p>Met</p>	<p>The county has a functional environment management and social system through its Director for Environment and Natural Resources (DE&NR). However there are teething challenges occasioned by enforcement of environment screening costs in a financially constrained environment where costs for environment screening enforcement are viewed as obstacles that were said to lead to dire political ramifications.</p> <p>The County endorses and ratifies environment and social management system by recognizing the role of the National Environment Management and Coordination Act (EMCA) that provides for Environment</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	<p>utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>		<p>Impact Assessment (EIA) process under NEMA and in particular through embracing its lead agency role.</p> <p>County funded projects are screened for environmental and social safeguards as evidenced by the EIA reports .</p> <p>On the 29/8/2014 the Director environment and natural resources wrote to head of procurement and all Accounting Officers drawing their attention to section 58 sub-section (1) of EMCA that require all projects, under the 2nd schedule, submit a project report for screening purposes to undertake an EIA if so required.</p> <p>There is no project which has been undertaken since 2013</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>that required resettlement of citizens</p> <p>The environment department is in particular enhancing management of environmental resources and has several bills pending enactment as follows:</p> <ul style="list-style-type: none"> • The Sustainable Charcoal production • Wildlife Conservation • Noise Management • Environment and Natural Resources, and Mining Bills. <p>The County Environment Committee (CEC) is in place</p> <p>Complaints were said to be lodged through social networks and reports on the same are done semi-annually but no evidence was availed of the same.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of</p>	At point of time for the ACPA.	Met	<p>a) There is a formal and structured complaints system in place with a grievances handling committee in place</p> <p>The Governor made an Executive decision to enable a complaints /public feedback facility after a police and boda-boda taxis clash incident in 2014.</p> <p>b) On receipt of complaints the Communication Manager who acts as the complaints focal point, sieves through the complaints and relays them to relevant office for address.</p> <p>The office is involved in ensuring complainants are informed of response and status of address to their complaints.</p> <p>At the sub-county, ward and village levels the administrator</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>in-charge is the focal point for complaints processing (forwarding to relevant department/office).</p> <p>Details on focal person’s Job description, qualifications, complaints records, and complaints committee minutes were not availed.</p> <p>c) There is format/ template is provided to the public for lodging of complaints.</p> <p>d)Focal points and channels for complaints receiving were established that include, telephone contacts, website, emails and complaints /suggestion boxes that are to be opened every Friday by its designated or respective jurisdiction focal officer.</p> <p>e) There is a centralized complaints records keeping</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					system is in place.

2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
KRA 1: Public Financial Management							
Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) Budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	a)1 b)0	a) The county budget is program based with various sector specific programmes clearly defined. Program based budget for the FY 2015/2016 was availed. b) The county budget is not developed using IFMIS hyperion module.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				prepared using other means, but these must match the PBB budget – spot check figures between different versions).			The approved budget for the FY 2015/2016 was developed using Ms. Excel and Ms. Word and the NT assisted the county budget staff with uploading it on the IFMIS Hyperion module.
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p>	1	<p>a) A circular CT/BUD-CL/2016-001 was issued by the CEC Finance, Economic Planning & Revenue Management on 18th August 2016 to all the accounting officers with guidelines to be followed.</p> <p>b) The County Budget review and</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June</p>		<p>If 1 or 0 items: 0 points.</p>		<p>outlook paper for 2015/2016 was submitted to the County Assembly late on 18th November 2016. This is because the County Assembly had not passed the budget within the required time (passed on 21/10/2016).</p> <p>c) Fiscal strategy paper submitted to the County Assembly on 11th March 2016 as per the submission letter.</p> <p>d) Budget estimates were submitted to county assembly on 30th April 2016</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			latest.				as evidenced by the submission letters. e) The County assembly passed budget for the FY 2015/2016 on 30/6/2016
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>Max. 4 points.</p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20</p>	<p>a)1</p> <p>b)2</p>	<p>a) The total expenditure for the FY 2015/2016 was Kshs.6, 542,158,592.25 against the original budget of Kshs. 7,402,292,391, translating to a positive variance of 11.62%.</p> <p>b)As per the County Budget Review and Outlook Paper produced in October 2016, the total expenditure for the FY 2015/2016 was Kshs. Kshs.6,542,158,592.25</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<p>%: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>		<p>against an allocation of Kshs.6,845,692,506 (This allocation a balance brought forward from the previous year of Kshs. 463,000,000)This translates to an average deviation across sectors of 4.43%</p> <p>The deviation across the various is as listed below:</p> <ul style="list-style-type: none"> i) Education, Youth, Sports & Polytechnic, 1.4% ii) Finance & Economic Planning, -9.65% iii) Agriculture, Fisheries & Irrigation, 0.1% iv) Environment, energy and natural resources, 18.55% v) Culture, Social,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Gender & Children, 4.1% vi) Water and sanitation, 1.5% vii) Transport and Infrastructure, -7.2% viii) Trade, Commerce & Cooperative Development, -0.25% ix) Livestock and veterinary, 0.3% x) Health, 8.65% xi) Executive services, 3.9% xi) County Assembly, 0%
<i>Revenue Enhancement</i>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	0	Collection of revenue is 100% manual. There are many inactive sources of revenue due to lack of an enforcement law, lack of revenue

