

MANDERA COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

28th August to 1st September 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
AIE	-	Authority to Incur Expenditure
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGM	-	County Government of Mandera
CHRMAC	-	County Human Resource Management Advisory Committee
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
DHRMAC	-	Departmental Human Resource Management Advisory Committee
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	-	Programme Operation Manual

ACKNOWLEDGEMENT

We wish to express our appreciation to the Mandera County Government and County Assembly and specifically, the officials who participated in the Annual Capacity and Performance Assessment.

We are grateful to the Chief Officer, Devolved Units, and KDSP Focal, Mr. Hassan Noor Adan for presiding over the entry meeting and mobilizing relevant staff to participate in the assessment. We further wish to appreciate Mr. Adan for ensuring that we had a comfortable environment to work from.

We also wish to express our appreciation to Mr. Hassan (Principal HR, County Assembly) who ensured the assessors received all the information required from the County assembly in good time. Finally, we wish to sincerely appreciate all the County officials who represented the relevant departments during the assessment and who tried their utmost to facilitate the same.

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.

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 2016/17) 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 Mandera 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 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	Have met 8 MPCs, MPC 5 Adherence to Investment Menu is not applicable in this assessment.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	10
	KRA 2: Planning, Monitoring and Evaluation	6
	KRA 3: Human Resources Management	1
	KRA 4: Civic Education and Participation	0
	KRA 5: Investment implementation & Social And environmental performance	0
	TOTAL	17

Achievements

Under KRA1 – PFM, the County performed best in budget process as required in PFM Act Art. 166. On other areas, there was no notable achievement.

Weaknesses

Key weaknesses were noted in following areas;

- Failure to institutionalize the Audit committee as required by PFM Act Art 155;
- Failure for procurement department to avail documents to assessors during the entire assessment period
- Failure from finance department to avail quarterly reports and submissions made to CoB and NT
- Lack of capacity from legislature to scrutinize the financial statements and reports from the Office of Auditor General
- Weak human resource management system
- Lack of civic education and public participation unit and a complaints management system.
- It was no possible to link CIDP to ADP and budget.
- It is also observed that the County had not done well in institutionalizing various committees which are needed to oversight key result areas. Specifically, the M&E, and County Environment Committee had not been established.

Challenges

The main challenges faced during the assessment were:

- Procurement department failed to avail documents to assessors for verification.
- A closing meeting was not held due the unavailability of County staff.

- Poor internet connectivity.
- Assessors were not able to meet senior officers, who were busy in meetings after inauguration of new government for the county.

Areas of Improvement

- Establish and train an audit committee.
- Train and sensitize the County Assembly Public Finance and Investment Committee to scrutinize external audit reports in a timely manner
- Filing of documents with relevant statutory bodies in line with PFM Act Art.166
- Institute a registry for efficient filing and retrieval of documents
- Implement an ICT based revenue collection;
- Institute a HR policy and approved staff plans
- Establish a Civic Education and Public Participation Unit
- Ensure the enactment of the on Mandera Citizens Participation Act
- Establish the status of at least 6 laws passed by the Assembly and which have not been assented to.
- Establish and institutionalize a County Environmental Committee
- Establish and institutionalize a County Monitoring & Evaluation Committee
- Produce a County Annual Progress Report

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 were able to hold an entrance meeting with the County Officials, which was well represented by officials from all the Key Result Areas, including County Assembly.

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 Mandera 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 Mandera County team to share the outcome of the assessment process. This was meant to iron out emerging issues and any differences arising from the assessment process, and agree on the said issues if any, 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 assessment.
- The level of information availed vis a vis what was expected.
- Comments from the County team.

1.2 Time Plan

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

Table 2: Activity Work Plan

Activity	28 th August 2017	29 th August 2017	30 th August 2017	31 st August 2017	1 st September 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Exit Meeting					
Preparing 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	The County Participation agreement was availed for verification. The agreement was signed by H.E the Governor Ali Roba on 20 th June 2016.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	Met	CB Plan for the FY 2017/18 was developed and in accordance with POM format. CB plan was signed on 07 th Sept 2016, by the County Secretary Mr. Okash Adan and KDSP Focal person – Mr. Hassan Noor.

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
		format in the POM /Grant Manual (annex).			
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu</p>		N/A	Funds had not been disbursed for this assignment
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 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	There had been a delay in the program implementation and funding was yet to be given.

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	As per the signed participation agreement done on 20 th June 2016 by H.E. the Governor and in compliance with MAC's
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 and Art. 164 (4). This can be either individual submissions from each department, or consolidated	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department statements: 3 months after end	Met	The Consolidated financial statements (both Executive and Assembly) for the FY 2015/16 were submitted on 30 th September 2016 to KENAO. This was evidenced by a stamped submission letter which was availed to assessors for verification. The financial statements were prepared using the IPSAS format and were duly signed

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>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>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>by the CO-Finance and Head of Treasury.</p> <p>The report contained;</p> <ul style="list-style-type: none"> • Statement of receipts and Payments • Statement of Assets • Statement of Cash flow • Summary statement of Appropriation Recurrent and Development • Details of Income • Bank reconciliations • Schedule for accounts payable • Schedule for Imprests • Summary of Fixed Assets
3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue	To reduce fiduciary risks	<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 issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p><i>Transitional arrangements:</i></p>	Met	<p>QUALIFIED OPINION – COUNTY EXECUTIVE</p> <p>Audit opinion was based on the following items;</p> <ol style="list-style-type: none"> Variance between notes of accounts and annex schedule on the fixed asset amounting to Kes.1.369B Unsupported pending bills amounting to Kes.1.651B

