



— **THE PRESIDENCY** —  
MINISTRY OF DEVOLUTION & ASAL

# **TURKANA COUNTY GOVERNMENT**

## **ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT**

Conducted on:

5<sup>th</sup> - 7<sup>th</sup> November 2018



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## ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CARPS	-	Capacity Assessment and Rationalization of the Public Service
CB	-	Capacity Building
CE	-	Civic Education
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGT	-	County Government of Turkana
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
ECDE	-	Early Childhood Development Education
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
ICS	-	Interim County Secretary
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MoDA	-	Ministry of Devolution and ASAL
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
PMS	-	Prestige Management Solutions
POM	-	Programme Operation Manual



## ACKNOWLEDGMENT

The PMS Team would like to acknowledge the support and cooperation extended by the entire County Government of Turkana. Specifically, we would like to recognize and appreciate the warm reception given to the Assessment Team during the entry meeting chaired by the Deputy County Secretary Mr. Robert Loyelei and the warm send-off during the exit meeting chaired by the Director of Procurement Mr. Reuben Ebei.

Our sincere gratitude also goes to the KDSP Focal person for Turkana County, Mr. Victor Lekaram for his tireless efforts in ensuring that the assessment was conducted smoothly.

The Prestige Management Solutions Team would also like to thank the entire Turkana County Staff for their support throughout the program.



## 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 –MTI spans PFM, Planning and M & E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and ASAL – MODA, the state department of devolution subsequently commissioned Prestige Management Solutions Limited to carry out the Annual Capacity and Performance Assessment (ACPA) in forty-seven counties in Kenya. The ACPA aims to achieve three complementary roles, namely:

- 1) The Minimum Access Conditions (MACs)
- 2) Minimum Performance Conditions (MPCs)
- 3) Performance Measures (PMs)

In preparation for the assessment process, MODA 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 highlights the findings of the assessment carried out by Prestige Management Solutions on the Annual Capacity Performance Assessment (ACPA) under the Kenya Devolution Support Programme (KDSP). KDSP is a Programme jointly funded by the National Government and World Bank. The overall KDSP objective is to strengthen the capacity of core national and county institutions to improve delivery of devolved functions at the County level.

The Constitution of Kenya 2010 creates a new governance structure, through rebalancing accountabilities, increasing the responsiveness, inclusiveness, and efficiency of government service delivery. It provides for multiple reforms including a strengthened legislature, judiciary, decentralization, new oversight bodies, and increased transparency and accountability to citizens.

The county governments as new institutions have within four years of existence brought in significant progress in delivering devolved services mainly consisting of health, agriculture, urban services, county roads, county planning and development, management of village polytechnics, and county public works and services.

In preparation for capacity needs of a devolved structure, the national government in consultation with the County Governments created the National Capacity Building Framework (NCBF) in 2013. In respect of Article 189 of the Constitution, Multiple new laws, systems, and policies were rolled out; induction training for large numbers of new county staff from different levels of County Government was initiated focused on the new counties. The Medium Term Intervention (MTI) which provides a set of results and outputs against capacity building activities at both levels of government, and across multiple government departments and partners can be measured were instituted. These measures provide the basis for a more coherent, well-resourced and devolution capacity support, as well as by other actors. The NCBF spans PFM, Planning and M&E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public



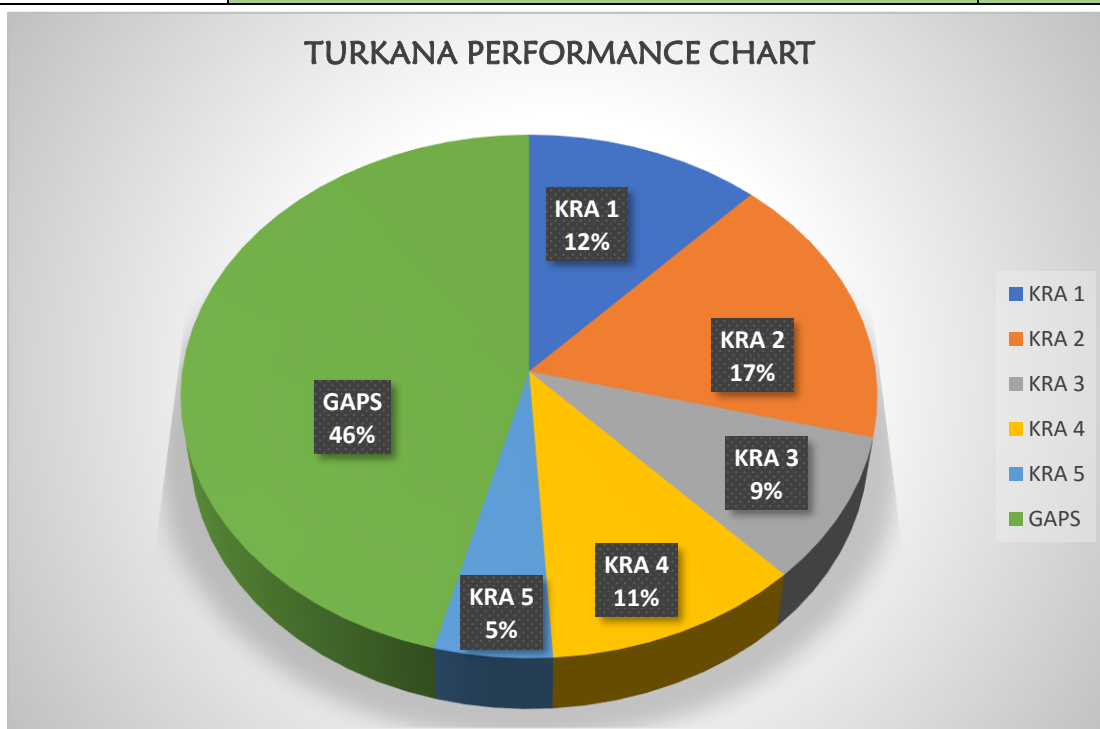
Participation.

This report documents the key issues that arose during the assessment of Turkana County Government spanning from the methodology used for the assessment, time plan, and overall process, summary of the results, summary of capacity building requirements and challenges in the assessment period.

The outcome of the assessment can be summarized as follows:-

ACPA Measures	Outcome
MAC	All MACs MET
MPC	7 MPCs MET. MPC 3& 5 NOT MET. Audit opinion Disclaimer

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	12
	KRA 2: Planning, Monitoring and Evaluation	17
	KRA 3: Human Resources Management	9
	KRA 4: Civic Education and Participation	11
	KRA 5: Investment implementation & Social And environmental performance	5
	<b>SCORE OVER 100</b>	<b>54</b>





## Achievements

The County Government of Turkana performed moderately well in the MPCs. The county also performed fairly in Public Financial Management by adhering to the financial management reporting standards as well as observing the requisite schedules and submitting the relevant financial reports to the regulatory authorities for oversight in time. Some of the documents required for the assessment were availed as evidence of the same.

The county performed well in the area of planning, monitoring and evaluation with designated planning and M & E officer appointed and in place for the year under review (2017/18), a budget allocated to the M&E activities for the year and county annual reports in place.

The area of Human Resource department did not perform well with the county not having a comprehensive staffing plan and there being no targets. However, the core staffs were in place, job descriptions were used for recruitments and schemes of service adopted from PSCK were availed. The performance appraisal system was in place and operationalized. Sample evidence of signed appraisal documents was availed.

The area of civic education and public participation had a fair performance.

## Weaknesses

- The level of unpreparedness was high;
- Due to security concerns, the team could not visit distant projects;
- Due to prior engagements, the team was unable to meet the top management (Governor/Deputy Governor and County Secretary);
- County offices are not centralized in one location, making coordination of the exercise by the focal person slow and retrieval of documents even slower.

## Challenges

The PMS Team, however, faced a number of challenges during the assessment as outlined below:

- There was an apparent weak linkage between the County Executive and the County Assembly;
- Time needed to undertake the exercise was limited;
- Due to prior engagements, the team was unable to meet the Top Management of the County;
- Time management was not well observed by county officers who were late for meetings and assessment;
- Due to time constraint and bad weather, the team could only visit projects within the township;
- Offices are far apart making coordination difficult;
- Implementing agencies appeared not to be aware of the evidence required for the assessment.





## Areas of Improvement

- Record Management throughout the departments in the county
- Citizen complaints unit
- Human resource on skills and competency frameworks
- Conduct Audits for projects conducted in the county.

## 2.0 Introduction

The Government of Kenya, together with Development Partners, has developed a National Capacity Building Framework (NCBF) that framed efforts to build capacity around the new devolved governance arrangements. The NCBF covers both national and county capacity whose intent was to support capacity building to improve systems and procedures through performance-based funding for development investments over a period of five years starting from January 2016.

