

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS

OF

BARINGO COUNTY EXECUTIVE

**FOR THE PERIOD
1 JULY 2013 TO 30 JUNE 2014**

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REPORT OF AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BARINGO COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

EXECUTIVE SUMMARY

Introduction

The Auditor-General has the mandate to audit and report on the accounts of the National and County Governments under Article 229 of the Constitution and the Public Audit Act, 2003. Further the Constitution and Section 107 of Public Finance Management Act, 2012 requires the County Treasury to adhere to the principles of public finance.

Audit Objectives

The objectives of the audit was to ensure existence of internal controls for proper accountability of public resources, confirm that procurement of goods, works and services is done in accordance with the Public Procurement and Disposal Act, 2005 and related regulations, and that public funds have been utilized effectively and in accordance with the law.

Terms of Reference

The terms of reference set for the audit include verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls and performance
- Annual operational / Activity plans
- Procurement of goods, works and services
- Allowances including travelling and accommodation expenses for local and foreign trips.
- Motor vehicle running expenses
- Consultancy services
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- IT Environment
- Non-current assets
- Debtors
- Creditors

1.0 Key Audit Finding

1.1 Implementation of Civil Works Projects by Department of Health

Records provided for audit review showed that the County Department of Health entered into contract with various contractors for construction and renovation of health facilities. It was noted that seven (7) contracts with contract sums totalling Kshs.48,013,589.28 were awarded to the contractors through request for quotations method although the contract sums for each exceeded the Kshs.4,000,000 threshold for class A procuring entities.

Included in the contract sums is provisional amounts and project management expenses totalling Kshs.12,300,000 in respect of seven (7) projects. However, there was no documentary evidence to show how the subcontractors for these works were selected and awarded contracts. Also the purpose of the project management expenses included in the provisional costs has not been explained or accounted for.

As at the time of this audit, construction of theatre at Kabartonjo District Hospital had stalled and the contractor was not on site. No reason was provided for this state of affairs. Further, construction of mortuary at Kabarnet District Hospital which commenced on 28 October 2013 and ought to have been completed by 28 June 2014, was still not complete. Partitioning and floor tiling were yet to be done. The rest of the work that had been completed had not been handed over.

In addition, the minutes of the Contract Tender Opening Committee and Tender Committee awarding the contract were not provided for audit review.

1.2 Proposed construction of Dormitories at Kabimoi and Baringo Youth Polytechnics

The County Department of Education and ICT entered into contract for construction of dormitory block at Kabimoi Youth Polytechnic for Kshs.5,898,304. According to the contract signed on 20 January 2014, the work was to commence on 28 January and be completed on 28 May 2014.

As at the time of this audit, the building was not complete although an amount of Kshs.3,390,597 had already been paid to the contractor based on interim certificate numbers 01 and 02. The delay could be attributed to change in design and site of the building after the contractor had excavated the foundation and delivered some material on site. The design was indicated as having changed from one level structure to a one storey building but without new drawings having been done. In addition, no new contract was signed and it is not known whether original contract sum shall be sufficient to complete the building. The contract sum also included provisional sum of Kshs.1,150,000 for electrical and plumbing.

Also another Construction Company was awarded contract for construction of dormitory at Baringo Youth Polytechnic for Kshs.5,776,510 which included a provisional sum of Kshs.1,150,000. Although the construction was to commence on

20 January 2014 and be completed on 2 May 2014, the building was still not completed as at the time of this audit although an amount of Kshs.4,216,510 had been paid to the contractor based on certificate numbers 01 and 02.

The minutes of the two contracts for Tender Opening and Tender awarding Committee were also not provided for audit review. Further, no evidence was provided to show how the subcontractors were identified and contract costs agreed on for the provisional sums of Kshs.1,150,000 each.

2.0 Unsupported Expenditure- Payments to Institutions

Audit review of expenditure records for the County Department of Health revealed that payments totalling Kshs.30,490,686 paid to various institutions as shown below were not supported with LPOs, payment vouchers, invoices and goods receipt notes.

Date	P.v. No	Payee	Amount (Kshs)
31.3.14	5349	KEMSA	10,703,186
15.4.14	46	Chemolyngget District Hospital	1,000,000
"	47	Eldama Ravine Hospital	3,800,000
"	48	Kabarnet District Hospital	6,400,000
"	49	Kabartonjo District Hospital	1,000,000
"	50	Marigat District Hospital	2,000,000
7.5.2014	4217	M/s Unlock Africa Kenya	<u>5,587,500</u>
			<u>30,490,686</u>

Consequently, the propriety of the expenditure of Kshs.30,490,686 could not be confirmed.