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>Transitional arrangements: Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues. 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 itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts 	<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>iii) Lack of supporting payments on accounts receivables amounting to Kes.4.350M</p> <p>iv) Stalled construction of county HQ amounting to Kes.79.692M and Governor's residence amounting to Kes.26.28M</p> <p>v) Unaccounted health supplies amounting to Kes.109.495M</p> <p>vi) Irregular and unaccounted for water trucking amounting to Kes.71.993M</p> <p>vii) Unaccounted and unsupported purchase of goods amounting to Kes.45.497M</p> <p>viii) Unaccounted fuel payments of Kes.16.343M Unsupported subsistence allowances of Kes.16.343M</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
		(cashbooks) posted with bank reconciliations up-to-date. <ul style="list-style-type: none"> Assets register for new assets in place 			
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.	Not Met	i) The County provided copies of the CIDP, ADPs 2016/17 and 2017/18 and budgets for 2015/16 and 2016/17. ii) Only CIDP and ADP for the FY2015/16 and FY2016/17 published online. iii) Budgets from FY2013/14 – 2017/18 not published online
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. <u>MoV</u> : Review financial statements against the grant	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from	N/A	The investment menu relates to the actual capacity building grant which is yet to be given.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	and ensure efficiency in spending.	<p>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 system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>	FY 2017/18.		
Procurement					
6. Consolidate d Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient	<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</p>	At point of the ACPA (for current year)	Met	<p>On 29th November 2017 additional information was provided in regard to;</p> <p>i) Consolidated Procurement plan for the Executive which was in departmental form was availed</p> <p>ii) Procurement made were within the budget and threshold matrix, where works to the Max of 4M,</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
	capacity to handle discretionary funds.	<p>procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget 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>			<p>goods and services for a Max of 2M</p> <p>iii) Procurement plan for county assembly was not availed despite the open window which was extended to the county.</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>The HR claimed all the core staff were in place.</p> <p>Upon verifying individual files, the following was observed:</p> <p>a) Most of the core staffs were in place during the time of assessment.</p> <p>b) M&E focal person (Nimo Hassan Ahmed) was</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>			<p>designated on 24th Nov 2017 as per the letter referenced MPSDU/DU/COMM/VOL 1 (117)</p> <p>c) The Internal Auditor though meeting required qualifications, had not registered with the institute of Internal auditors.</p> <p>d) The Procurement officer met the required qualifications but was not a member of Kenya Institute of Supplies Management.</p> <p>e) All other qualifications were met by the core staffs in place. This was established upon comparing their academic qualification with the schemes of service and offer letters.</p> <p>f) Apart from the CO-</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>Finance whose letter of offer contained a Job description, the others didn't have JD's in their offer letters.</p> <p>g) The sampled pay slips in the individual files, were in line with offer letters and grading structure as per the schemes of service</p> <p>h) The organogram used by the county was in draft form and was awaiting approval from the CEC and County PSB</p>
Environmental and Social Safeguards					
8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/approval, enforcement)	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior	<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</p>	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).	Met	1. The County had an existing arrangement with NEMA to provide capacity building and in terms of implementing a mechanism for an environmental and social safeguards system. This was in terms of a letter by NEMA dated October 3,

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
& compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.	<p>to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public</p>	<p>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><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</p>	<p>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 utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>		<p>2013 offering support and a letter of acceptance from the County dated January 6, 2014.</p> <p>2. The assessors sampled 10 projects and reviewed evidence of EIAs in five as follows:</p> <ul style="list-style-type: none"> i. Construction of County Assembly (License allegedly the Public Works Office, person on leave) -EIA Report seen. ii. Construction of Speakers Residence-No EIA report iii. Construction of Slaughterhouses in Kutulo and Laffey-Done (report allegedly with Ministry of Livestock) iv. Construction of new dispensary at Bachile

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	participation and consultation in safeguards process (free, prior and informed consultations – FPIC)	<p>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>Takaba-No EIA report</p> <p>v. Construction of Rahmu Dimti Market (EIA Report seen, certificate not yet out from NEMA)</p> <p>vi. Design, drilling and construction of Borehole and piping of water from Dabasiti to Elwak (EIA Report seen)</p> <p>vii. Construction of piping from Darweed to Bula Mpya- No EIA report.</p> <p>viii. Construction of 30,000m³ Earth pan at Burduras (EIA Report seen, certificate not yet received from NEMA)</p> <p>ix. Construction of underground water tank at Amassa location Takaba South-</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>No EIA report</p> <p>x. Construction of two Hostels and Administration Block at Mandera Technical Training Institute (EIA reports seen Certificates 0041329- Male Hostel) (0041328- Female Hostels)</p> <p>3. N/A</p> <p>4. County appointed Environment and safeguard officer via letter Ref: MPSDU/DU/COMM/V OL1(118) dated 24th Nov 2017</p> <p>5. County Environment committee of 7 members was appointed and their names gazetted in Kenya</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
					gazette on 24 th Nov 2017 Notice No.11581.

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.	Established an operational Complaints Handling System, including a: (a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems. b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints c) simple complaints form/template designed and available to the public d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.) e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.	At point of time for the ACPA.	Not Met	a) There was no evidence provided of a complaints/grievance committee. b) There was no designated Focal Point Officer c) No evidence was provided a complaints form/template d) No evidence was provided of channel for receiving complaints. e) There was no evidence of a serialized record of complaints.