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>administration bill and lack of revenue control booths.</p> <p>There was no revenue collected through automated services.</p> <p>OSR for the FY 2015/2016 amounted to Kshs. 104,315,266.</p>
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	<p>Max. 1 point.</p> <p>If increase is more than 10 %: 1 point.</p>	0	<p>The revenue collected in the FY 2014/2015 amounted to Ksh.130,483,519 whilst the revenue collected in the FY 2015/2016 amounted to Kshs.104,315,266</p> <p>This represents a 25% decline (Kshs.26,168,253) in OSR for the FY 2015/2016.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Decrease in OSR was due to lack of automated revenue collection system and lack of budget for public participation to sensitize the public on the importance of revenue collection.
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue,	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for evidence	Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	0	The County Treasury team submits budget implementation review data to the CoB office in Garissa County on request to enable them prepare consolidated County Review Report. However, there was no evidence availed to ascertain whether the quarterly reports were submitted to the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			expenditure and progress report is published in the local media/web-page.	of publication of summary revenue and expenditure outturns.			<p>Controller of Budget on time.</p> <p>The County Treasury Team stated that there was no provision giving guidelines on the timelines to submit the quarterly reports to the CoB. The CoB generates the data most of the time from IFMIS.</p> <p>The reports are not published on the county website.</p>
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report,	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	Financial statements for the FY 2015/2016 were prepared in the formats in the PFM Act and standards templates issued by the PSASB. The format used comprises of statement of receipts and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			schedule of outstanding payments, appendix with fixed assets register.	and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.			payments, statement of assets, statement of cash flow, summary statement of appropriation (development and recurrent combined), summary statement of appropriation: recurrent, summary statement of appropriation: development, significant accounting policies and notes to the financial statements.
1.8		Monthly reporting and up-	The monthly reporting shall include: 1. Income and	Review monthly reports. See also the PFM	Max. 2 points. If all milestones	0	Budget execution reports, monthly bank reconciliations for

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
		date of accounts, including:	expenditure statements; 2. Budget execution report, 3. Financial statement including: <ul style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 	Manual, p. 82 of which some of the measures are drawn from.	(1-3): 2 points If 1 or 2: 1 point If none: 0 points.		FY2015/2016 were availed. However, monthly income and expenditure statements and monthly financial statements were not prepared.
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once	Review assets register, and sample a few assets. PFM Act. Art 149.	Max. 1 point. Registers are up-to-date: 1 point.	1	A fixed asset register is in place an updated for assets acquired by the county. Assets inherited from the defunct local authorities are not in

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			a year.	Checkup-dates.	<p>Transitional arrangements: <u>First year:</u> Assets register need only to contain assets acquired by county governments since their establishment.</p> <p><u>Second year onwards:</u> register must include all assets, including those inherited from Local Authorities and National Ministries</p>		<p>the asset register.</p> <p>The assets register detailed asset tag, asset description, assets' serial number, the custodial user department and the personnel details using the asset and location of the assets of the following assets: land, buildings and structures, transport equipment, office equipment, furniture and fittings, ICT equipment, software and other ICT assets, other Machinery and equipment, heritage and cultural assets and Intangible assets.</p> <p>There was no evidence of annual independent physical inspection and verification of assets having been performed.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	<i>Audit</i>						
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	0	The Internal Audit department comprises of 6 junior staff and is not fully functional because the Internal Audit Committee is yet to be appointed. These employees have since been re-deployed to the treasury because there is no budget allocation to this department. There were no internal audit reports prepared by the internal audit staff.
1.11		Effective and efficient internal audit	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of	Max. 1 point. IA/Audit Committee established and	0	Internal audit committee is yet to be appointed. In absence of the audit

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
		committee.		<p>review of internal audit reports.</p> <p>Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).</p> <p>PFM Act Art 155.</p>	reports reviewed by Committee and evidence of follow-up: 1 point.		committee, The internal audit function is unable to function.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	<p>Review audit report from KENAO.</p> <p>Total expenditure as per reports to CoB.</p>	<p>Max. 2 points</p> <p>Value of queries <1% of total expenditures: 2 points</p> <p><5% of total expenditure: 1</p>	0	<p>County Executive's value of audit queries as a % of total expenditure:</p> <p>i)Summary fixed assets register – Kshs 5,773,057,428</p> <p>ii)Procurement of market stalls – Kshs</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					point		92,079,020 iii)Purchase of 27 No. vehicles for Garissa County – Kshs 246,932,000 iv)De-silting and delonging Balambala River Canal stretch – Kshs 22,225,600 v)Proposed construction of a community resource centre – Kshs 7,895,070 v)Supply and delivery of 7No. 51 seater buses for secondary schools – Kshs 96,500,000 vi)Award of consultancy services – Kshs 23,200,000 vii)Unaccounted for fuel – Kshs 11,866,818 viii)Hire of transport services – Kshs 21,378,000

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							ix)Unsupported subsistence allowance – Kshs 6,551,050 x)Repair and maintenance of motor vehicle expenses – Kshs7,241,095 xi)Irregular and unaccounted for procurement of pharmaceuticals, non – pharmaceutical and lab reagents – Kshs 54,511,745 xii)Irregular procurement of goods and services –Kshs 19,703,393 xiii)Irregular procurement of food stuffs – Kshs 7,591,380 Therefore the value of audit queries as a % of the total expenditure for the Executive is 98% & i.e Kshs

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>6,390,732,599/Kshs 6,542,547,530</p> <p>The County Assembly's value of audit queries as a % of the total expenditure is 100% & i.e Kshs 630,344,895/Kshs 630,344,895</p> <p>Therefore, this gives an overall 98% value of audit queries out of a consolidated expenditure of Kshs 7,172,892,425</p>
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audit queries: 1 point.	0	The value of audit queries for the financial year 2015/2016 for both the Executive and the County Assembly was Kshs 7,021,077,494 while the value of audit queries for the financial

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							year 2014/2015 for both the Executive and the County Assembly was Kshs 3,505,453,252.70. Given the above figures, there was no reduction in the value of audit queries from FY 2014/2015 to FY 2015/2016.
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	0	There was no evidence of legislative scrutiny of audit reports by the County Assembly of Garissa.
	Procurement						
1.15	Improved procurement procedures	Improved procurement procedures including use of	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PFR may	Annual procurement assessment and audit by PPRA and OAG	Max. 6 points. a) IFMIS Steps: <15steps=0 points;	a)1	a) The sampled procurement files adhered to the IFMIS procures to pay process. The IFMIS steps were