The Kenya Devolution Support Program (KDSP) was designed on the principles of devolution that recognizes the emerging need to build capacity and deepen incentives for national and county governments to enable them to invest in activities that achieve intended results in the NCBF KRAs. This program is not only expected to build institutional, systems and resource capacity of the county institutions to help them deliver more effective, efficient, and equitable devolved services but also to leverage on the equitable share of the resources they receive annually.

During the first two years of devolution, under the NCBF, the national government put in place multiple new laws and policies and systems, rolled out induction training for large numbers of new county staff from different levels of county government, and initiated medium-term capacity initiatives focused on the new counties.

The framework, therefore, provides a set of results and outputs against which capacity building activities at both levels of government, and across multiple government departments and partners are measured. Further, it also provides the basis for a more coherent, well-resourced and coordinated devolution capacity support across multiple government agencies at national and county levels, as well as by other actors.

The overall objective of the NCBF is “to ensure the devolution process is smooth and seamless to safeguard the delivery of quality services to the citizenry.” The NCBF has five pillars namely;

- Training and Induction; Technical Assistance to Counties;
- Inter-governmental Sectoral Forums;
- Civic Education and Public Awareness; and
- Institutional Support and Strengthening.

## 2.1 Key Results Areas

The MTI defines priority objectives, outputs, activities, and budgets for building devolution capacity across 5 KRAs as follows;

- **KRA 1 - Public Financial Management:** (i) Country Revenue Management; (ii) Budget preparations and approval of program based; (iii) IFMIS budget support Hyperion module compliance (iv) Financial Accounting timeliness preparation, Recording and





Reporting; (v) Procurement adherence to IFMIS processes and procurement and disposal Act 2012 ; and (vi) Internal and External Audit reductions of risks and value for money;

- **KRA 2 - Planning and Monitoring and Evaluation:** (i) County Planning and updated County Integrated Development Plan (CIDP) Guidelines; and (ii) County M&E – including County Integrated Monitoring & Evaluation System (CIMES) guidelines;
- **KRA 3 - Human Resources and Performance Management:** (i) County Developing county staffing plans; (ii) competency frameworks, efficient systems, processes and procedures, and performance management systems;
- **KRA 4 – Devolution and Inter-Governmental Relations:** (i) introduction of a new performance-based conditional grant; (ii) Investment management including Social and Environmental safeguards;
- **KRA 5 - Civic Education and Public Participation:** (i) civic education; and (ii) public participation, including means to enhance transparency and accountability;

For each of these KRAs, the NCBF-MTI defines both national and county level results, as well as key outputs and activities. The Performance and capacity grants to counties are thus critical to devolution capacity building as they define key capacity results at the county level, regularly assess progress, and strengthen incentives for counties to achieve these results. In turn, counties that manage to strengthen these key PFM, human resource and performance management (HRM), planning and M&E, and citizen education and public participation capacities will be better equipped to manage county revenues and service delivery, achieve county development objectives, and access other sources of development financing

## 2.2 The Program Development Objective (PDO)

The broad objective is to strengthen the capacity of core national and county institutions to improve delivery of devolved services at the county level. The Key Program Principles are:

- i) Result based Disbursements- Disbursement of funds follow a set of national and county level results which are well defined and converted into measurable indicators;
- ii) Strengthening Existing Government Systems. All program activities are aligned to existing departmental and county level planning and budgeting system including monitoring and evaluation. Counties are expected to develop implementation reports and financial reports that provide details of capacity building activities completed against the annual capacity building plans and investment grants;
- iii) Support the National Capacity Building Framework. The KDSP supports the implementation of the NCBF through a complementary set of activities. Since 2013, both National Government and Development Partners have designed and implemented a range of activities to support the achievement of NCBF results. The program has established mechanisms by;
  - a) Introducing a robust annual assessment of progress towards NCBF and MTI results to better inform government and development partner activities;
  - b) Building on ongoing National Government capacity building activities to deliver a more comprehensive, strategic and responsive package of activities;



- c) Strengthening the design, coordination, targeting, and implementation of counties' own capacity building activities;
- d) Strengthening the linkage between capacity building 'inputs' and capacity 'outputs' through stronger incentives for improved performance;
- iv) Funds Flow to strengthen the inter-governmental fiscal structure. The program supports fund transfer directly to counties realizing the vision of government to facilitate fiscal transfers through performance grant from the national government to counties;
- v) Independent assessment of results. The Program supports the Annual Capacity & Performance Assessment (ACPA), strengthening of the timeliness and coverage of the audit of the counties' financial statements, which are important inputs to the performance assessments.
- vi) It is against this backdrop that the third annual capacity performance assessment was carried out

### 2.3 The specific objectives.

The specific objectives of the assessment are to –

- a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;
- b) Verify whether the audit reports of the OAG of the counties follow the agreements under the KDSP, which is important for the use of findings in the ACPA;
- c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
- d) Use the system to support the determination of whether counties have sufficient safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;
- e) Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;
- f) Assist the counties to identify functional capacity gaps and needs;
- g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;
- h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;
- i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

This performance assessment has thus covered the counties' compliance with a set of minimum access conditions (MACs) for access to grants (MCs), a set of Minimum Performance Conditions (MPCs) and set of defined Performance Measures (PMs), which are outlined in the Annual Capacity & Performance Assessment Manual (ACPA) that was



provided to the consultant by KDSP Secretariat prior to the start of the ACPA. To ensure the credibility of the collated data, the quality assurance team moderated with precision to validate the evidence to ensure accountability and ownership of the reports by all players.

The results obtained from the assessment is therefore credible for use in guiding the analysis and in the determination of the counties actual grant allocations for FY 2018/2019 in capacity building and investment. The data similarly will be used to establish a baseline for review of the tool and setting targets of the future performance measures.

### **The Annual Capacity and Performance Assessment (ACPA)**

The Ministry of Devolution and ASAL annually procure an independent Consultant firm to carry out the assessment of the counties on three sets of indicators:

1. Minimum Access Conditions;
2. Minimum Performance Conditions, and
3. Performance Measures.

The Performance Measures are drawn from the NCBF-Medium Term Interventions were further refined through an extensive design process involving many agencies and stakeholders within the counties. These measures were designed vis -a -vis other complementary measures namely; the Fiduciary Systems Assessment and the Environmental and Social Systems Assessment which addresses key gaps and capacity needs.

Although significant capacity building resources have been mobilized by government and external partners, it has proven quite difficult to measure the effectiveness of the inputs provided, as well as to make sure that capacity building resources are channeled to where they are most needed. Arising from these challenges, the KDSP introduced Annual Capacity and Performance Assessment (ACPA) methodology which combines self-assessment of the counties with an external assessment conducted by an independent firm.

The self-assessment helps counties to familiarize with capacity building interventions that address the unique gaps of each county. The external assessment is conducted annually to establish linkages of funding and performance. Similarly, it plays a number of complementary roles which include:

- a) Evaluating the impact of capacity building support provided by national government and development partners under the NCBF
- b) Informing the design of capacity building support to address county needs;
- c) Informing the introduction of a performance-based grant (the Capacity & Performance Grant, which was introduced from FY 2016/17) to fund county executed capacity building and
- d) To increase the incentives for counties to invest in high priority areas

### **Annual Capacity and Performance Assessment Process**

The ACPA process started in June 2016 when the participating counties conducted the Self-Assessment exercise. The process was guided by the National Government technical



team that inducted county government on the participation of the KDSP. It forms the basis of capacity building plans for FY 2016/17. The FY 2017/18 assessment was carried out by Prestige Management that started on November 5<sup>th</sup> to 14<sup>th</sup> December 2018. All 47 counties were assessed in accordance with the TOR, similar instruments were administered and all other agreed procedures followed.

- a) Therefore, the report is credible and recommended for use by the Government and the development partners in the determination of the counties that qualify for the capacity building and investment grants for the FY 2018/2019. In the event, a count is dissatisfied with the outcome a window of 14 days is granted to file an appeal.

### 3.0 Methodology & assessment team

The assignment was carried out in line with the terms of reference set out by the client and agreed during the inception reporting. To agree on the assignment methodology and approach, the consultants presented an inception report on 11<sup>th</sup> October 2018 to the client, which gave a clear pathway in the implementation of the project.

The Inception report elucidated the processes of the mobilization, literature review to study secondary data, primary data collection through field visit and its collation and presentation of the draft report to the client for review and acceptance. In the technical proposal, Prestige Management Solutions Limited presented this methodology to the Ministry of Devolution and ASAL, State Department of Devolution which was considered. These stages are as follows;

#### 3.1 Literature Review

The consultants reviewed several documents to appreciate the context under which the project was conceived and the level of achievement to date. The literature review provided adequate background for the consultants, as to the genesis of the Kenya Devolution Support Programme.

The consultants reviewed several documents authored by the World Bank, to establish the relevance of the project in support of their capacity to access performance grant. A number of these documents formed the built up to the formulation of the performance assessment tool.