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><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. <i>See also County Government Act Art. 15 and 88 (1)</i></p>			

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	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	<p>a)1</p> <p>b)0</p>	<p>a) The budget was in a program based format, and detailed program strategic objectives, the expenditure vote with program & economic classification, with targets per program for every sector / vote.</p> <p>b) The budget was developed using excel, and later uploaded in the IFMIS Hyperion module. This is due to a limitation of capacity in system usage. The budget items uploaded in the Hyperion module matched the PBB budget.</p>
1.2		Budget process follows clear	Clear budget calendar with the following key milestones achieved:	PFM Act, art 128, 129, 131.	<p>Max. 3 points</p> <p>If all 5 milestones</p>	a-e)3	a) Budget circular for the FY2015/16 including guidelines was issued 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
		budget calendar	<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 (CBROP) – submission by county treasury to CEC by 30 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</p>	Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	<p>(a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>all government entities on 22nd August 2014</p> <p>b) The CBROP for the FY2015/16 was developed in September 2016. It was approved by CEC on 13th October 2016 and submitted to the County Assembly on 24th October 2016 instead of 15th October 2016. The delay was explained in terms of the Assembly being on recess.</p> <p>c) County Fiscal paper for the FY2015/16 was developed by 28th February 2015. It was approved by CEC on 05th March 2015 and forwarded to County Assembly on 06th March 2015 as evidenced by stamped copy. The FSP was approved 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>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 latest.</p>				<p>adopted by Assembly on 18th March 2015 and forwarded to executive on 23rd March 2015.</p> <p>d) The budget estimates for the FY2015/16 were submitted to the Assembly by CEC Finance on 29th April 2015 as evidenced by a stamped copy</p> <p>e) The FY2015/16 Appropriation Act was passed by the County Assembly on 30th June 2015 without amendments. Forwarded to CoB on 14th July 2015</p>
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at	Max. 4 points. <u>Ad a)</u> : If expenditure deviation between total budgeted expenditures and	a)1	<p>a) The budget for the FY 2015/16 was Kes. 11,501,416,150 against actual expenditure of Kes. 9,552,460,334 which was 83.05% (9552460334/115014161</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
			sector matches budget allocations (average across sectors).	department (sub-vote) level).	<p>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 %: 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>	b)1	<p>50) absorption of the budget. Thus, a positive deviation of 16.95% (1-83.05%) from the budget.</p> <p>b) The expenditure composition for each sector deviated from the budget allocations by a positive 19.9% as follows;</p> <p>County Assembly $((1-(687,729,363/801,478,176))$ =14.19%</p> <p>Agriculture $((1-(382,859,337/565,835,338))$ =32.34%</p> <p>Education $((1-(781,167,174/930,353,886))$ =16.04%</p> <p>Gender $((1-(39,550,729/98,620,015))$ =59.90%</p> <p>Finance $((1-(1,607,820,618/1,656,880,905))$</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
							=2.96% Health Services ((1-(1,439,328,973/ 1,597,622,456)) =9.91% Trade ((1-(190,029,429/ 434,499,363)) =56.26% Lands ((1-(127,970,373/ 141,970,373)) =9.86% Office of the Governor ((1-(456,692,512/ 456,692,512)) =0.00% County PSB ((1-(50,200,057/ 50,213,377)) =0.03% Public service, management and devolved unit ((1-(703,079,600/ 786,848,151)) =10.65% Roads ((1-(1,861,642,454/ 2,196,219,322)) =15.23% Water, Environment and Natural resources ((1-(1,224,389,715/

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>1,784,182,276)) =31.38%</p> <p>Totaling to 258.74% /13 sectors =19.9%</p>
	Revenue Enhancement						
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	<p>The automation of revenue collection was yet to be operationalized. This had reportedly been due to delays by the executive in allocating a budget for automation.</p> <p>The current collection method is entirely manual, the collectors are issued with receipt books from which they are expected to deposit daily collections latest by 4pm and forward the banking slip to the county cashier. FY2016/17 OSR = Kes. 55,843,625</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>b) The following was observed regarding banking and a control system to track collection:</p> <p>i) There is a counter foil register for all receipt books purchased by the County</p> <p>ii) Every collector is issued with a receipt book and signs against the counter foil register</p> <p>iii) All revenue collectors within Mandera town and its vicinity were supposed to bank daily collection by 4pm and forward the banking slip to the cashier for receipting.</p> <p>iv) Collectors from outside Mandera town e.g. Banisa</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>sub-county, are expected to deposit their daily collections at various police armory for safe custody, and banking was done on weekly basis and banking slips forwarded to the cashier for receipting.</p> <p>v) The accounts receivable accountant updated the cashbook with cashier receipts.</p> <p>vi) Monthly bank reconciliations were done to ensure all the receipts recorded matched with statement amounts.</p>
1.5		Increase on a yearly basis in own source revenues	% 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	The FY 2016/17 revenue decreased by 30.21% ((1-(55843625/80019597)) compared to FY201516/.