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
		IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one</p>	<p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement</p>	<p>15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above prescribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements:</p>	<p>b)0</p> <p>c)1</p>	<p>reduced to 15. The samples were drawn from procurement done through open tendering.</p> <p>b) Procurement reports were sent to the PPRA on 3/11/2016. The report related to goods and services above the required threshold.</p> <p>c) Sampled procurement items adhered to the procurement threshold and method for their types/sizes: open tendering was used for procurements above 4million,</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>	<p>d)1</p> <p>e)1</p>	<p>restricted tendering up to 4 million and quotations; works-up to 4 million and goods and services – up to 2 million.</p> <p>i)Unified communication infrastructure at the County Assembly at Kshs.14,966,320, Open tender method was used.</p> <p>ii)Repair and maintenance of Hulugho Town administration office at Kshs.2,700,000. Quotation was used.</p> <p>iii)Equiping of borehole at Abdi Sugow Centre Dadab sub county for Kshs.13,670,872. Open tendering method was</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>used.</p> <p>iv) Period maintenance of Bahuri-Alikune road at Kshs.3,240,000, Request for quotations was used.</p> <p>d) There is sufficient storage for safe keeping of the files. There is no clear policy on archival and retrieval of documents.</p> <p>e) There were evaluation reports in place for the sampled procurement items including the individual scoring for each evaluator against pre-defined documented evaluation criteria</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							and signed by each member of the evaluation team. The Head of Supply Chain Management goes further to issue a professional opinion of each award made.
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1	County M&E system and frameworks developed	County M&E/Planning unit, and frameworks in place.	a) Planning and M&E units (may be integrated in one) established. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated for both planning and M&E.	Review staffing structure and organogram. Clearly identifiable budget for planning and M&E functions in the budget.	Maximum 3 points The scoring is one point per measure Nos. a-c complied with.	a)1 b)0 c)0	a) The planning and M&E unit is established under the Ministry of Finance and Economic Planning. There is a departmental organogram detailing staffing structure. b) There are 8 devolved planning officers and 4 directly recruited at the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>department of Planning & M&E. Not in all line ministries</p> <p>c) Budget provision for the Planning and M & E is voted under the ministry of Finance and Economic Planning.</p> <p>The department is not able to access budgeted funding thereby limiting their work due to lack of facilitation.</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	0	There is no County M&E committee in place.
2.3	County Planning systems and	CIDP formulated and updated	a) CIDP: adheres to guideline structure of CIDP guidelines,	CIDP submitted in required format (as contained in the CIDP guidelines	Maximum: 3 points	a)1	a)CIDP 2013-2017 adheres to the required format which is contained in the CIDP

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	functions established	according to guidelines	<p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	1 point for compliance with each of the issues: a, b and c.	<p>b)1</p> <p>c)1</p>	<p>guidelines published by the MoDP.</p> <p>The CIDP was reviewed in 2014/2015 and 2015/2016 to align it to the requirements.</p> <p>b)CIDP has clear objective, priorities and outcomes reporting mechanisms, result matrix and key performance indicators.</p> <p>c) The CIDP financial requirement for the FY 2016/2017 was Kshs.10,959,684,000 while the total county revenue for the FY 2015/2016 was Kshs. 6,381,064,097. Therefore, the annual financing requirement of the CIDP is 171.75%</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted, if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point, see Annex.</p>	<p>a)0</p> <p>b)1</p>	<p>a) The ADP2016/2017 was availed. However, there was no submission letter to evidence that it was submitted to the county assembly by 1 September 2016.</p> <p>b) The ADP 2016/2017 contains 3 issues listed below as prescribed by the PFM act:</p> <p>i) strategic priorities for the medium term that reflect the county government's priorities and plans;</p> <p>ii) a description of how the county government is responding to changes in the financial and economic</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>environment;</p> <p>iii) programmes to be delivered with details for each programme of— (a) the strategic priorities to which the programme will contribute; (b) the services or goods to be provided; (c) measurable indicators of performance where feasible; and (d) the budget allocated to the programme.</p> <p>The ADP lacked the following issues in the PFM Act:</p> <p>i) payments to be made on behalf of the county government, including details of any grants,</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							benefits and subsidies that are to be paid; (ii) a description of significant capital developments; (iii) a detailed description of proposals with respect to the development of physical, intellectual, human and other resources of the county, including measurable indicators where those are feasible; (iv) a summary budget in the format required by regulations; and (v) such other matters as may be required by the Constitution or this Act.
2.5		Linkage between	Linkages between the ADP and CIDP and the budget	Review the three documents: CIDP,	Maximum: 2	0	The projects in the ADP are aligned to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
		CIDP, ADP and Budget	in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<p>ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p>	<p>points</p> <p>Linkages and within the ceiling: 2 points.</p>		<p>specific programmes in the CIDP, however, there is a difference in costing between the ADP, CFSP and the final budget. In addition the activities in the ADP are not costed, only a listing of the projects is included In the ADP.</p> <p>Sampled projects include:</p> <p>i)Unified communication infrastructure at the County Assembly at Kshs.14,966,320, 100% variance in costing.</p> <p>ii)Repair and maintenance of Hulugho Town administration office at Kshs.2,700,000, 100% variance in costing.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>iii)Equipping of borehole at Abdi Sugow Centre Dadab sub county for Kshs.13,670,872, 100% variance in costing.</p> <p>iv)Period maintenance of Bahuri-Alikune road at Kshs.3,240,000, 100% variance in costing.</p> <p>In the light of the above, it was not possible to ascertain whether projects implemented were within +/-10% of final budget allocation.</p>
2.6	Monitoring and Evaluation systems in place and used, with	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear</p>	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p>	0	<p>County C-APR was not availed for review.</p> <p>The planning officer cited lack of funding to facilitate the work of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	feedback to plans		<p>performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.</p>	Verify that the indicators have been sent to the CoG.	<p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p> <p>(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>		this department.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation done: 1 point.	0	There was no report to evidence evaluation of completed major CIDP projects conducted on annual basis. An M&E report of development projects implemented by the county between 2013 to 2014 (2 years) dated 8/11/2016 was availed.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	There is no evidence that the ADP and the budget were informed by the C-APR since it was not prepared.
Key Result Area 3: Human Resource Management							
3.1	Staffing plans based on functional	Organizational structures and staffing	a) Does the county have an approved staffing plan in place, with annual	Staffing plan Capacity Building Assessment / CARPS	Maximum 3 points: First AC&PA:	a)0	a) Organizational chart for the assembly and the executive were availed to the team