3.0 Kazi Kwa Vijana (KKV) Account

A review of records showed that during the month of October, 2013 three cheque payments totalling Kshs.2,152,000 drawn from Kazi Kwa Vijana Account were made to the Deputy District Accountant, Baringo Central and cashed over the counter as below:

Date	Cheque no.	Amount (Kshs)
23.10.2013	5	720,000
24.10.2013	6	720,000
29.10.2013	7	<u>712,000</u>
		<u>2,152,000</u>

However, payment vouchers together with the supporting documents have not been provided for audit review to confirm what the payment was for or how the funds were utilised. Further, the withdrawal left the account with no funds subsequently

resulting to an overdraft position due to bank account charges and interest which accumulated to Kshs.4,825 as at 21 February 2014.

No reason or explanation has been provided for not closing the account early and as a result the avoidable bank charges of Kshs.4,825 amount to nugatory payment.

Consequently, the propriety of the expenditure of Kshs.2,152,000 cannot be confirmed.

4.0 Outstanding Temporary Imprest

Audit review of imprest records of the Baringo County Treasury revealed that imprests amounting to Kshs.20,720,273 which should have been surrendered on or before 30 June 2014 were still outstanding as at the time of this audit. In addition, some officers were holding multiple imprests contrary to Section 5.6.4 of Government Financial Regulations and Procedures governing issuance of imprest. No reason was provided for holding some imprests since April 2013 and not complying with the regulation.

5.0 Unsupported Expenditure on Devolution Conference at Kwale

A review of payment records showed that an amount of Kshs.761,600 was paid to the Chief of Staff on 9 April 2014 being surrender of imprest issued to him to meet the per diems and registration fees for MCAs and staff who attended Devolution Conference in Kwale. Included in the amount is Kshs.285,600 registration fee for MCAs. However, the payment was not supported by motor vehicle work ticket/air tickets and boarding passes to support the travel. In addition, there was no documentation to support payment of registration fee of Kshs.285,600.

Consequently the propriety of the expenditure of Kshs.761,600 cannot be confirmed.

6.0 Un-Supported Allowances and Irregular Payment of Honoraria and Meal Allowances

An audit review of expenditure records revealed that payments totalling Kshs 1,003,700 were made to staff of the County Treasury in form of travelling and subsistence and extraneous allowances while travelling to various places for official duties or working outside normal working hours. However, supporting documents such as copies of imprest warrants, motor vehicle work tickets, schedules of the journeys and payment schedules duly signed by the recipients were not attached to the payment vouchers. Consequently, the propriety of the expenditure of Kshs.1,003,700 could not be confirmed.

Further, some members of staff were paid honoraria and meals allowances totalling Kshs.2,614,600 who were said to have worked beyond normal hours during the preparation of payroll and financial statements for the defunct local authorities.

However, the said activities appear to be normal duties for which the officers are employed and are paid salaries and allowances.

7.0 Fixed Assets Register

Audit review of the fixed assets register showed that it was not kept up to date. As at the time of this audit, furniture and ICT equipment worth Kshs.8,414,946 had not been recorded in the register. Consequently, it was not possible to confirm the value and movement of assets during the year.

8.0 Budgetary Process and Control

A review of budget documents for the year 2013/2014 revealed that an amount of Kshs.3,527,937,841 was budgeted to meet both recurrent and development expenditures of the Baringo County Government. However, the management did not avail for audit review the County Fiscal Strategy Paper, documents showing invitation of public participation in the budget process and evidence that the annual plan was published and publicised as required by the Public Financial Management Act, 2012.

9.0 Misallocation of Expenditure

A review of expenditure records showed that expenditures totalling Kshs.5,632,088 were irregularly charged to wrong expenditure items without authority to reallocate expenditure. Such irregular charge of expenditure may adversely affect the implementation of some programs.

10.0 Lease of Offices

The County government of Baringo entered into a lease agreement with the Agricultural Finance Corporation (AFC) – Kabarnet Branch for lease of approximately 5000 square feet of office space for an initial period of 5 years 3 months with effect from 1 May 2014 for a monthly rent of Kshs.250,000 plus 16% VAT and a service charge of Kshs.25,000 per month. According to the lease agreement the tenant is to also pay for water, electricity and land rates. In addition, the County Government paid a deposit equivalent of rent for three months of Kshs.750,000 plus 16% VAT amounting to Kshs.120,000.

Under normal circumstances, the service charge is to meet the cost of electricity, water and administrative expenses while excess is payable at year end. No reason was provided for incurring extra service charge in addition to paying for electricity and water.

11.0 Irregularities in Procurement

11.1 Single Sourcing of Legal and Hotel Services

Records availed for audit showed that during the year under review, payments totalling Kshs.459,200 were made to a law firm for representing the County Government in court. However, the management did not provide quotations, evaluation reports and minutes of the Tender/Procurement Committee award to

show how the law firm was picked from the list of the prequalified firms. In addition, status reports of the cases pending before court as at 30.6.2014 were not provided for audit review.

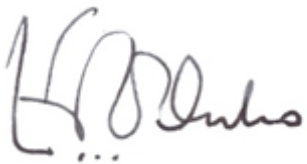
In addition, payments totalling Kshs.723,000 were made to various hotels for provision of accommodation and catering services without following competitive bidding process as procurement documents such as requisition for hotel services, quotations, evaluation reports and LSOs were not availed to support the payments. Consequently, the propriety of the payments totalling Kshs.1,182,000 could not be confirmed.