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
		(OSR).					<p>The adverse change was because of;</p> <p>i) Reduction in cess fee due to closure of quarries:16.8M in 2015/16 to 9.1M in 2016/17</p> <p>ii) Reduction in plot rents since many businesses closed due to insecurity: from 23.5M in 2015/16 to 9.3M in 2016/17</p> <p>iii) Reduction in Health Collection services because of Doctors and Nurses strikes: from 9.9M in 2015/16 to 7.7M in 2016/17</p>
<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,	<p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166.</p>	<p>Max. 2 points.</p> <p>(a &b) Submitted on time and published: 2 points.</p>	a)0	a) Quarterly reports were not availed to the assessors for verification despite several follow ups with the Deputy Director Finance

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
			submitted to the county assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	CFAR, Section 8. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	(a only): Submitted on time only: 1 point.	b)0	b) Summary revenue, expenditure and progress reports had not been published on the County website
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, schedule of outstanding payments, and appendix with fixed assets register.	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB 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	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	FY 2015/16 financial statements were availed to assessors for verification. The following was observed; i) The report was prepared in accordance with the IPSAS format ii) The report was submitted to NT on 30th Sept 2016 as evidenced by a stamped copy of the same. iii) The report contained: • Statement of receipts

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
				(using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.			and Payments <ul style="list-style-type: none"> • Statement of Assets • Statement of Cash flow • Summary statement of Appropriation Recurrent and Development • Details of Income • Bank reconciliations • Schedule for accounts payable • Schedule for Imprests • Summary of Fixed Assets
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures 	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures are drawn from.	Max. 2 points. If all milestones (1-3): 2 points If 1 or 2: 1 point If none: 0 points.	0	Monthly reports were not availed to the assessors for verification during the assessment.

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
			<ul style="list-style-type: none"> c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 				
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 a year.	<p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p>Max. 1 point. Registers are up-to-date: 1 point.</p> <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</u> onwards: register must include all assets, including those inherited</p>	0	The asset register was not availed for verification despite follow up with the Deputy Finance director.

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
					form Local Authorities and National Ministries		
	Audit						
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.	1	<p>a) There was an effective Internal audit function in place.</p> <p>b) The IA department had an annual work plan in place. The reports generated related to the work plans and consequently there were no quarterly reports in place.</p> <p>c) The following report were availed which focused on AIE's for different departments;</p> <ul style="list-style-type: none"> • 28th Dec 2016 – Busary Board • 15th Nov 2016 - Health • 24th Oct 2016- Min of roads, transport and public works. • 20th Oct 2016- Min

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>of Water & Energy</p> <ul style="list-style-type: none"> 8th Aug 2016- Min of Finance on project status 27th Sept-HRM <p>d) All reports were forwarded to respective departmental chief officers and copied to H.E. The Governor for action.</p> <p>e) There was neither action plan nor review from CO's or the executive generally.</p>
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. 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	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	The audit committee was yet to be established as required under the PFM Act Art. 155.

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 Committee). PFM Act Art 155.			
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	The value of audit queries for the FY 2015/16 in the county amounted to Kes.4.358B which is 43% of the total expenditure for the year of Kes.10.08B (Kes.4.35B/10.08B)
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 is no audit queries: 1 point.	1	The value of Audit queries for the FY2015/16 of Kes.4.358B reduced by 67% compared to audit queries for the FY2014/15 amounting to Kes.13.423B ((1-(4.358B/13.423B))%)
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 had been no scrutiny of audit reports by the legislature, since inception of the County government.
	Procurement						

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
11.5	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may 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</p>	<p>Annual procurement assessment and audit by PPRA and OAG</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 methods and evaluation reports.</p> <p>Check for secure storage</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 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 proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements:</p>	c) 1	<p>a) The information regarding IFMIS steps in place was not availed to the assessors as the person in charge was not within reach.</p> <p>b) PPRA report was not availed to the assessors for verification thus unable to ascertain timeliness of the report.</p> <p>c) The county was in adherence with the procurement threshold matrix in place as per PP&DA Act as per the vote books, where by works over 4M & good and services above 2M were being acquired through tendering process while below the said figures were</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>utilized – for a sample of 10 procurements, single files containing all relevant documentation in one 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>	space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.	<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>acquired through quotations</p> <p>d) We could not ascertain whether County had a safe and secure storage facility, since the person in charge was not available to give us access in their storage place</p> <p>e) The files were not availed for the assessors to verify since they under lock and key and in charge person was not in reach.</p>
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.	<p>a) Planning and M&E units (may be integrated in one) established.</p> <p>b) There are designated planning and M&E officer and each line</p>	<p>Review staffing structure and organogram.</p> <p>Clearly identifiable budget for planning and M&E functions in the budget.</p>	<p>Maximum 3 points</p> <p>The scoring is one point per measure Nos. a-c complied with.</p>	3	<p>a) Planning and M&E units were integrated in one with each having a focal person. The same was identifiable in the county organogram which was in draft form</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>ministry has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>				<p>awaiting approval by the executive</p> <p>b) There was designated planning officer and M&E officer. M&E officer was designated on 24th Nov 2017 as per the letter referenced MPSDU/DU/COMM/V OL1 (117</p> <p>C) The assessors reviewed the budgets for 2015/16 and 2016/17. The budgets under the directorate of statistics and economic planning in the Office of the Governor and Deputy Governor had an item titled “information gathering information Mgt., data collection, Publications” In 2016/17 an allocation of KES 4 which had difficulty in ascribing to either planning or M and E.</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
2.2		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 was no M and E committee
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <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>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	<p>1</p> <p>1</p> <p>0</p>	<p>a) The Mandera County CIDP adhered to the guideline structures.</p> <p>b) The CIDP had stated objectives and priorities (chapter 7) outcomes provided for at output level in chapter 7 but stated as targets. There was a reporting mechanism provided for in Chapter 8 and in the implementation matrix.</p> <p>c) The information could not be established firstly because it was not available in the ADP and secondly, because the ADP 2017/18 did not have a budget summary or even a total budget.</p>
2.4		ADP submitted	a) Annual development plan submitted to	Review version of ADP approved by County	Maximum: 4 points	0	a) The ADP for 2016/17 was received by