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	and organization assessment	plans	<p>targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).</p>	<p>a = 2 points, b = 1 point c= NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>	<p>b)0 c)0</p>	<p>but their official approval status was not ascertained There is no annual staffing plan in place</p> <p>b)The results of CARPs are not yet in use. Reference was made to the provisions of the county act 2012 in establishment of the various administrative offices of the executive and to guidelines from the commission on revenue allocation for total staff numbers of the assembly</p> <p>c) There is no staffing plan in place. Hence no targets are set for the department.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency frameworks	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	<p>a)1</p> <p>b)1</p>	<p>a)The core staff were recruited in the county's first year and photo copies of their job descriptions and qualifications of these staff was availed as evidence but not their personnel files.</p> <p>b) Skills and competency frameworks used borrowed heavily from the national public Service Commission (PSC). Recruitments followed adverts in Newspapers capturing job descriptions and requisite qualifications followed by a selection process based on criteria developed from the PSC guidelines and the professional s</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
						c)0	<p>current job market such that choices are made between then highest available qualified candidates.</p> <p>c) Accurate records of appointment, promotion and recruitment are not maintained or were not availed and ACPA was unable to make a performance audit of accompanying processes. It was indicated that there is a human resources advisory committee though no evidence was availed in terms of minutes of meetings held</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p> <p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at least one 100 day period</p>	<p>Maximum score: 5 points.¹</p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery</p>	<p>a)0</p> <p>b)0</p> <p>c)0</p> <p>d)0</p>	<p>a) No comprehensive Staff appraisal is undertaken in the county.</p> <p>b) Last signed performance contracts for CEC's and COs were in 2013/2014 hence system not operational.</p> <p>c) No service delivery processes re-engineering has been initiated.</p> <p>d) No Rapid Results Initiatives have been undertaken</p>

¹ Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<p>processes re-engineered in counties: 1 point</p> <p>d) Rapid Results Initiatives-RRIs launched/upscale : 1 point</p>		
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i>							
4.1	Counties establish functional Civic education Units	CEU established	<p>Civic Education Units established and functioning:</p> <p>(a) Formation of CE units</p> <p>(b) Dedicated staffing and</p> <p>(c) Budget,</p> <p>(d) Programs planned, including curriculum, activities etc. and</p> <p>(e) Tools and methods for CE outlined.</p>	County Act, Art 99-100.	<p>Maximum 3 points.</p> <p>CEU fully established with all milestones (a)- (e) complied with: 3 points.</p> <p>2-4 out of the five milestones (a-e): 2 points</p> <p>Only one: 1 point.</p>	0	<p>a) No Civic Education Units have been established as no evidence was availed.</p> <p>b) There are no staff dedicated to carry out this activity.</p> <p>c)There is no budget allocation for CEU and this makes it hard to achieve CE objectives</p> <p>d)No evidence of civic education programs</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							was availed e) No CE tools and method were immediately availed
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	0	No evidence of clear structured roll-out of civic education activities was availed for review. The County staff pointed out that these activities are constrained by the budget and inadequate civic educators within the county. On prodding the team was informed of distribution of brochures and pamphlets from theme based partner organizations operating

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							in the county (such as on drought and climate change) and other national government institutions such as NEMA, Aids council and URAIA, However these activities are very low key to have an impact
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.) b) Counties have designated officer in place, and officer is operational.	County Act, Art. 96. Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents.	Maximum 2 points. a) Compliance: 1 point. b) Compliance: 1 point.	1	The only evidence of a structured public participation was at the County Assembly that holds Budget meetings. a) Communication about meetings' agenda, date, venue and time is made through media. (Newspaper, Local radio, public notice boards short message Sms and whatsapp platform

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)			announcements. The County Assembly and Executive websites are also said to be used to relay some information on development plans and financial bills but attempts to peruse the same was frustrated by what was said to be ongoing website upgrading.
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional	PFM Act, Art. 137. County Act, 91, 106 (4), Art. 115. Invitations Minutes from meetings in the forums.	Maximum 3 points. All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	2	a.) Citizens are engaged and there is public participation during planning and budgeting process as evidenced by minutes. Public participation on county fiscal strategy paper for the FY 2016/2017 were held