The consultants reviewed the applicable laws as well as the World Bank Capacity Building framework, which formed the background literature and framework for the assessment tool. The consultants noted that various World Bank reports including its Capacity Building Results Framework would be instrumental in supporting the process of capacity building.

Briefly, the following contents within the ACPA manual: The Minimum Access Conditions, the Minimum Performance Conditions, and the Performance Measurements. Ministry Official stressed the need for consultants to document challenges witnessed during the field work which could affect the outcome of the assignment. It was observed that the consultants would need to keep a close working relationship with the Ministry of Devolution to quickly respond to emerging issues, on areas where interpretation needed further clarification.



### 3.2 Mobilization

The assessment commenced with a mobilization meeting between members of Prestige Management Solutions Ltd team and representatives from the Ministry of Devolution and ASAL. At this meeting, Prestige Management Solutions presented the methodology for consideration:-

- i) The methodology highlighted each stage of the assignment and the scope of the Annual County Performance Assessment, interpretation, and understanding of the Terms of reference, assessment objectives and also proposed other parameters that will enhance the objective of the study, outputs expected & Identification of gaps including existing data to measure the standards.
- ii) Collate background information and relevant material such as existing audit reports, laws and regulations, the operations manuals and relevant records that would ideally assist the consultant in attaining her objective.
- iii) Proposed and agreed on the schedule dates for the field works
- iv) Assessment of key implementation challenges and risks among others

### 3.3 Sensitization Workshop

Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The officials from the Ministry involved in the training were familiar with the tool having conducted similar inductions for Counties' staff. The sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.

The project Coordinator mobilized all the team leaders/assessors' consultants involved in the assignment. The team leaders took the assessors through the necessary documents including the capacity assessment tool. The assessors were also facilitated to access relevant documents to help them prepare for the assignment. As part of the preparation for the assignment, the assessors were exposed to County Governance and reporting requirements.

#### a) Entry Meeting on 5<sup>th</sup> November 2018

The Assessors held the Entry Meeting with the County Officials chaired by the Deputy County Secretary and attended by the KDSP focal person among others. The purpose of the meeting was to outline the objectives of the visit of the Assessors to the County, the duration of the assessment exercise, the program, the relevant officials to be interviewed and that the assessment was looking for results and the evidence to support those results. Further, assessors advised the County Management to support the exercise since its outcome would assist the County to strengthen their capacity to realize their overall objectives towards economic growth and greater service delivery.

#### b) Data Administration

The Assessors conducted the exercise in three (3) working days. They relied on evidence provided by the County Government Officials within the framework of the assessment tool that was developed by the Department of Devolution. The evidence was collected in the form of certified copies of original documents and photographs.





The scope of the assessment was to review the Minimum Access Conditions (MACs), Minimum Performance Conditions (MPCs) and the Performance Measures (PMs) guided by the ACPA Tool.

**c) Exit Meeting**

On the 3<sup>rd</sup> day, the assessors held the Exit Meeting with Turkana County government officials to officially close the assessment exercise, highlight key findings of the exercise and to sign the summary report with the focal persons of the implementing sectors. The assessors also provided an opportunity for the County Government officials to give feedback on their views and suggestions regarding the assessment. Minutes of the Exit meeting were signed by the Team Leader for the Assessors and Chair of the meeting, the Director of Procurement.

**Time plan**

Activity	5 <sup>th</sup> Nov 2018	6 <sup>th</sup> Nov 2018	7 <sup>th</sup> Nov 2018
Entry meeting			
Assessing the Minimum Access Conditions			
Assessing minimum Performance Conditions			
Assessing Performance Measures			
Exit Meeting			



#### 4.0 SUMMARY OF RESULTS

The summary of the results of the assessments is provided in tables 4.1, 4.2 and 4.3 below by MACs, MPCs, and PMs respectively.

##### 4.1 Minimum Access Conditions (MAC)

The summary of results for Minimum Access Conditions is shown in table 4.1 below;

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 a participation agreement	To ensure that there are 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.	<b>MET</b>	Participation agreement dated 21st October 2016 was availed to the assessment as evidenced by CGT/02/001
2. CB plan developed	Is needed to guide the 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 the format in the POM /Grant Manual (annex).	At the point of time for the ACPA for the current FY. The first year a trigger to be achieved prior to the start of FY.	<b>MET</b>	Capacity Building plan 2017/18 was developed according to guidelines in the POG/Grant Manual as evidenced by CGT/02/002
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.  MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu		<b>MET</b>	The County of Turkana had adhered to the investment menu of the grant as evidenced by the implementation report for level 1 grant for FY 2017/18  The county received Ksh 61.12million.  The county further utilized the





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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
					resources in the purchase of furniture, computer equipment & printers and training of staff as evidenced by CGT/02/005
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY.  MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		<b>MET</b>	10 OUT OF 17 PLANNED PROJECTS WERE DONE



## 4.2 Minimum Performance Conditions

The summary of results for Minimum Performance Conditions is as shown in table 4.2 below.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<b>Minimum Access Conditions complied with</b>					
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 the point of time for the ACPA	<b>MET</b>	The participation agreement was signed on 21st October 2016 The reviewed CB for 2017/18 was presented  The county has complied with MACs above as evidenced by CGT/02/001
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with a letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September</b> 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 statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 <sup>st</sup> October. The FS has to be in an auditable format.	3 months after the closure of the FY (30 <sup>th</sup> of September).  Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement.  If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	<b>MET</b>	The County prepared and submitted Consolidated Financial Statements to the OAG on 1st October 2017  Signatures availed: 1. Chief officer – Finance 2. CECm – Finance & Economic Planning We noted that the submission to the OAG's office was done on 1st October 2017,  and this they attributed to the electioneering that was going on at the time as evidenced by CGT/01/001



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
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 the Office of the Auditor General.</p> <p><b>Transitional arrangements:</b> Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues.</p> <p>The first year where the Minimum Performance Conditions are applied (i.e. 2<sup>nd</sup> AC&amp;PA starting in September 2016) the conditions are as follows:</p> <p>The audit report shows that the county has:</p> <ul style="list-style-type: none"> <li>• Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion);</li> </ul>	<p>Note. This will be the last trigger for release as the report is not yet thereupon a time for the ACPA.</p> <p><b>Transitional arrangements:</b> 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 the previous column.</p>	<b>NOT MET</b>	<p>The audit report for the Assembly of the County of Turkana has a disclaimer for 2016/17.</p> <p>The audit opinion for the financial statements of the County executive for FY 2016/17 is adverse. These are evidenced by CGT/01/002</p>



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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"> <li>No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud;</li> <li>Spending within budget and revised budget;</li> <li>Quarterly reports submitted in last FY to Cob;</li> <li>Books of accounts (cashbooks) posted with bank reconciliations up-to-date.</li> <li>Assets register for new assets in place</li> </ul>			
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	<p>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)).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.</p>	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for the current year are reviewed.	<b>MET</b>	The county availed the following documents: 1. CIDP (2013/2017) as evidenced by CGT/02/004 2. ADP (2017/2018) as evidenced by CGT/02/003 3. Budget ((2017/2018) as evidenced by CGT/01/003
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p>Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.</p> <p>MoV: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the</p>	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	<b>N/A</b>	The county did not qualify for level 2 grant, hence is not subject to this condition.



## Annual Capacity & Performance Assessment Report (ACPA)

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>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>			
<b>Procurement</b>					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>Updated 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 encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive,</p>	At the point of the ACPA (for current year)	<b>MET</b>	<p>Updated Consolidated procurement plan for the executive for the FY 2017/18 was provided. The plan was within the budget allocations for the year as evidenced by CGT/01/006</p> <p>The county assembly procurement plan was not provided.</p>



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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 whether it is revised when budget revisions are made.			
<b>Core Staffing in Place</b>					
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"> <li>• Procurement officer</li> <li>• Accountant</li> <li>• Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects</li> <li>• M&amp;E officer</li> </ul> <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 <b>acting</b> in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>	At the point of time for the ACPA.	<b>MET</b>	<p>The county had appointed core staff as followings:</p> <ol style="list-style-type: none"> <li>1. Mr. Michael Ate Logilae is the county's senior accountant general with a bachelor of commerce and business administration degree,</li> <li>2. Reuben Ebei - Director – Procurement and supply chain having qualified with Masters of Law in Public Procurement &amp; policy.</li> <li>3. Deputy Director – Environment Conservation Services Mr. Clement Nadio, with a Bachelor of Science in Environmental Health.</li> <li>4. The planning and M&amp;E units are integrated therefore one focal officer serves both units, appointed on 25<sup>th</sup> January 2016 as evidenced by CGT/02/007</li> </ol> <p>All the above officers held positions that they were qualified for,</p>