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
		on time and conforms to guidelines	<p>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>	Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	1	<p>the Assembly on September 16, 2015 which was after the prescribed timeframe of 1st September.</p> <p>b) A review of the 2017/18 ADP established the following (four issues addressed):</p> <ul style="list-style-type: none"> • s.126(1) and clause (a) -Addressed • 126(1)(b)- Not done • -s.126(1) (c)- -Sub clause(i)-Addressed in Chapter 4 <ul style="list-style-type: none"> - Sub clause(ii)- Addressed -Sub clause(iii)- Addressed in chapter 5(5.3) -Sub clause(iv)- Addressed IN 5.3 • s.126(1)(d)-Not addressed • s.126(1)(e)- Not Addressed

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
							<ul style="list-style-type: none"> • s.126(1)(f)- Addressed • s.126(1)(g)- Not Addressed • s.126(1)(h)- Addressed
2.5		Linkage between CIDP, ADP and Budget	<p>Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)</p>	<p>Review the three documents: CIDP, 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>Maximum: 2 points</p> <p>Linkages and within the ceiling: 2 points.</p>	0	<p>The assessors reviewed 10 projects identified from the 2015/16 budget. Only four of the projects were in the ADP. None could be traced in the CIDP. The projects reviewed were as follows:</p> <ol style="list-style-type: none"> 1. Shantoley Farming infrastructure in Rhamu 2. Construction of Veterinary Investigative laboratory. 3. Construction of slaughterhouses in Kutulo and Laffey 4. Construction of two hostels at ECD

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>training center in Mandera East</p> <p>5. Mandera Technical Training Institute (equipping</p> <p>6. Construction of central procurement stores at County H/Q</p> <p>7. Elwak Diagnostic Centre</p> <p>8. Elwak Maternity Wing</p> <p>9. County Assembly (Phase 2)</p> <p>10. Speakers Residence</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	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 performance progress against CIDP indicator targets and within result matrix for results and implementation.</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes</p>	0	<p>a) The County did not produce a C-APR.</p> <p>b) As already stated, there was no C-APR.</p> <p>c) See the above.</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
			(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.		performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		
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 evidence provided of evaluation of completed projects.
2.8		Feedback from Annual Progress Report to Annual	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	It was not possible to review this performance measure since there was no C-APR.

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
		Development Plan					
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. 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).	Maximum 3 points: First AC&PA: a = 2 points, b = 1 point c = NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	a)0 b)0 c)0	a) Mandera County did not have staffing plans in place. This was identified as a gap in its CB Plan. b) The County stated it hoped in FY2017/18 to have staffing plans in place, which shall be informed by CARPS as well as an organizational assessment. c) Annual targets were not met since staffing plans were not in place.

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 framework	<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)0</p> <p>b)0</p> <p>c)1</p>	<p>a) Job descriptions for Chief Officers were in place, but those for Heads of department were missing in their offer letters in the personal files.</p> <p>In terms of comparing schemes of service with JD and offer letters in place the following was noted;</p> <p>i) HOD/Directors met the qualifications for the positions held</p> <p>ii) Some of the chief officers didn't meet the qualifications for the positions held. For instance;</p> <ul style="list-style-type: none"> Chief Officer water who had a B. Com degree instead of a Bachelors in hydrology

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
							<ul style="list-style-type: none"> • Chief officer livestock-Bachelor of Education instead of Bachelors in Animal Health and Production • Chief officer Health-Bachelor of Environment instead of Medicine & Surgery • Chief officer Agriculture-Bachelor of Education instead of Bachelor of Science • Chief officer Roads-Bachelor of finance instead of Civil Engineering <p>b) The County had not developed a Skills and competency framework, but had adopted the one from national</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>government.</p> <p>For most of the chief officers apart from the ones highlighted in “a” above, there was adherence in skills and competency framework and JDs.</p> <p>For the HODs, there was adherence in skills and competency frameworks the schemes of service and qualifications. It was not possible to ascertain whether the same for JDs since the same were not included in their offer letters.</p> <p>c) There are accurate files for promotion and recruitment in place.</p> <p>i) For the recruitment process:</p> <ul style="list-style-type: none"> • The 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
							<p>identified the need which should be within the grading structure as documented in schemes of service & CARPS.</p> <ul style="list-style-type: none"> • The technical HOD filled the request vacancies form from the County PSB, which was then signed by the CO of the department, the CO Finance and the County Secretary • The approval was forwarded to the County Public service Board (CPSB) who reviewed the same, advertised, Interviewed, shortlisted, appointed and placed.