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>List of attendances, Meetings at ward levels,</p> <p>Link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>			<p>between 8th to 13th February 2016.</p> <p>b.) There are additional consultations beyond the budget fora. This is done through sectoral hearings where the planning unit engages each department within the county to get their views, needs and compare the same to the needs identified during the public participation.</p> <p>c.) Representation during planning and budgeting process public hearings held between 8th to 13th February 2016, complied with the PFM Act sec. 137 i.e. it</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>comprises of the Governor, members of the CEC and representatives from the county representing various interest groups (women representative, business leaders, professionals, labor issues, people with disabilities and various faith based organizations in the county).</p> <p>d.) There is also evidence that the forums are well structured from the minutes. Records availed of citizen engagement in Bura ward, revealed that structured questionnaires were used gather/collect</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>citizen input into the planning and budgeting process.</p> <p>e.) There is evidence of input from the citizens to the planning and budgeting process through the minutes and reports of the forums. Public participation report on county fiscal strategy paper for the financial year 2016/2017 was availed.</p> <p>f.) There was no evidence showing feedbacks to citizen's on how their proposals during public participation for a had been handled.</p>
4.5		Citizens'	Citizen's feedback on the findings from the C-	Records of citizens engagement	Maximum	0	The County Annual Progress Report was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
		feed back	APR/implementation status report.	meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	points: 1 Compliance: 1 point.		not developed due to lack funding by the Planning and M&E department.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points	1	The following county core financial materials, budgets, plans, accounts and audit reports assessments were not published on the CG website: i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>other report documenting project implementation and budget execution during each quarter</p> <p>vi) Annual progress reports (C-APR) with core county indicators</p> <p>vii) Procurement plans and rewards of contracts</p> <p>viii) Annual Capacity & Performance Assessment results</p> <p>ix) County citizens' budget</p>	Performance Conditions)	<p>1-2 issues: 1 point</p> <p>0 issues: 0 point.</p>		<p>report</p> <p>iv) Audit reports of financial statements</p> <p>v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</p> <p>vi) Annual progress reports (C-APR) with core county indicators</p> <p>vii) Procurement plans and rewards of contracts</p> <p>viii) Annual Capacity & Performance Assessment results</p> <p>County citizens' budget</p>
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county	County Act, Art. 23. Review gazetted	Maximum 2 points Compliance: 2	0	18 bills were said to be been passed by county assembly. However no physical copies were

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			gazettes or county website, and similarly for the legislation passed.	bills and Acts, etc. Review county web-site.	points.		presented and could also not be ascertained on the County Assembly website
Result Area 5. Investment implementation & social and environmental performance							
Max score: 20 points.							
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects <i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in.</i> If there are more than 10 projects a	Sample min 10 larger projects from minimum 3 departments/sectors Points are only provided with 100 % completion against the plan for each project. If a project is multi-year, the progress is reviewed against the expected level	Maximum 4 points (6 points in the first two AC&PAs).² More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs). 85-90 %: 3 points 75-84%: 2 points	0	The completion register of projects availed detailed projects implemented up to the FY 2014/2015. The ADP contains priority projects/programmes to be implemented. The projects are not disaggregated into individual activities to be implemented. Therefore, it was not

²As VFM is only introduced from the third ACPA, the 5 points for this are allocated across indicator 5.1 to 5.4 in the first two ACPA on the top scores in each PM, e.g. from 4 points to 6 points in the Performance Measure No. 5.1

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			sample of 10 larger projects is made, and weighted according to the size.	of completion by end of last FY. Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	65-74%: 1 point Less than 65 %: 0 point. If no information is available on completion of projects: 0 point will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in		possible to establish the % of planned projects (in the ADP) to implemented ones in last FY 2015/2016 according to completion register of projects. The following projects implemented to completion were sampled: i)Unified communication infrastructure at the County Assembly at Kshs.14,966,320 ii)Repair and maintenance of Hulugho Town administration office at Kshs.2,700,000

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					the first two AC&PA).		<p>iii) Equipping of borehole at Abdi Sugow Centre Dadab sub county for Kshs.13,670,872.</p> <p>iv)Period maintenance of Bahuri-Alikune road at Kshs.3,240,000</p>
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	<p>Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If</p>	<p>Maximum 4 points. (5 points in the first two AC&PAs).</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2</p>	0	<p>The following projects implemented to completion were sampled but information on the budget for these activities was not available:</p> <p>i)Unified communication infrastructure at the County Assembly at Kshs.14,966,320</p> <p>ii)Repair and maintenance of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				<p>the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>	<p>points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		<p>Hulugho Town administration office at Kshs.2,700,000</p> <p>iii)Equipping of borehole at Abdi Sugow Centre Dadab sub county for Kshs.13,670,872.</p> <p>iv)Period maintenance of Bahuri-Alikune road at Kshs.3,240,000</p> <p>Without the budget for the above activities, it was not possible to establish whether its implementation was within +/-10% of the budget estimates since no comparison was made.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&PA).</p> <p>More than 5 % but only 3-4 of the projects are catered for: 2 points.</p> <p>More than 5 % but only 1-2 of</p>	0	<p>There is no proper allocation for maintenance costs to completed projects.</p> <p>Completed projects like road, boreholes, water pans, health facilities, etc go through routine maintenance. However, the project completion register of projects up to FY2014/2015 did not clearly indicate the projects that go through routine maintenance and the allocable costs.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					the specific sampled projects are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<p>Maximum points: 2 points (3 points in the first two AC&PAs)</p> <p>All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs)</p> <p>80-99 % of projects: 1 points</p>	0	No annual environmental Audits were carried out for EIA/EMP related investment projects as no county projects had EIAs done that could be audited.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points	0	Only one environment screening report was availed vide : NEMA /PR/5/2/16522 Proposed safaricom 45M greenfield base transceiver station in Sankuri, Dujis, Garissa The director (DE&NR) indicated the number of projects undergoing environment screening in Garissa County is negligible and in particular for County government initiated projects where no evidence of screening or EIA was availed. Sensitization of key government and the public on importance of environment screening is an urgent

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							intervention measure that remains not effected for lack of funds due to low county budget allocations from the national treasury.
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3rd AC&PA only.</p> <p>A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are</p>	<p>Maximum 5 points.</p> <p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more</p>	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs Nos 5.2-5.4 until VfM is	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.	than 85 % 4 points, etc.	introduced from the 3 rd AC&PA.	
					Total Maximum Score: 100 points.	22	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1 Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Assessment Met/ Not Met
1. County signed participation agreement	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not Applicable
4. Implementation of CB plan	Not Applicable