## Annual Capacity & Performance Assessment Report (ACPA)

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>Upon perusal of the various personnel files requested for the assessment, we noted that there were no Job Descriptions associated in the file. However, we noted that the county's HR department kept the job descriptions in a separate individual file.</p> <p>We further noted that the county had not prepared a county-wide organogram, but availed a departmental organogram for all the departments.</p>
<b>Environmental and Social Safeguards</b>					
<p><b>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement &amp; compliance monitoring, grievance redress mechanisms, documentation &amp; reporting) in place.</b></p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards</p>	<p>1. Counties endorse and ratify the environmental and social management system to <b>guide investments</b> (from the ACPA starting September 2016).</p> <p>2) All proposed investments <b>screened*</b> against a set of environmental and social criteria/checklist safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&amp;PA, Sept. 2016).</p> <p>3) Prepare relevant <b>RAP for all investments with any displacement. Project Reports for investments for submission to NEMA.</b> (From the 3<sup>rd</sup></p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</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 the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu</p>	<b>MET</b>	<p>1. The environmental officer for the county indicated that there was a County Environmental Control Bill. However, he was not able to provide the same for assessment.</p> <p>2. The county had conducted NEMA EAI reviews and submissions of the following projects:</p> <ul style="list-style-type: none"> <li>- Oropoi Hayshed</li> <li>- borehole in Ngakorikipi</li> <li>- borehole in Ngataparini</li> <li>- Looking livestock holding ground</li> </ul> <p>These are evidenced by CGT/05/001</p>





## Annual Capacity & Performance Assessment Report (ACPA)

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	process (free, prior and informed consultations – FPIC)	<p>AC&amp;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 the Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has a clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	(i.e. in the 3 <sup>rd</sup> AC&PA, see the previous column for details).		<p>3. No RAP reports were submitted to the assessment team because of there no displacements of people due to the project undertaken by the county.</p> <p>4. There was no evidence submitted of the creation, gazettement or appointment of a County Environment Committee.</p>
9. Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point</p>	At the point of time for the ACPA.	<b>MET</b>	<p>The county assembly of Turkana enacted the Turkana County Public Participation Act, 2015 in April, 2015 as evidenced by CGT/04/004</p> <p>a) The county has not created or established a complaints/grievance handling committee to deal with complaints to the county.</p>



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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>Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV:</u> Review county policy, availability of the focal office (recruitment files, salary payments, the job description for a focal point, and evidence for operations, etc. + members of the grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>b) Mr. Ekuwam Bernard Lennon was appointed on 31<sup>st</sup> October, 2017 as the focal person in the office of the County Secretary to deal with matters of complaints/grievance handling as evidenced by CGT/03/003</p> <p>c) We noted that the county had a basic complaints handling system including the customer care boxes and a complaint register as evidenced. However, there were no other elaborate channels for collecting &amp; offering feedback on complaints.</p> <p>d) The county predominantly relies on delivered complaints through the suggestion boxes as the main source of recording complaints.</p> <p>e) At the time of the assessment, the County of Turkana did not have an elaborate Operational Complaints Handling System.</p>



### 4.3 Performance Measures (PMs)

The summary of results for Performance Measures (PMs) is as shown in table 4.3 below

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
<b>KRA 1: Public Financial Management</b> <b>Max score: Maximum 30 points.</b>							
<b><i>Strengthened budget formulation, resource mobilization, and allocation</i></b>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is:  a) Program Based Budget format.  b) A budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015.  Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	<b>Maximum 2 points.</b>  2 milestones (a & b) met: 2 points  1 of the 2 milestones met: 1 point	1	a) PBB provided in the format required as per Doc Ref # CGT/01/003  b) Budget created in Excel and fed into Hyperion module
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved:  a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;  b) County Budget review and outlook paper –	PFM Act, art 128, 129, 131.  Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	<b>Max. 3 points</b>  If all 5 milestones (a-e) achieved: 3 points  If 3-4 items: 2 points  If 2 items: 1 point  If 1 or 0 items: 0 points.	2	The process for creating the budget for Turkana County reflected clear outputs and targets, with well-defined programmes and laid out financial objectives, following the set timelines as indicated in the submissions:  a. There is evidence of a budget circular and minutes of discussions



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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>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 15<sup>th</sup> October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28<sup>th</sup> Feb, County Treasury to submit to county assembly by 15<sup>th</sup> of March and county assembly to discuss within two weeks after the mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30<sup>th</sup> April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30<sup>th</sup> June latest.</p>				<p>led by Director of Economic planning with clear guidelines as detailed by the PFM Act. The budget circular to that effect was dated 8<sup>th</sup> August 2016 as evidenced by CGT/01/004</p> <p>b. C-BROP submitted for review to the assessment team contained a letter of submission CECM – Finance to the County assembly dated 15<sup>th</sup> December 2017 as evidenced by CGT/01/005</p> <p>c. The County Strategy Fiscal paper was prepared for the FY 2017/18. Submission letters from the CECm-Fin to the County Assembly dated 28<sup>th</sup> February 2018 was provided as evidenced by CGT/01/007</p> <p>d. PBB Budget estimates submitted on 10<sup>th</sup> April 2017 as</p>



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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
							evidenced by CGT/01/003 e. There were no supportive documents to ascertain that the budget was passed by the assembly before the deadline.
1.3		The credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the <b>original</b> budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p><b>Max. 4 points.</b></p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in the final account is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.</p> <p><u>b):</u> If the average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.</p>	0	<p>Approved budget (Budget 2017/18) is <b>Ksh12,150,678,594.00</b> Aggregate expenditure (Financial statements) 2017/18 is <b>ksh 7,699,783,079.70, which represents unutilized funds of Ksh 3,110,616,834.</b></p> <p>Expenditure outrun/underutilization is <b>28.77%</b></p> <p>Upon review of aggregate expenditure - The approved budget for the FY 2017/18 for the county was KES 12,150,678,594 and the aggregate expenditure for KES 10,810,399,913, which is a composition variance of 49.2%</p>



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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
<b>Revenue Enhancement</b>							
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.	<b>Max: 2 points.</b> Over 80% = 2 points Over 60% = 1 point	<b>0</b>	Automated revenue – <b>Kes for FY 2017/18 is Kshs45,246,240</b>  Own Source revenue for FY 2017/18 <b>Kes144,290,737</b>  Automated revenue as a % of total own-source revenue - <b>31.35%</b>  As evidenced by CGT/01/001 and CGT/01/003
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	<b>Max. 1 point.</b>  If the increase is more than 10 %: 1 point.	<b>1</b>	OSR for FY 2015/16: <b>Kes133,843,655</b> OSR for FY 2016/17: <b>Kes164,748,449</b> , which represents <b>40.6%</b> increase of OSR As evidenced by CGT/01/001
<b>Enhanced capacity of counties on execution (including procurement), accounting and reporting</b>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.	Review quarterly reports, date and receipts (from CoB).  Check against the PFM Act, Art. 166.  CFAR, Section 8.  Review website and copies of local media for evidence of publication of summary	<b>Max. 2 points.</b>  (a &b) Submitted on time and published: 2 points.  (a only): Submitted on time only: 1 point.	<b>0</b>	The assessment team noted that the financial statements were prepared according to CFAR standards as evidenced by CGT/01/001  However, the team was not provided with the submission & acknowledgment



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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
			b) Summary revenue, expenditure and progress report is published in the local media/web-page.	revenue and expenditure outturns.			documents for the quarterly reports to the OAG or assembly.  No evidence was presented to the assessors verifying the publication of the expenditure and progress report.
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, an 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 (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.	<b>Max. 1 point.</b>  Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	Financial Statements for FY 2017-18 were provided and were in conformity to the CFAR and PFMA as evidenced by CGT/01/001
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include:	Review monthly reports.	<b>Max. 2 points.</b>  If all milestones (1-3): 2 points	1	The monthly reporting documents availed are:





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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
			<ol style="list-style-type: none"> <li>1. Income and expenditure statements;</li> <li>2. Budget execution report,</li> <li>3. A financial statement including:               <ol style="list-style-type: none"> <li>a. Details of income and revenue</li> <li>b. Summary of expenditures</li> <li>c. Schedule of imprest and advances;</li> <li>d. Schedule of debtors and creditors;</li> <li>e. Bank reconciliations and post in general ledger.</li> </ol> </li> </ol>	See also the PFM Manual, p. 82 of which some of the measures are drawn from.	If 1 or 2: 1 point If none: 0 points.		<ol style="list-style-type: none"> <li>1. Income and expenditure monthly statements</li> <li>2. Budget execution reports</li> <li>3. A financial statement including:               <ol style="list-style-type: none"> <li>a. Details of income and revenue</li> <li>b. Summary of expenditures</li> <li>c. Schedule of imprest and advances;</li> <li>d. Bank Reconciliations</li> </ol> </li> </ol> <p>The assessment team noted that the schedule of imprest was not included in the financial statement as evidenced by CGT/01/001</p>
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.	Review assets register, and sample a few assets. PFM Act. Art 149. Checkup-dates.	<b>Max. 1 point.</b> Registers are up-to-date: 1 point.  Transitional arrangements: <u>First year</u> : Assets register need only to contain assets acquired by county governments since their establishment.  <u>Second year</u> onwards: register	<b>1</b>	<p>The assets register presented was developed in the year 2017 with the following information: asset code, type of asset, date of purchase, location, Costs, depreciation rate.</p> <p>The assessors sampled computers, furniture and fridges that were tagged. The county performs an independent physical inspection and</p>