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>ii) Promotions were done at two levels:</p> <p>A) For staffs in Job Group A-K;</p> <ul style="list-style-type: none"> • The concerned staff initiated the process based on their qualifications and experience as per the grading structure in the schemes of service • Heads of department with the CO and HR Officer formed a Departmental Human Resource Management Advisory Committee (DHRMAC) which scrutinized the requests and if they met the threshold, they approved and informed the HR 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
							<p>implement. This was based on powers which were delegated by the County PSB to departments as per a letter dated 31st Oct 2016 Ref. No. CPSB/DEL/2016/HR-001</p> <p>B) For staffs in Job Group K and above;</p> <ul style="list-style-type: none"> • The concerned staff triggered the process, and evaluation was done at departmental level. • Upon successful evaluation, recommendations were forwarded to HR, for further evaluation through HRMAC onward 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
							<p>the County PSB.</p> <ul style="list-style-type: none"> • Successful evaluation was forwarded to the CPSB who through CHRMAC evaluated, recommended and approved for implementation. • Successful applications for promotion were sent to HR, which through the departments issued promotion letters to the staff and retained a file copy
3.3	Staff appraisal and performance management operationalized in	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalized.	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</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>a)0</p> <p>b)0</p> <p>c)0</p>	<p>a) Staff appraisals were conducted only during confirmation of the staff. The County has, however, adopted a PSB appraisal tool which</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
	counties		b) Performance contracts developed and operationalized c) service re-engineering undertaken d) RRI undertaken	Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period	b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point	d)0	shall be effected in the FY2017/18. <ul style="list-style-type: none"> A Performance management process had not been developed. b) Performance contracts had not been developed since the inception of the county government. c) No service re-engineering had been undertaken by the County. d) No RRI had been undertaken in the County.
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic	CEU established	Civic Education Units established and functioning:	County Act, Art 99-100.	Maximum 3 points. CEU fully	0	a) The County did not have a CE Unit at the time of the assessment.

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
	Education Units		(a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.		<p>b) There was no dedicated staff, the assessors were informed that there had been a dedicated officer who had recently resigned and had not been replaced.</p> <p>c) The assessors reviewed the County budget 2015/16 which was the one made available and did not noted that there was no budgetary provision for CE.</p> <p>d) No evidence was provided of activities. The assessors were, however provided with a document titled "TOT on Civic Education on Devolution and Public Participation: Tentative Work Plan for Mandera County 2016/17. The document 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>produced by a steering committee which we told had been chaired by the PP/CE Officer who had since resigned. The committee had been sent for training by the County but had not been functional due to what they said was lack of coordination and a budget as well as the impact of early political campaigns in the County.</p> <p>e) No tools and methods for CE were outlined.</p>
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)	<p>Maximum 2 points.</p> <p>Roll out of minimum 5 civic education activities: 2 points.</p>		There was no evidence of roll out of any CE activities.

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
				as a condition for availing points on this.			
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement .	<p>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.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. 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.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	<p>0</p> <p>0</p>	<p>a) According to information from the County Assembly, the Mandera County Citizen Participation Bill, 2015 had been passed by the Assembly and given to the Governor for assent before the elections. It was not clear what had transpired subsequently. Our review of the Bill revealed that it had provision for the creation of a directorate for public participation as well as a committee to assist the directorate in its functions. The County had enacted</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 County Public Participation Act 2015. The Bill at Section 25 provides for communication to the public establishment of mechanisms for dissemination of information on citizen participation forums. The Act at s. 44 also behooves the County to publish and publicize all information affecting the County. The assessors noted, however, that the status of the Bill was not clear and as such there was no operational information/communication framework in the County. The County did not have a designated</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
							officer.
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations Minutes from meetings in the forums.</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 /</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	0	The assessors were not provided with information to assess this section despite a request for the same. Indeed, the only evidence provided was a newspaper cutting inviting the public for participation in the 2017/18 budget preparations. However, neither the newspaper nor the date of the publication could be verified.

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>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>	minutes of meetings where feedback provided to citizens			
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement 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.	Maximum points: 1 Compliance: 1 point.	0	No C-APR was prepared by the County.
4.6		County core financial materials, budgets,	Publication (on county web-page, in addition to any other publication) of:	PFM Act Art 131. County Act, Art. 91. Review county web-page.	Maximum points: 5 points 9 issues: 5 points	0	None of the listed documents were available on the County website.

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
		plans, accounts, audit reports and performance assessments published and shared	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 other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget	(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 point.		

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
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	0	The County had so far considered 38 Bills and enacted 28 laws from the information we obtained from the County Assembly. The status of 6 Bills passed by Parliament was not clear since the same had been allegedly been presented to the Governor for assent before the elections. No evidence of publication of these Bills was provided. None of the Bills or Acts were available in the County Executive Website. The County Assembly website had listed 15 of the Acts as well as 19 Bills. We were further provided with evidence of publication in the Kenyan Gazette of 26 Bills and 16 Acts.

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
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	<p>The % of planned projects (in the ADP) implemented in last FY according to completion register of projects</p> <p><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. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>Maximum 4 points (6 points in the first two AC&PAs).²</p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of</p>	0	<p>We were not able to get any information on this assessment measure. There were not M and E progress reports and the procurement department did not participate in the assessment.</p>

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
					<p>projects: 0 point will be awarded.</p> <p>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 the first two AC&PA).</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</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</p>	0	There procurement department was not available to provided information.

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>costing against actual funding. If there is no information available, no points will be provided. If 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). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>	<p>costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected	Review budget and quarterly budget execution reports as well as financial statements.	Maximum 3 points (4 points in the first two AC&PAs).	0	We reviewed the budget 2016/17 and noted that maintenance was provided for in block making it difficult to link