Table 7: Summary of Results Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
Minimum Access Conditions Complied with 1. Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Financial Management 2. Financial statements submitted	To reduce fiduciary risks	Assessment Met
3. Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Met
Planning 4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
Procurement 5. Consolidated procurement plans in	To ensure procurement planning is properly	Not Applicable

place	coordinated from the central procurement unit	
6. County Core staff in place	Core staff in place as per County Government Act	Assessment Met
7. Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
8. Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Met

Table 8: Summary of Results for Performance Measures

Key Result Areas	Result/Score
KRA 1: Public Financial Management	11
KRA 2: Planning and monitoring and evaluation	5
KRA 3: Human Resources Management	2
KRA 4: Civic Education and Participation	4
KRA 5: Investment implementation & Social and environmental performance	0
TOTAL SCORE	22

The following is a summary of findings on capacity building requirements of the county based on the assessment (overall indicative areas) listed by Key Result Areas.

a) Public Finance management

- Train treasury staff and the procurement staff on the use of IFMIS Hyperion module;
- Capacity building to ensure that the budgetary process timelines are strictly adhered to
- Consider installing system based revenue collection systems to enhance revenue generation, collection and accountability;
- Appoint audit committee members as per the regulations and train them on their roles and responsibilities so as to enhance the functionality of the internal audit department;
- Staff need to be trained/sensitized on the need to prepare comprehensive monthly and quarterly financial statements;
- Capacity building and sensitization on PFM requirements on publishing financial information is required for county government and assembly related departments
- Asset registers are currently manually done. Automation of asset management processes will enhance accountability;
- Sensitize the County Assembly and the County Executive on the need to publish all the reports prepared, bills passed and County Acts made into law on the County website; and
- Develop a policy on archival and retrieval of documents.

b) Planning and M&E

- Training of staff on preparation of CIDP and the ADP in line with the relevant legislation such as the County government act and the PFM act;
- Putting in place a M & E committee
- Dedicate a budget for M &E;
- Induction training for M&E staff, departmental staff etc. on central M&E framework data and information collection, analysis and reporting for projects;
- Training of staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations;
- Train staff to maintain a proper detailed register of completed projects; and
- Training of staff on “value for money” assessments and reporting for projects/investments

c) Environment and Social Safeguards

- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures;

- Putting place the County Environment Committee
- Short courses for key staff on EIAs/EAs process; conducting public participation; processes, support continuous professional development and accreditations; and
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA).

d) Human Resources

- Put in place the staffing plan and annual targets;
- Capacity building skills in performance appraisal skills to supervisors to enable them carry out effective appraisals for all staff;
- Develop Capacity Assessment and Rationalization Programme; and
- Support performance improvement through training, short courses, workshops, conferences.

e) Civic Education and Participation

- Establish a Citizens' complaint System and make it operational.
- Capacity building and skills in setting up functional civic education units including developing the programs, curriculum and activities, development of tools and methods for civic education and setting up institutional systems and process for public participation
- Public bills and county core financial materials on the web page.
- Engage citizens beyond the budgeting process.

4.0 CHALLENGES IN THE ASSESSMENT

The following were some of the key challenges encountered during the ACPA exercise:

- Unreliable IFMIS system rendering generation of some reports from the system impossible;
- Some of the tools required to be in place for verification purposes were not presented and some of the staff was unaware of their existence e.g C-APR.

5.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS

Issues raised and respective recommendations made by individual aspect of assessment, i.e. MACs, MPCs and PMs are provided in the following sections 5.1 to 5.3.

5.1 MAC's

The documents were availed

5.2 MPC's Issues

- Financial statements were submitted to the National Treasury, Controller of Budget and the Office of the Auditor General on time;
- Planning requirements were not met;
- Consolidated procurement plans for 2015/2016 and 2016/2017 are not in place. They are also aligned with the budget;
- Core Staff in place was fully met;
- Environmental and Social Safeguards systems were not fully met because there was no Environmental Policy and County Environment Committee in place; and
- Civic education and Complaints system was not met,

5.3 PMs

KRA 1: Public Finance Management

- Budgets are prepared manually through excel and the County Treasury staff gets assistance from the National Treasury to upload the approved budgets on the Hyperion. There is need to train other staff on the module;
- 12.5% of the budget for the FY 2015/2016 was underutilized. There is need to have a robust M&E unit which has the right skills and resources in order to fast track project implementation;
- Revenue collection in the county is not automated;
- The trend in OSR is not increasing as expected. There was a 25% decline in OSR for the FY 2015/2016;
- Monthly summary of income and expenditure and monthly financial statements are not prepared;
- Quarterly reports were not prepared and submitted to the Controller of Budget (CoB). Rather, the CoB generates budget execution data from IFMIS that the CoB uses to prepare quarterly and annual budget implementation review reports. Therefore,

there is need to sensitize the staff on the preparation of quarterly financial reports within the stipulated timelines;

- There is no functional internal audit unit in place;
- The County Assembly did not scrutinize the report of the auditor general for the year 2014/2015;
- There is need to appoint the audit committee to enhance the functionality of the internal audit unit; and
- Procurement: use of the IFMIS system is not as expected since as observed only 15 steps are undergone via the portal.

KRA 2: Planning and Monitoring & Evaluation

- There is no dedicated budget for M&E activities in the county. Though most of the activities are budgeted for under the generic line items under the current budget. There is need to have a separate line in the budget for M&E activities;
- There is no M&E framework in place and most of the staff are not trained in M&E. In addition there is no M&E committee in place;
- There's linkage between the CIDP, ADP, CSFP and budget in terms of activities but no linkage in costing. Therefore there is need to sensitize members of the county assembly, especially those handling planning and budgeting on their role;
- There is no C-APR developed for the county. The M&E staff need to be sensitized on the need to prepare the C-APR. There is also need for the staff to be trained on the same; and
- No annual evaluation of completed CIDP projects was carried out.