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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
					must include all assets, including those inherited from Local Authorities and National Ministries		verification of assets annually. This is evidenced by CGT/01/010
<b>Audit</b>							
1.10.	<b>Internal audit</b>	Effective Internal audit function	An 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	<b>Max. 1 point.</b>  4 quarterly audit reports submitted in the previous FY: 1 point.	<b>0</b>	The County Government of Turkana had an Internal Audit function with 2 staff. However, there were no appointment letters availed for review.  Monthly and ad hoc Management reports were reviewed as per Doc Ref # CGT/01/008. The county did not provide quarterly reports.  The IA function conducts its operations in accordance with the PFM Act.
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	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.		<b>1</b>



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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
				issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.			External members drawn from the community)  No minutes or internal audit reports for FY 2017/18 since the committee started working in FY 2017/18
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure FY 2016/17	A review audit report from KENAO.  Total expenditure as per reports to CoB.	<b>Max. 2 points</b>  Value of queries <1% of total expenditures: 2 points  <5% of total expenditure: 1 point	0	The value of audit queries for 2015/2016 =2,326,421,448 Total Expenditure for FY 2016/17= 10,238,157,312  This represents 2,326,421,448/ 10,238,157,312*100%=2 <b>2.723%</b>
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.	<b>Max. 1 point.</b> 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.	0	The value of audit queries for 2015/2016 =2,326,421,448 The value of audit queries for 201/20167 =6,276,385,565.30 HENCE THERE WAS AN INCREASE IN VALUE OF AUDIT QUERIES
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period	Minutes from meetings, review of previous audit reports.	<b>Max. 1 point.</b> Tabling of the audit report and evidence of follow-up: 1 point.	0	The audit officer indicated that there was a legislative review of the internal audits but could not provide



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			and evidence that audit queries are addressed				documentation to support this. These documents are held by the county assembly.
<b>Procurement</b>							
1.15	<b>Improved procurement procedures</b>	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 utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this</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 space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p><b>Max. 6 points.</b></p> <p>a) IFMIS Steps:            &lt;15steps=0 points;            15-23=1 point;            24-25=<b>2 points</b></p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds):  <b>1 point</b></p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements:  <b>1 point.</b></p> <p>d) Storage space and single complete files for sample of</p>	<b>4</b>	<p>a) The County follows the 16 IFMIS e-procurement steps.</p> <p>b) No evidence to show submission of procurement reports to PPRA.</p> <p>c) Thresholds matrixes are observed of the procurement of goods and services according to the procurement and disposal act 2006Act. The threshold amounts vary according to the budgeted amounts of goods, works and services in the respective class C</p>



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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
			secure storage space (1 point) 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)		procurements: <b>1 point</b>  e) Evaluation reports: <b>1 point</b>		category. Support  - Governor's residence - Governor's office - Lodwar livestock Market - Perimeter wall & Security Office. - A1 junction to Ekales Centre  These are evidenced by CGT/02/007 d) Bulk storage Cabinets for single files do exist in the Procurement offices. Tender documents are kept separately from other documents.  e) Evaluation reports are filed and in place for several files of large projects reviewed.
<b>Key Result Area 2: Planning and M&amp;E</b> <b>Max score: (tentative 20 points)</b>							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established.  b) There are designated planning and M&E officer and each line ministry has	Review staffing structure and organogram.  The clearly identifiable budget for planning and M&E functions in the budget.	<b>Maximum 3 points</b>  The scoring is one point per measure Nos. a-c complied with.	<b>3</b>	a. A combined Planning and M&E the unit is formed in the organization structure for Finance and Economic Planning  b. There



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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>a focal point for planning and one for M&amp;E</p> <p>c) Budget is dedicated to both planning and M&amp;E.</p>				<p>are officers (Economists, Statisticians and M&amp;E background) in the department who are assigned to coordinate Planning and M&amp;E activities in other departments, sub-counties, and wards.</p> <p>Appointment letter of Deputy Director Planning provided for review M&amp;E Officer, Victor Lekaram is designated and has taken up responsibilities as per appointment letter dated Doc Ref #CGT/02/006</p> <p>c) The budget of Kshs available for M &amp;E in FY 2017/18</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	<b>Maximum: 1 point</b> Compliance: 1 point.	<b>1</b>	The County has inaugurated an M&E Committee with the minutes of participation provided as evidenced by CGT/02/008
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</p>	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA).	<b>Maximum: 3 points</b> 1 point for compliance with each of the issues: a, b and c.	<b>3</b>	(a) CIDP 2013- 2017 was presented and reviewed by the assessment team. It is verified that CIDP



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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>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>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>			<p>adheres to guidelines and structure as is required by relevant provisions of County Government Act 2012, Art. 108 and 113</p> <p>b) CIDP has clear goals and objectives also stated at sector level and links to other plans</p> <p>c) Annual financing requirements 2017/18 (BUDGET 2017/18) is 10,810,399,913 Total county revenue 2016/17 is Ksh 11,689,212,297 (County budget review and outlook)</p> <p>Annual financial requirement as a proportion of total revenue = <b>92.48%</b></p>
2.4		ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted if they are silent	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p><b>Maximum: 4 points</b></p> <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</p>	<b>4</b>	<p>a) ADP was submitted on 19/10/2016 to the County assembly.</p> <p>b) All issues according to the PFM Act 126 A-H are observed in the development of the</p>





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			on it then it is assumed to be passed). b) ADP contains issues mentioned in the PFM Act 126,1, number A-H		3-4 issues: 1 point, see Annex.		ADP
2.5		The linkage between CIDP, ADP, and Budget	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)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.  The costing of the ADP is within +/- 10% of the final budget allocation.  Sample 10 projects and check that they are consistent between the two documents.	<b>Maximum: 2 points</b> Linkages and within the ceiling: 2 points.	<b>0</b>	The budgets are consistent with the ADP and CIDP and there is evidence of the linkage between CIDP, ADP, and Budget for example, the governor's residence had an initial allocation of KES 50M in the ADP and the actual budget allocation reduced to KES 45M.  - Governor's office - Lodwar livestock Market - Perimeter wall & Security Office. - A1 junction to Ekales Centre  The county did not provide a comprehensive schedule of projects for review.
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced;	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.	<b>Maximum: 5 points.</b>	<b>4</b>	a) The County produced and presented a C-APR to the assessment team. Doc ref # CGT/02/009



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			<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>(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 to the County Integrated M&amp;E System Guidelines.</p>	Verify that the indicators have been sent to the CoG	<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 performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p> <p>(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>		<p>b) There was no evidence presented to indicate when it was prepared and submitted.</p> <p>c) C-APR has clear performance against CIDP performance indicators and targets and with result matrix for results and implementation</p>
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review the completed project and evaluations (sample 5 large projects).	<p><b>Maximum: 1 point.</b></p> <p>Evaluation is done: 1 point.</p>	1	<p>Evaluation report on the following projects:</p> <ol style="list-style-type: none"> <li>1. Napuu irrigation scheme,</li> <li>2. ekales road,</li> <li>3. Lodwar goat market,</li> <li>4. The security wall</li> <li>5. The Bashara centre was provided. Doc Ref # CGT/02/010</li> </ol>



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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
2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-APR informing ADP and budget	<b>Maximum: 1 point.</b> Compliance: 1 point.	<b>1</b>	There is evidence such as construction of office block which has been On-going for 2 years, roads construction and upgrading that the ADP and budget are informed by the C-APR
<b>Key Result Area 3: Human Resource Management</b> <b>Max score: 12 points.</b>							
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 should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).	<b>Maximum 3 points:</b>  First AC&PA: a = 2 points, b = 1 point c= NA.  Future AC&PAs: a=1 point, b = 1 point, c = 1 point	<b>2</b>	(a) Staffing plans dated 9 <sup>th</sup> February 2018 as per doc Ref # CGT/03/001  (b) The county CB planned informed the staffing needs of the county. The staffing needs were initially developed by the Transition Authority and further developed with the assistance of the SRC.  (c) The annual targets in the staffing plan were not met because of financial constraints
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future	Job descriptions  Skills and competency frameworks.  Appointment, recruitment and promotion records	<b>Maximum score: 4 points</b>  All a, b and c: 4 points.	<b>4</b>	(a) All heads of units' qualification met except deputy director administration and