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
			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).	Randomly sample 5 larger projects, which have been completed 2-3 years ago. 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 been provided for maintenance of these investments.	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). More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		budgetary provisions to any specific project.
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been	Maximum points: 2 points (3 points in the first two AC&PAs)	0	We sampled 10 projects and only but none had been subjected to annual audits. According 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
		audit reports		produced.	<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>		<p>Ag. Deputy Director for Environment, the projects had been recently implemented and were not one-year old at the time of the assessment to warrant an annual audit. It is nevertheless noted that some of the investments had not been subjected to EIAs. The projects were as follows:</p> <p>a) Construction of County Assembly (License allegedly the Public Works Office, person on leave) - EIA Report seen.</p> <p>b) Construction of Speakers Residence- No EIA report</p> <p>c) Construction of Slaughterhouses in Kutulo and Laffey- Done (report allegedly with Ministry 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>Livestock)</p> <p>d) Construction of new dispensary at Bachile Takaba-No EIA report</p> <p>e) Construction of Rahmu Dimti Market (EIA Report seen, certificate not yet out from NEMA)</p> <p>f) Design, drilling and construction of Borehole and piping of water from Dabasiti to Elwak (EIA Report seen)</p> <p>g) Construction of piping from Darweed to Bula Mpya- No EIA report.</p> <p>h) Construction of 30,000m3 earth pan at Burduras (EIA Report seen, certificate not yet received from</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>NEMA)</p> <p>i) Construction of underground water tank at Amassa location Takaba South-No EIA report</p> <p>j) Construction of two Hostels and Administration Block at Mandera Technical Training Institute (EIA reports seen Certificates 0041329-Male Hostel) (0041328-Female Hostels)</p>
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	Sample 5-10 projects	<p>All 100 % of sample done in accordance with framework for all projects: 2 points</p> <p>80-99 % of projects: 1 points</p>	0	We sampled 10 projects and as listed above. There was no evidence provided of safeguards provisions in the project contracts.

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
			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/ESMPs have been prepared and approved safeguards provisions from part of the contract.				
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. 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 funded by the CPG. The % of projects</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</p>	N/A	Funds were yet to be released for projects implementation

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
				(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.	% of projects Satisfactory: 5 points, more than 85 % 4 points, etc.		
					Total Maximum Score: 100 points.	17	

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	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Compliance with Minimum access conditions		
Financial Management	To reduce fiduciary risks	Assessment Met
Financial statements submitted		
Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Met
Planning	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
Annual planning documents		

in place		
Adherence with the investment menu	To ensure compliance with environmental and social safeguards and ensure efficiency in spending	Not Applicable
Procurement	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
Consolidated procurement plans in place		
County Core staff in place	Core staff in place as per County Government Act	Assessment Met
Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
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	10
KRA 2: Planning and monitoring and evaluation	6
KRA 3: Human Resources Management	1
KRA 4: Civic Education and Participation	0
KRA 5: Investment implementation & Social and environmental performance	0
TOTAL SCORE	17

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

- Sensitize the executive on essence of reviewing Internal Audit reports generated. Recruit audit committee members as per the regulations and train them on their roles and responsibilities
- Train and sensitize the County Assembly Public Finance and Investment Committee to enable them to scrutinize the external audit reports in a timely manner.
- Procurement department lack of cooperation in availing documents should be handled at a higher level, considering most of those documents should even be published on County website as they are of public domain.
- Sensitize Finance and budget departments on need to comply with laid regulation in submitting reports to various authorities like National Treasury and Controller of Budget.

b) Human Resources

- Put in place staff plans with annual targets. The need to develop performance and staff appraisals for all staff. Capacity to be developed in service re-engineering.
- Yearly implementation of performance contracts
- Have organogram approved and implemented
- Induction training for staff once proposed Performance Management Systems are developed and installed;
- Support performance improvement through training, short courses, workshops, conferences.

c) Environment and Social Safeguards

- Train a County Environmental Committee
- Institutionalize annual audits of EIA/EMP related investments

d) Monitoring and Evaluation

- Establish and train a County M and E Committee
- Conduct evaluation of projects
- Institutionalize C-ARPs
- Budget for M and E

e) Civic Education

- Establish a CE/PP unit
- Establish legal framework for CE/PP (establish the status of the County Public Participation Act 2015)
- Institutionalize publication of information to facilitate public participation
- Establish and train a County Budget and Economic Forum
- Build capacity for and conduct CE outreach
- Institutionalize citizens engagement and feedback forums

- Budget for CE/PP
- Establish a citizen's complaint system and appoint staff.

4.0 CHALLENGES IN THE ASSESSMENT

The following were some of the key challenges encountered during the process of undertaking the assignment.

- a. Procurement department failed to avail documents to the assessors for verification.
- b. Poor internet connectivity made it difficult to verify publications on the County website
- c. Assessors were not able to meet senior officers, who were busy in different meetings after inauguration of new government for the county.

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

- Audited accounts were not available for the financial year 2015/16 as the office of the Auditor General was still to release the same.
- Procurement indicators were not met since there was no information availed to assessors for verification during the assessment period.
- Core Staff were in place with the exception of a designated M&E Officer.
- Annual planning documents were in place but had not been published online.
- There was no complaint management system in place.
- A County Environment Committee was not in place.

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- Financial statements Quarterly reports were not availed to assessors for verification, as well as their submissions to different statutory bodies in line with PFM Act Art.166
- Fixed Asset register was not availed to assessors during the assessment period.
- No information was availed from procurement department to assessors. Department just declined to cooperate on the assessment process.
- There were no monthly reports availed to assessors for verification
- County has not automated its revenue collection. They anticipate approvals to acquire the system will be done in the FY2017/18
- There was decline of revenue in the FY2016/17(Kes55.84M) by 30% ((1-(55.84/80.02))in comparison to the FY2015/16(Kes.80.02M)
- Internal Audit plans and reports were availed, though no action plans from executive in place. Also audit committee is yet to be established in accordance with PFM Act Art.155

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- There was no budget line for M and E
- CIDP and ADP and approved budget not published on the website
- ADP did not fully meet the guidelines provided for in s. 126 PFM