KRA 3: Human Resource

- There was no approved staffing plan is in place and no annual targets;
- CARPs carried out and results of the assessment not in use; and
- Staff appraisals are not carried out
- Performance contracts for senior staff are not current
- Recruitment and promotion processes are not very clear as there is no Human Resources Advisory Committee in place
- Service re-engineering not done
- Rapid Results Initiatives not undertaken
-

KRA 4 Civic Educations and Participation

- Citizens are engaged and there is participation during planning and budgeting;

- No Civic Education Units have been established as no evidence was availed;
- There are no staffs dedicated to carry out this activity;
- There is no budget allocation for CEU and this makes it hard to achieve CE objectives;
- No clear structured roll out of civic education;
- The C-APR was not developed hence records of citizens' engagement meetings not utilized;
- County core financial materials, budgets, plans, accounts, audit reports and performance assessments not published on the website; and
- There was no publication of the bills passed on the website.

KRA 5 Investments and Social Environment Performance

- Project list detailing ongoing, completed and stalled projects;
- No project absorption report of implemented projects;
- There is no proper allocation for maintenance costs; and
- No annual environmental Audits were done and for EIA/EMP related investment projects.

6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP

There was no notification of disagreement to the assessment team. The exit meeting on 30th June, 2017 and all the issues noted by the assessment team were brought to attention of the county officials who acknowledge them as areas of improvement

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

Table 9: Areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> The budget process is not done in a timely manner Revenue collection is not automated. There is an urgent need to install an automated revenue collection system in all the counties Although the internal audit department was staffed, the internal audit unit is not functional There is no audit committee in place to trigger the functionality of the internal audit unit.
KRA 2	Planning and M&E	<ul style="list-style-type: none"> There is no county M&E committee in place- There is no M&E policy in place and in addition, there's no M&E framework in place No dedicated M & E focal point persons in all ministries No dedicated budget for M & e C-APR is not prepared due to lack of capacity and inadequate funding to the Planning and M&E unit
KRA 3	Human Resource Management	<ul style="list-style-type: none"> There was no staffing plan in place and no annual targets. CARPs carried out and results of the assessment not in use. Staff appraisals are not carried out.
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> No Civic Education Units have been established as no evidence was availed. There are no staffs dedicated to carry out this activity. There is no budget allocation for CEU and this makes it hard to achieve CE objectives. No clear structured roll out of civic education The C-APR was not developed hence records of citizens' engagement meetings not utilized.

		<ul style="list-style-type: none"> • County core financial materials, budgets, plans, accounts, audit reports and performance assessments not published on the website. • There was no publication of the bills passed on the website.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> • No project absorption report of implemented projects; • There is no proper allocation for maintenance costs; and • No annual environmental Audits were done and for EIA/EMP related investment projects.

APPENDIX 1: ENTRANCE MEETING

MINUTES OF THE ENTRANCE MEETING FOR GARISSA COUNTY ACPA HELD ON 27TH JUNE 2017 AT THE GOVERNOR'S BOARDROOM

PRESENT

S/No	Name	Department	Designation
1.	Everlyn Mutave	MGA Consultant	Consultant
2.	Justin Miano	MGA Consultant	Consultant
3.	Amos Omari	MODP	SDO
4.	Hussein M. Aden	County Affairs	Director of Administration, County Affairs
5.	Patrick Okello	Economic Planning	CDPO
6.	Mohamed Idriss Abdi	County Human Resource Management	CHRMO
7.	Ismail Abey Mohamed	County Human Resource Management	PHRMO
8.	Abdimalik Farah	County Treasury	Senior Principal Accountant
9.	Abdilatif Ahmed	Environment	Assistant Director Environment
10.	Bashir M. Garane	Finance & Economic Planning	Chief Finance Officer
11.	Yussuf Abdullahi	County Affairs	Director Administration & Coordination
12.	Mohamed Abdi Bare	Finance & Economic Planning	Supply Chain Management
13.	Abdirahman Noor	Finance & Economic Planning	Head of Budget
14.	Nasra A. Sheikh	CHRM	Senior HRMO
15.	Mohamed Abdi Hassan	Finance & Economic Planning	Procurement Officer
16.	Mohamed Aden Bare	Finance & Economic Planning	Director, Economic Planning
17.	Muktau Said Buud	Finance & Economic Planning	Director Accounting Services
18.	CPA Ibrahim Farah Dakane	Finance & Economic Planning	Deputy Director, Accounting Services
19.	Abdirahman Ahmed Ali.	Finance & Economic Planning	Budget Officer
20.	Mohamed Sheikh Bashir	Finance & Economic Planning	Principal Administration Officer

AGENDA

- The purpose and objective of the exercise;
- Emphasis on the need for the County to support the exercise; and
- Need to present evidence to demonstrate change.

The meeting started at 9.00am chaired by Mr. Hussein Aden. The session was opened with a word of prayer from one of the County staff.

Min 1/27/2017: Introduction

The chairman called the meeting to order and requested every person in attendance to introduce themselves.

Min 2/27/2017: Preliminaries

The chairman briefly explained the agenda of the of assessors visit. He stated that the ACPA exercise was a follow up to the sensitization carried out by Embu KDSP. The staff at various county departments were requested to plan to be around the three days dedicated for the assignment by attending interactive sessions with the assessors and themselves and presenting relevant documents.

Min 3/27/2017: Overview of the ACPA by MoDP Officer

Mr. Amos Omari, a Senior Devolution Officer from MoDP was given the opportunity by the chairman to explain the importance of the assessment to the county staff present. He stated that the assessment would be the trigger for release of level 2 funds combined with level 1 funding. He handed over the meeting to the team from MGA to elaborate further on their assignment at Garissa County.