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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>AC&amp;PAs all staff (sample check)</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&amp;PA 1: Chief officers/heads of departments; 2nd AC&amp;PA: all heads of units; future AC&amp;PAs all staff (sample check)</p> <p>c) Accurate recruitment, appointment and promotion records available</p>		<p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>		<p>participation (staff file submitted) Doc Ref # CGT/03/002</p> <p>(b) Skill and competency framework (schemes of service availed). Doc Ref # CGT/03/004</p> <p>(c) An accurate record of appointment and promotion (staff file for chief officer economic planning) Doc Ref # CGT/03/005</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period</p>	<p><b>Maximum score: 5 points.<sup>1</sup></b></p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level below</p>	<b>3</b>	<p>a) Staff appraisal and performance management Process developed. Doc ref # CGT/03/006</p> <p>b) County has developed Performance Contracts for CEC members &amp; COs, COs, and heads of departments. Doc Ref CGT/03/007</p> <p>c) No evidence of service re-engineering evidence provided.</p> <p>d) No RRI undertaken.</p>

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



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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
					Chief Officers: 1 point  c) Service delivery processes re-engineered in counties: 1 point  d) Rapid Results Initiatives-RRIs launched/upscaled: 1 point		
<b>Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i></b> <b>Max score: 18 points</b>							
4.1	Counties establish functional Civic Education Units	CEU established	Civic Education Units established and functioning:  (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.	County Act, Art 99-100.	<b>Maximum 3 points.</b> CEU fully 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.	<b>3</b>	a) CE unit is established with 1 dedicated officer in place. Recruitment of more officers is on-going. b) Appointment letters for Deputy director in charge of civic education, Simon Lokuria presented as per doc Ref # c) Budget under the Governor's office of Ksh 9.97million. d) Annual work plan dated 1 <sup>st</sup> July 2018 and civic education curriculum (13 weeks' program) Doc Ref # CGT/04/003



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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
							e) Tool available for CE includes Citizen handbook. Doc Ref # CGT/04/005
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 the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	<b>Maximum 2 points.</b> Roll out of minimum 5 civic education activities: 2 points.	<b>2</b>	Some of the CE activities are listed below: (a)sensitization in Katilia ward on 5 <sup>th</sup> March 2018 (b) Report on sensitization of bodaboda operators in Elelea 12 <sup>th</sup> March 2018 (c) Report on security sensitization in Kaakalel and Katilia on 19 <sup>th</sup> March 2018 (d)Report on sensitization on rain harvest in Naukotlem on 27 <sup>th</sup> March 2018 (e) Report on sensitization of drivers on security in Kapedo These are evidenced by CGT/04/005
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In	County Act, Art. 96. Review approved (final) policy/procedure documents describing access to information	<b>Maximum 2 points.</b> a) Compliance: 1 point. b) Compliance: 1 point.	<b>1</b>	(a) The county has a system of access to information, such as public notices. Annual work plan for public participation provided as



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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>advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and the officer is operational.</p>	<p>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 the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>			<p>shared document ref # CGT/04/006</p> <p>(b) Officer in charge of public participation activities, Simon Lokuria was appointed. Appointment letter for deputy director administration and public participation Doc ref # CGT/03/002</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in the 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 MoDA.</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>The link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports/minutes of meetings where</p>	<p><b>Maximum 3 points.</b></p> <p>All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.</p>	1	<p>a) The county passed the Turkana Public Participation Act, 2015. Ref #. CGT/04/007 However, no evidence was provided of participatory planning and budget forums.</p> <p>c) Workshop in Gigiri on final CIDP review 20<sup>th</sup> March 2017 BUT NOT MANDATORY. Ref # CGT/04/008</p> <p>c) No evidence of representation as per requirements of PFMA</p> <p>d) Structured forums evidence from Report for</p>





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			<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>	feedback provided to citizens			<p>County Dialogue Forum Evidence of Pokot raids report by National police reserve in Kodochin on 4<sup>th</sup> March 2018. Ref Doc # CGT/04/009</p> <p>e) No feedback to citizens</p>
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 a feedback mechanism in place.	<p><b>Maximum points: 1</b></p> <p>Compliance: 1 point.</p>	<b>0</b>	There is no documentary evidence provided to verify citizen engagement meetings on C-APR, or inputs are noted and adhered with or whether there is a feed-back mechanism in place this.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <p>i) County Budget Review and Outlook Paper</p> <p>ii) Fiscal Strategy Paper</p> <p>iii) Financial statements or annual budget execution report</p> <p>iv) Audit reports of financial statements</p> <p>v) Quarterly budget progress reports or</p>	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page.</p> <p>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</p>	<p><b>Maximum points: 5 points</b></p> <p>9 issues: 5 points</p> <p>7-8 issues: 4 points</p> <p>5-6 issues: 3 points</p> <p>3-4 issues: 2 points</p> <p>1-2 issues: 1 point</p> <p>0 issues: 0 points.</p>	<b>2</b>	<p>The following documents where on the website:</p> <ul style="list-style-type: none"> <li>• CIDP,</li> <li>• ADP,</li> <li>• Budget Estimate &amp;Supplementary Budgets,</li> </ul> <p>Documents not uploaded included: CBROP, Financial Statements, audit reports, quarterly</p>



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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
			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				budget reports, C-APR, CFSP, procurement plans, ACPA& Citizens Budget.
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed.	County Act, Art. 23.  Review gazetted bills and Acts, etc. Review the county website.	<b>Maximum 2 points</b>  Compliance: 2 points.	<b>2</b>	The county introduced and published a number of bills from the county, including acts passed by the assembly.
<b>Result Area 5. Investment implementation &amp; social and environmental performance</b> <b>Max score: 20 points.</b>							
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects	Sample min 10 larger projects from minimum 3 departments/sectors.	<b>Maximum 4 points (6 points in the first two AC&amp;PAs).<sup>2</sup></b>	<b>1</b>	The following projects were either completed or under way in the Financial year under review:

<sup>2</sup>As 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



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			<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 are made and weighted according to the size.</i></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&amp;E reports etc.</p>	<p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&amp;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 projects: 0 points 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&amp;PA).</p>		<ol style="list-style-type: none"> <li>1. Governors resident <b>100%</b></li> <li>2. Turkana relief program <b>100%</b></li> <li>3. Acquisition of billboards <b>60%</b></li> <li>4. Health products <b>93%</b></li> <li>5. Road maintenance (RMLF) <b>5%</b></li> <li>6. Nakiriesa drift <b>0%</b></li> <li>7. Land ploughing <b>10%</b></li> <li>8. Livestock enterprise <b>1.50%</b></li> <li>9. Ekales center exhibition hall <b>10%</b></li> <li>10. General administration <b>40%</b></li> </ol> <p>Implementation 40.9% Register of completed projects in M &amp; E Reports <b>The</b> county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects.</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within <b>budget</b> estimates (i.e. +/- 10 % of estimates).	<p>A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&amp;E reports. Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>	<p><b>Maximum 4 points. (5 points in the first two AC&amp;PAs).</b></p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&amp;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>	<b>0</b>	The county did not submit evidence of projects implemented against cost for review.
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was <b>minimum 5 % of the total capital budgeted evidence in selected larger projects</b> (projects which have been completed 2-3 years ago)	Review budget and quarterly budget execution reports as well as financial statements.	<b>Maximum 3 points (4 points in the first two AC&amp;PAs).</b>	<b>4</b>	(a) Governance budget Ksh356,235,927 maintenance Ksh 21,450,000 (6%)



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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
			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 actually been provided for maintenance of these investments.	The maintenance budget is more than 5 % of the 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.		(b) Finance budget Ksh 435,820,646 maintenance 60,073, 482(13.7%)  (c) Water budget 610,000,000 maintenance 290,400,000 (48%)  (d) Health budget 1,111,631,215, Maintenance 196,370,000(17%)  (e) Trade maintenance cost ksh 45,211,539 budget ksh 403, 811, 539(11%)  <b>Average 19.14%</b>  The maintenance budget is allocated as per department and not project specific.
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social <b>Audits/reports</b> for <b>EIA /EMP</b> related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs)	<b>0</b>	<b>No Annual environmental Report for all projects</b>



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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
					All 100 % of sample done in accordance with the framework for all projects: 2 points (3 points in the first two AC&PAs)  80-99 % of projects: 1 point		
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant <b>safeguards instruments Prepared:</b> Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works <b>in the case where screening has indicated that this is required.</b> All building & civil works investments <b>contracts</b> contain <b>ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.	Sample 5-10 projects	All 100 % of sample done in accordance with the framework for all projects: 2 points  80-99 % of projects: 1 point	<b>0</b>	Of the projects reviewed by the assessment team, the following had EIA reports: (a) Ekales road (b) Lodwar livestock sale yard (c) Napuu irrigation scheme  These did not have EIA reports: (a) County Perimeter fence (b) Multipurpose resource center



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
5.6	Value for the Money (from the 3 <sup>rd</sup> 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 <b>3<sup>rd</sup> AC&amp;PA only.</b> A sample of a minimum of 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3<sup>rd</sup> AC&amp;PA.</p> <p><b>Note</b> that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p><b>Maximum 5 points.</b></p> <p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>	<p>In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced from the 3<sup>rd</sup> AC&amp;PA</p>	N/A
					<b>Total Maximum Score: 100 points.</b>	<b>54</b>	





## Summary Of Capacity Building Requirements

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

- No evidence to show the passage of the budget by County Assembly;
- Levels of automation in the collection of own resource revenue is low;
- Records to show submission of quarterly reports to COB were not provided;
- Income and expenditure statements were not provided;
- Audit Report for 2016/17 was not provided;
- No evidence to show audit queries are discussed in County Assembly;
- No evidence to show that procurement reports are submitted to the PPRA.