- No County M and E committee
- No M and E focal points at ministerial level
- No C-APR

KRA 3: Human Resource

The following was observed:

- Organizational structures and staffing plans and systems were not in place
- There is no consolidated staff plan with target. There is need for capacity building for the HR staff to understand the process and essence of staff plans with targets.
- Performance contracts for level 1&2 has never been developed nor institutionalized
- Performance appraisals for senior staff as well as staff appraisals were not done yearly as required.
- Staff rationalization for all these categories in accordance with the new scheme of service developed by SRC for the counties has been done

KRA 4: Civic Educations and Participation

- There was no CE/PP Unit in place although we were advised of efforts to address the same.
- There was no legal framework for CE/PP at the time of the assessment despite a law having allegedly been passed by the Assembly and presented to the executive for assent.
- Information not provided on public participation in planning and budget forums
- Key budget and planning documents not published on the County website
- County Budget and Economic Forum not in place
- No evidence of CE outreach
- No evidence of citizens engagement and feedback forums
- No budget for CE/PP
- No citizens' complaint system in place nor designated staff.
No evidence provided on the publication of all Bills and Acts laid before the Assembly and passed.

KRA 5 Investments and Social Environment Performance

- No information on investments could be ascertained due the Procurement officer not availing himself.
- Half the projects sampled had EIA reports. Annual Audits not done because according to the environmental office most had not yet been in existence for a year
- No complaint or grievance committee

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

- No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement and which the County staff admitted as a need.
- None of the Quality assurance variation issues have arose so far on the assessment report.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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"> Procurement department decline to release information to assessors Audit Committee to be instituted urgently in line with PFM Act Art.155 No quarterly reports nor submissions to CoB & NT were availed to assessors in line with PFM Act Art.166 Weak legislature to scrutinize Financial reports and Audit reports from OAG
KRA 2	Planning &M&E	<ul style="list-style-type: none"> There was no M and E designated staff There was no budget line for M and E CIDP and ADP not on the website ADP does not fully meet the guidelines provided for in s. 126 PFM Approved budget not on the website No County M and E committee No M and E focal points at ministerial level The County did not produce a C-APR
KRA 3	Human Resource Management	<ul style="list-style-type: none"> No staffing plans and annual targets Lack of M&E designated officer, which stands to be part of core staff. Lack of annual performance and staff appraisals No approved organogram
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> No CE/PP Unit in place There was no legal framework for CE/PP Information not provided on public participation in planning and budget forums Key budget and planning documents not published on the County website County Budget and Economic Forum not in place No evidence of CE outreach No evidence of citizens engagement and feedback forums No budget for CE/PP No citizens complaint system in place nor designated staff. Not all Bills and Acts published according to available evidence.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> No information on investments could be ascertained due the Procurement officer not availing himself. No County Environment Committee in place. No complaint or grievance committee

ANNEX 1: ENTRANCE MEETING

Date: 28th August 2017

Time: 11.00 AM to 11.30AM

Venue: Revenue Department Boardroom

In attendance

1. Osman Ibrahim Mohamed - Head of Internal Audit
2. Afi Abdi Mohammed – Director Budget
3. Abdirahim Gedow Hassan – Director Economic Planning
4. Abass Mohammed Noor – Economist / Statistician
5. Mohamud Mohammed Hillow – Senior Clerk Assembly
6. Shukri Mohamed Issack – Procurement officer
7. Issack Abdi Ali – Environment officer
8. Basra Hussein Issack – Ag. Asst. Director Environment
9. Shakir Dahir Adan – Snr. Fiscal Analyst
10. Hussein Osman EQN – Assistant Director Human resource
11. Hussein Adan Hassan – Principal Human resource
12. Abdrahman Ahmed Mohamed – Deputy Director Finance
13. Samow Dakane Hussein – Director Revenue
14. Hassan Noor Adan – KDSP Focal Person
15. Pius Ng'ang'a – Consultant
16. Henry Ochido – Consulta

Agenda

- i) Introduction
- ii) Background on ACPA
- iii) Documents / Information required
- iv) AOB

Min: 1 Preliminary and Introductions

The meeting was called to order at 11.00Am by Mr. Hassan Noor (KDSP focal person) who invited those present to make a brief introduction.

Min 2: Brief of Impact of ACPA

The Chair briefed the members present on the essence of the annual capacity and performance assessment, and why the members needed to take the exercise seriously. He noted that the

County was committed to the ACPA right from the Governor. He assured the assessors of the County's cooperation in the process.

Min 3: Documents / Information required

The assessors called on those present to cooperate in delivering the information required noting that the process was objective and evidence based. They also assured County staff present that the assessment was not a fault-finding mission but rather an appreciative inquiry, thus urging them to give as much relevant information as possible. They noted that the aim of the assessment was to help build capacity and enhance the performance of the County Government.

Min 4: AOB

1. The chair asked that all representatives in different key result areas should ensure all documents requested are available, since the assessment was important for the County.
2. It was also agreed on exit meeting be scheduled to take place at the same venue on 30th August 2017.

There being no other business the chair adjourned the meeting at 11.30 Am.

ANNEX 2: MINUTES OF THE EXIT MEETING

Date: 30th August 2017

Time:

Venue:

Exit meeting did not take place as officials were not available including the Focal person who stepped out for official assignment. The other reason given was that, most of the officials were preparing for the upcoming Muslim holiday and were thus unable to attend the meeting. The assessors consequently sent their preliminary report to the Focal point by email.