Min 4/27/2017: MGA Consultants' briefing

The assessors appreciated the county staff for making the time to attend the entry meeting. They stated that the exercise was basically a follow up exercise the self-assessment carried out by the County Government and the County Assembly on themselves. The methodology of the exercise would be to gather data through holding interviews with key staff for various departments within the County Executive and the County Government.

The 3 tools, namely: The Minimum Access Conditions, Minimum Performance Measures and Performance Measures developed by KDSP would be used to guide the process of gathering data. The Performance measures would cover 5 key result areas and it was important to conduct interviews with key staff from the treasury/finance, budget, revenue, internal audit, procurement, planning, M&E, Human Resource Management Section of both the executive and the County Assembly. They also indicated that they would interview the key staff tasked with ensuring environmental safeguards and citizen participation in county forum.

Min 5/27/2017: Documentary evidence

The assessors emphasized on the need for supporting the results of the assessment with documentary evidence so as to minimize on instances of low scores that would have otherwise be different if records were availed for review. The county staff were notified of the assessors' intention to retain photocopies of what they had reviewed.

Min 6/27/2017: Duration of the exercise

The assessors pointed out that the exercise would last 3 days. An exit meeting was scheduled on the third day between 4pm and 5pm and this would mark the end of the end of desk review at Garissa County Government.

Min 7/27/2017: Conclusion and adjournment

The assessors raised a concern that the County Assembly staff were conspicuously missing at the entrance meeting and tasked the focal person to make a follow up to ensure that are informed of the ACPA and the importance of their input.

The focal person informed the assessors that the Planning and M&E staff were ready to be assessed.

There being no other business, the meeting ended at 9.40am.

APPENDIX 2: EXIT MEETING

MINUTES OF THE EXIT MEETING FOR GARISSA COUNTY ACPA HELD ON 29TH JUNE 2017 AT THE GOVERNOR'S BOARDROOM

PRESENT

S/No	Name	Department	Designation
1.	Everlyn Mutave	MGA Consultant	Consultant
2.	Justin Miano	MGA Consultant	Consultant
4.	Hussein M. Aden	County Affairs	Director of Administration, County Affairs
5.	Mohamed Idriss Abdi	County Human Resource Management	CHRMO
6.	Ismail Abey Mohamed	County Human Resource Management	PHRMO
7.	Abdilatif Ahmed	Environment	Assistant Director Environment
8.	Yussuf Abdullahi	County Affairs	Director Administration & Coordination
9.	Abdirahman Noor	Finance & Economic Planning	Head of Budget
10.	Mohamed Abdi Bare	Finance & Economic Planning	Head of Supply Chain Management
11.	Abdirahman Ahmed Ali.	Finance & Economic Planning	Budget Officer

AGENDA

- Preliminary key findings and outcomes of the assessments;
- Sharing of the final results;
- The level of information availed and the expectation from the manual; and
- A general overview of the final scoring indicating areas of weaknesses and strengths leading low and/or high score(s).

The meeting started at 6.05pm. The focal person called the meeting to order and thanked the county staff present for according the assessors cooperation. He then called upon the assessors to brief the team on the preliminary results of the assessment.

Min 1/29/2017:Preliminary key findings and outcomes of the assessments

The assessors thanked the county team for the cooperation accorded during the assessment. The assessors highlighted the following areas of weaknesses noted;

- Budget not prepared using the Hyperion module on IFMIS;
- Lack of an automated revenue collection system resulting to low revenue collection under OSR;
- Lack of a functional internal audit department at the County;
- The internal audit committee was not yet appointed resulting to a serious gap within the internal audit function of the county;
- There is no county M&E committee in place;

- There is no M&E policy in place and in addition, there's no M&E framework in place;
- C-APR is not prepared due to lack of capacity and inadequate funding to the Planning and M&E unit;
- The staff in the Planning and M&E unit do not possess the requisite skills;
- There is minimal linkage between the CIDP, ADP and the annual budget in terms of costing for some sampled projects;
- CIDP, ADP, approved budgets, financial statements, bills passed and all the reports submitted to the National Treasury, CoB, PPRA, CRA, OAG were not published to both the County Assembly and the County Government Website; and
- Failure to retain approved copies of the various reports submitted to the National Treasury, CoB, PPRA, OAG.

Min 2/29/2017: Sharing of the final results

The assessors stated that they would not be able to share with the team the results of the assessment but would highlight the various areas of weaknesses noted. The county staff were informed that the final report would be shared during the validation workshop whose date and venue would be communicated by KDSP.

Min 3/29/2017: The level of information availed and the expectation from the manual

Generally, most of the departments availed the required information for review except for the budget related information for the FY 2015/2016 and financial statements submitted to the OAG.

Low scoring in some areas of the assessment were as a result of failure to avail documentary evidence for example submission letters for reports to either the CoB, County Assembly, National Treasury and PPRA.

Min 4/29/2017: Reaction to the de-briefing by the county staff

The treasury team acknowledged a capacity gap in the operation of the IFMIS module to prepare budgets.

The CIDP was not prepared professionally and some targets are unachievable due to limited funding.

Some of the reports are submitted to the various reporting authorities in soft copies hence no submission letters are retained for record.

Measures will be put in place to ensure that all reports prepared by the County are published in the system.

The County staff stated that they would avail information that was outstanding via email correspondence.

The team also pointed out that the timing of the KSDP sensitization coincided with the end year busy season and it was not possible for the team to attend. They requested KDSP to consult with the counties on the appropriate dates when most of their staff would attend such meetings.

Min 5/29/2017: Conclusion and adjournment

In closing, the team leader gave a vote of thanks to the county representatives and once again appreciated them for the support given. The Chief of Staff similarly appreciated the MGA team on the work done and expressed his optimism in the county receiving the grant stating that the funds would be very useful in bringing about change in the County of Garissa.

There being no other business, the meeting ended at 7pm with a word of prayer from Ms. Mutave.

There being no other business, the meeting ended at 7.40pm.