### b) Human Resources

- Due to financial constraints, the County could not meet annual targets in the staffing plan;
- There was no evidence to show that the County had re-engineered its processes and procedures to improve service delivery;
- No evidence was provided to show the implementation of RRI.

### c) Planning, Monitoring, and Evaluation

- The C-APR presented to the assessors did show that it was prepared and submitted by September 1.

### d) Civic Education & Participation

- Only one official is in charge of civic education;
- No civic education unit;
- Civic operation activities are funded from the Governor's budget;
- No evidence to show there is an Annual Work Plan;
- No system in place to provide citizens' access to information;
- No evidence to show the following documents are uploaded to County website; C-BROP, Financial statements-APR, CFCP, Procurement plans, ACPA results, and Annual Budget.

### e) Investments and Social Environment Performance

- Low projects completion rate. For the sampled projects completion rate was at 40.9%;
- Sampled projects did not have EIA reports;



- There was no evidence to show that the Annual Environmental Audit had been carried out.

### 5.0 Challenges In The Assessment

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

- Due to a prior engagement, top County management was not available to support and provide their input into the assessment process;
- It was apparent that the assessment tool had not reached the relevant officials at the commencement of the exercise;
- Since the County offices are not located in the same area, coordination and retrieval of evidence was slow;
- Security concerns and distance from the County headquarters had to be taken into account in the selection of the projects to be visited limiting the choice of projects by sectors and size;
- Time allocated to the exercise may have affected the level of detail the assessors would wish to have had for an objective evaluation.

### 5.1 Specific and General Comments To Individual Aspects Of The Assessment Process

Issues raised and respective recommendations made by the individual aspect of assessment, i.e. MACs, MPCs, and PMs are provided in the following sections 5.1 to 5.4.

### 5.2 MAC's

The following observations were made:

- The participation agreement and revised capacity building plan signed by the Governor and County Secretary & NCBF Focal Person were availed;
- The provision of a seal in the agreement was not followed through. Instead, the agreement was only authenticated with a stamp.

### 5.3 MPC's Issues

The following observations were made:

- Turkana County submitted financial statements on 1<sup>st</sup> October, a whole month ahead of the stipulated date of 31<sup>st</sup> October for consolidated financial statement citing electioneering;
- Turkana County did not submit the 2016/17 Audit Report;
- There was no evidence of a revised procurement plan following the revision of the budget;
- There was no evidence of job description in each officer's file instead they held in the HR's office;



- Despite the County enacting a Turkana Public Participation Act in 2015, there was no evidence that the County has established a complaints/ grievance handling committee;
- There was no evidence that a system for handling complaints exists.

#### 5.4 PMs

##### **KRA 1: Public Finance Management**

The following observations were made:

- The absence of a strong representation of the County Assembly during the assessment in areas of procurement and review of Audit queries is a manifestation of weak linkage between the two arms of Government.

##### **KRA 2: Planning and Monitoring & Evaluation**

The following was observed:

- The C-APR presented to the assessors did show that it was prepared and submitted by September 1.

##### **KRA 3: Human Resource**

The following was observed:

- Due to financial constraints, the County could not meet annual targets set out in staffing the plan.

##### **KRA 4: Civic Educations and Participation**

The following observations were made:

- Civic Education activities are funded from the Governor's budget
- No evidence to show there is an Annual Work Plan;
- No system in place to provide citizens' access to information;
- No evidence to show the following documents are uploaded in County website; C-BROP, Financial statements-APR, CFCP, Procurement plans, ACPA results, and Annual Budget.

##### **KRA 5 Investments and Social Environment Performance**

The following observations were made:

- No Citizens awareness on EMCA Act 2012;
- Lack of Projects completion register;
- Low projects completion rate. For the sampled projects completion rate was at 40.9%;
- Sampled projects did not have EIA reports;



- There was no evidence to show that the Annual Environmental Audit had been carried out;

## 6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

The Table below presents assessed 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"><li>• The IFMIS system is not fully applied within the County.</li><li>• The timelines for submissions of financial documents were not adhered to.</li><li>• No evidence of legislative review of financial documents including Audit reports</li><li>• Preparation of verifiable quarterly reports was not done.</li></ul>
KRA 2	Planning &M&E	<ul style="list-style-type: none"><li>• No verifiable evidence of the M&amp;E committee meetings was presented.</li><li>• Document submission requirements were not adhered to as evidence provided did not have dates &amp;the requisite signatures.</li></ul>
KRA 3	Human Resource Management	<ul style="list-style-type: none"><li>• Annual targets in the Staffing Plan were not due to financial constraints</li></ul>
KRA 4	Civic Education	<ul style="list-style-type: none"><li>• Civic Education Unit not established</li><li>• Shared resources with the Governor's Office denies the office ability to plan and execute activities</li></ul>
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"><li>• Low projects completion rate. Sampled projects completion rate was at 40.9%</li><li>• Sampled projects did not have EIA reports</li><li>• There was no evidence to show that the Annual Environmental Audit had been carried out</li></ul>



## 7.0 TURKANA COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

S/NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	Mr. Kevin Ojiambo	Senior Revenue Officer	
2	Mr. Locheria Chris	Deputy Director Human Resource Management	
3.	Mr. Nadio Clement	Deputy Director Environment	
4.	Mr. Felix Kiptuli	Senior Internal Auditor	
5.	Mr. Jacob Mutua	Senior Environment Officer	
6.	Mr. Reuben Ebei	Director of Supply Chain Management	
7.	Mr. Simon Lokutan	Deputy Director Civic Education and Public Participation	
8.	Mr. Victor Lekaram	Deputy Director of Economic planning (KDSP Focal Person)	



8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE COUNTY SECRETARY’S BOARDROOM ON 5TH NOVEMBER 2018 FROM 9:50 AM – 10:21 AM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Loyelei Robert	Deputy County Secretary
2. Mr. Kevin Ojiambo	Senior Revenue Officer
3. Mr. Locheria Chris	Deputy Director of Human Resource Management
4. Mr. Nadio Clement	Deputy Director Environment
5. Mr. Felix Kiptuli	Senior Internal Auditor
6. Mr. Jacob Mutua	Senior Environment Officer
7. Mr. Reuben Ebei	Director Supply Chain Management
8. Mr. Simon Lokutan	Deputy Director of Civic Education and Public Participation
9. Mr. Victor Lekaram	Deputy Director of Economic planning (KDSP Focal Person)

PMS TEAM

NAME	DESIGNATION
1. Mr. Wanyoike Karu	Team Leader
2. Mr. Jamal Farhan	Assessor
3. Ms. Lydia Pkarembe	Assessor

MIN: 1/05/11/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the Deputy County Secretary at 9:50 AM, followed by a brief introduction of members present and their respective designations. He also pointed out that the county is committed to the process and instructed each department to offer the PMS team full support.

MIN: 2/05/11/2018: OPENING REMARKS

The focal person, Mr. Victor Lekaram took the opportunity to welcome the PMS team. He offered alternative working space for the PMS team.

MIN: 3/05/11/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

From PMS team, the Team Leader Mr. Wanyoike Karu thanked the Turkana County Government for their exceptional hospitality. He further explained the purpose of the teams’ visit and the duration of their visit. The team leader then laid down the program schedule for the coming three days.



MIN: 4/05/11/2018: AOB

MIN: 5/05/11/2018: Conclusion and Adjournment

There being no other issue, the meeting was adjourned at 10:21 AM after which the PMS team left to start the assessment exercise.

Minutes Prepared by:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

1) Name: Ms. Lydia Pkaremba  
Secretary  
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

1) Name: Mr. Wanyoike Karu  
Team Leader  
Prestige Management Solutions Ltd.

1. Signature: \_\_\_\_\_ Date: \_\_\_\_\_

2) Name: \_\_\_\_\_  
Designation: \_\_\_\_\_  
County Government of: \_\_\_\_\_





8.2 APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF EXIT MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT OF TURKANA COUNTY HELD AT THE DIRECTOR – PROCUREMENT’S OFFICE ON 7TH NOVEMBER 2018 FROM...TO...

PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Reuben Ebei	Director - Procurement
2. Victor Lekaram	Environment
3. Jacob Mutua	Environment
4. Felix Kiptuli	Internal Audit
5. Clement Nadi	Director - Environment
6. Chris Locheria	Deputy Director – Human Resource
7. Esther Lokai	Accountant General
8. Bernard Lennon	Principal Administration office of the County Secretary
9. John Korikel	Director – Revenue

PRESTIGE MANAGEMENT SOLUTIONS TEAM

NAME	DESIGNATION
1. Mr. Wanyoike Karu	Team Leader
2. Mr. Jamal Farahan	Assessor
3. Ms. Lydia Pkarembe	Assessor

AGENDA

1. Statement from the chair (Governor/Governor’s Representative).
2. Statement from the team leader (Prestige Management Solutions)
3. Presentation of assessment findings.
4. AOB

MIN: 1/07/11/2018: STATEMENT FROM THE CHAIR

The meeting was opened with a vote of thanks from the chair, The governor of the county was out of the country on official duty while the deputy governor was indisposed. Moreover, He noted with appreciation the presence of the KDSP assessment team albeit the short period allocated for the exercise and the scope of the task. He further noted with appreciation the effort made by the county teams in facilitating the exercise and their diligence in providing the assessment teams with the necessary materials.

MIN 2/07/11/2018 STATEMENT - TEAM LEADER (PRESTIGE MANAGEMENT SOLUTIONS)

Thanked the teams for their support; for asking to get reports and their cooperation to the best of their ability. We have noted gaps existing in various implementing departments and we’ll shortly mention that.



It was reiterated that this assessment exercise was not an audit of the county's financial prudence but rather a review of adherence of processes in the guidelines. However, it was stated that the submission of evidence after the exit meeting was not permitted and as such, any submissions would neither be accepted nor influence the outcome of the assessment.

We have received most of the documents required and those that are yet to be delivered, though they may not be submitted.

### **MIN 3/07/11/2018: PRESENTATION OF ASSESSMENT FINDINGS**

#### **MIN: 3(a)/07/11/2018: Minimum Access Conditions**

With regard to the MACs, Turkana County has met the conditions stipulated in the Capacity and Performance Framework. These include the participation agreement signed by the County Governor. On signing these agreements, the county accepts to receive capacity and performance grants through the National Treasury and by applying best practices, adhere to basic guidelines stipulated as conditions to the grant.

#### **MIN: 3(b)/05/11/2018: Minimum Performance Conditions (MPC)**

With regard to Minimum Performance Conditions, the exercise endeavored to establish the following:

##### **1. Capacity Building Plan.**

The existence and use of the CB plan in the appropriate formats to guide the development of capacity within the county and the utilization of funds towards this end.

##### **2. Financial Management.**

Financial propriety in any institution is important and more so, a county government. This MPC reviews the presence of essential financial documents as defined in the PFM act and their transmission to relevant institutions in a timely manner.

Therefore, the existence of a functional Audit unit that reviews and advises on matters regarding financial appropriation was established and we noted that it began performing its role. However, we further noted that the audit report from the office of Auditor General carried an adverse opinion for the FY 2016/17.

##### **3. Planning**

The planning MPC is set to review the guiding principles of capacity development. Each county is required to prepare in timely manner documents like the ADP, CIDP and applicable budgets for their implementation. These documents are to be shared and applied to the development of select CB projects and guide the utilization of resources.

There were no significant challenges with regards to the availability of substantive planning documents. In Addition, we noted that the County had a functional website during the FY under review and as a result, the documents were available to the public. However, there were challenges in accessing documents that had proper transmission and receipting information like stamps from the receipting office.



#### 4. Investment Menu

With respect to utilization of funds received within the grant framework, the County has maintained utilization of funds within the guidelines of the investment menu as evidenced in the annual/quarterly performance reports, financial statements and budget execution reports.

#### 5. Procurement

Proper, structured and verifiable procurement procedures are required for the successful implementation of county objectives. With that regard, we noted that the systems within the procurement department were accessible for assessment and are developed and used in an appropriate manner.

We, however, noted that the 25 step procurement process within the IFMIS is not being followed and that a section of the department is still using the manual system. Nevertheless, good record keeping has allowed for ease of assessment.

#### 6. Staffing

The county has designed and applied a county wide staffing plan based on skills gaps self-assessment. Furthermore, we noted that all the key areas and their departments are staffed with qualified personnel and departments have the necessary heads and officers. We also noted that the county is in consultation with the Kenya School of Government to support them in areas of skills gaps and how they can be filled.

#### 7. Environmental & Social Safeguards

The county has maintained a comprehensive listing of some of the counties projects that have met and adhered to the social and environmental standards of good practice. However, we noted that although many of the parameters were met, some projects did not have EAI and screening had not been done. Furthermore, we were not presented with any Resettlement Action Plan (RAP) for county projects.

#### 8. Citizens Complaint System

The county has a designated focal person for handling complaints and a register of the compliant book. However, they did not have minutes of meetings of which complaints have been handled and reports/communication to management of complaints handled and evidence of a feedback mechanism.

We noted further that indeed, there was a designated focal person for the department and that his role was well described. Even though there are numerous suggestion boxes around the county head

#### **MIN: 3(c)/07/11/2018: KEY RESULT AREAS**

##### **KRA 1: Public Finance Management**

We infer the following from our assessment:

1. The IFMIS system is not fully applied and the county needs to prioritize this. Data is tabulated in excel forms and thereafter copied to the IFMIS system;



2. The timelines in submissions of financial documents were not adhered to; for instance, the circular to the Assembly was not dated and therefore, we couldn't verify the accurate submission dates;
3. There is a lack of correspondence follow through as most of the documents submitted did not have submission dates or acknowledgment of receipts on record;
4. The internal audit committee was formed late in the FY and therefore, no matters were discussed and resolved by the committee;
5. The County offices asset register were in place. However, not all items were adequately tagged;
6. There is no evidence of legislative scrutiny of the county financial management process;
7. The annual procurement report for FY 17/18 has not been submitted to the PPRA.

### **KRA 2: Planning and Monitoring & Evaluation**

The following was observed:

1. There was no verifiable evidence of the County M&E Committee. Documents presented were neither dated nor signed/stamped.

### **KRA 3: Human Resource**

1. There is no County Annual Progress Report (C-APRS)...CAPACITY;
2. The county has not managed to meet its skills capacity because of budgetary constraints;
3. No service re-engineering reports were availed for assessment.

### **KRA 4: Civic Educations and Participation**

1. The formation of CE units is incomplete. The recruitment is ongoing through this was not verifiable;
2. No plans for the participatory and budget forums were provided through the FY;
3. No evidence of representation as per the requirements of PFMA;
4. No citizen feedback on findings from proposal handling or C-APR implementation reports;
5. We couldn't verify the timely publication of documents to the county website due to the absence of an ICT officer.

### **KRA 5 Investments and Social Environment Performance**

1. The county did not provide an Annual Environmental and Social Audits/reports for EIA /EMP;
2. Of the projects sampled, county perimeter fence and multipurpose resource center, had no evidence of EIA reports. However, the environmental officers indicate that the reports are available but they did not submit them;
3. A sample of the large projects reveals an implementation average rate of 40.9%. This translated to slow implementation of some projects which are key and are included in the annual planning documents.



**MIN: 4/07/11/2018: AOB**

At the close of this meeting, the team leader for the assessment team took this opportunity to the floor for any further feedback from the county team.

The county team indicated that:

1. The time allocated for the collection of evidence and site visits was too short;
2. That the documents under investigation were available but they were not given the opportunity to provide evidence;
3. Some of the projects could not have qualified for the EIA reports because they were completed recently and have not even been commissioned. They gave an example of the upgrading to Bituminous of the Ekalas road which was completed two weeks ago;
4. With regard to the e-procurement process, the county is on the way to full realization of the process and therefore, they are advancing well towards full realization;
5. Reporting naming has caused a conflict where the county prepares a report named differently in the tool. They gave the example of environment report called state of environment projects report which the tool refers to as a different name. Also, they mentioned that the C-APR which they referred to as the Annual Performance Report rather than the Annual Progress Report.

It was noted that the County secretary was away because of a medical condition and he indicated that he could be represented in the meeting.

The County team was taken through the MACs and MPCs for signing as verifiable data by the assessment team.

**MIN: 5/07/11/2018: CONCLUSION AND ADJOURNMENT**

There being no other issues, the meeting was adjourned by the chair at.....pm

**Minutes Prepared by:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

1. **Name:** Jamal Farahan  
**Secretary/Assessor**  
**Prestige Management Solutions Ltd.**

**Minutes confirmed by:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

1. **Name:** Wanyoike Karu  
**Team Leader**  
**Prestige Management Solutions Ltd.**

2. **Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Name:** PETER ERIPETE  
**Designation:** County Secretary  
**County Government of Turkana**

**For Contact Information:  
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NAIROBI.**