11.2 Irregular Procurement Process

Audit review of payment records showed that payments totalling Kshs.701,350 were made to a local hotel and a church hospitality institution in respect of accommodation and meals during the tender evaluation meetings. However the requisitions and LSOs were raised after the events had taken place. In addition, there were no attendance schedules to show the officers involved in the exercise and support the amounts paid. Consequently, the propriety of the expenditure could not be confirmed.

12.0 Irregular Payment of Pending Bills of Defunct Local Authorities

A review of payment records showed that Baringo County Executive made payments totalling Kshs.3,272,362 in settlement of creditors inherited from the Defunct Local Authorities before they were verified and validated by the Transitional Authority contrary to Section 7(e) of the Transition to Devolved Government Act, 2012.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 May 2015

DETAILED REPORT OF AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BARINGO COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

Detailed Audit Findings

1.0 Renovation and Construction of Buildings

1.1 Implementation of Civil Works Projects by Department of Health

Records availed for audit review showed that the County Department of Health entered into contract with various contractors for construction and renovation of health facilities. It was noted that seven (7) contracts with contract sums totalling Kshs.48,013,589.28 were awarded to the contractors through request for quotations method although the contract sums for each exceeded the Kshs.4,000,000 threshold for class A procuring entities.

Included in the contract sums is provisional amounts and project management expenses totalling Kshs.12,300,000 in respect of seven (7) projects. However, there was no documentary evidence to show how the subcontractors for these works were selected and awarded contracts. Also the purpose of the project management expenses included in the provisional costs has not been explained or accounted for.

As at the time of this audit, construction of theatre at Kabartonjo District Hospital had stalled and the contractor was not on site. No reason was provided for this state of affairs. Further, construction of mortuary at Kabarnet District Hospital which commenced on 28 October 2013 and ought to have been completed by 28 June 2014, was still not complete. Partitioning and floor tiling were yet to be done. The rest of the work that had been completed had not been handed over.

In addition, the minutes of the Contract Tender Opening Committee and Tender Committee awarding the contract were not provided for audit review.

Recommendation

Management should ensure that procurement of goods and services is done in accordance with the provisions of the Public Procurement and Disposal Act, 2005 and the Regulations of 2006 and 2013.

1.2 Proposed Construction of Dormitories at Kabimoi and Baringo Youth Polytechnics

The County Department of Education and ICT entered into contract for construction of dormitory block at Kabimoi Youth Polytechnic for Kshs.5,898,304. According to the contract signed on 20 January 2014, the work was to commence on 28 January and be completed on 28 May 2014.

As at the time of this audit, the building was not complete although an amount of Kshs.3,390,597 had already been paid to the contractor based on Interim Certificate Nos. 01 and 02. The delay could be attributed to change in design and site of the building after the contractor had excavated the foundation and delivered some material on site. The design was indicated as having changed from one level structure to a one storey building but without new drawings having been done. In addition, no new contract was signed and it is not known whether original contract sum shall be sufficient to complete the building. The contract sum also included provisional sum of Kshs.1,150,000 for electrical and plumbing.

Also another construction company was awarded contract for construction of dormitory at Baringo Youth Polytechnic for Kshs.5,776,510 which included a provisional sum of Kshs.1,150,000. Although the construction was to commence on 20 January 2014 and be completed on 2 May 2014, the building was still not completed as at the time of this audit although an amount of Kshs.4,216,510 had been paid to the contractor based on Certificate Nos. 01 and 02.

The minutes of the two contracts for Tender opening and Tender awarding Committee were not provided for audit review. Further, no evidence was provided to show how the subcontractors were identified and contract costs agreed on for the provisional sums of Kshs.1,150,000 each.

Recommendation

Management should ensure that procurement of goods and services is done in accordance with the provisions of the Public Procurement and Disposal Act, 2005 and the Regulations of 2006 and 2013. Management should also ensure that the constructions are undertaken based on approved plans and any changes to designs be approved and agreed on with the contractor.

2.0 Un-Supported Expenditure

2.1 Unsupported Expenditure- Payments to Institutions

Audit review of expenditure records for the County Department of Health revealed that payments totalling Kshs.30,490,686 paid to various institutions and individual as shown below-; were not supported with detailed orders, work tickets, LPOs, payment vouchers, invoices and goods receipt notes.

Consequently, the propriety of the expenditure of Kshs.30,490,686 could not be confirmed. Further the management should avail for audit review of the supporting documents in respect to health expenditure totalling Kshs.30,490,686 failure to which the accounting officers of the respective health facilities are surcharged.

2.2 Kazi Kwa Vijana (KKV) Account

A review of records showed that during the month of October, 2013 three cheque payments totalling Kshs.2,152,000 drawn from Kazi Kwa Vijana Account were

made to Deputy District Accountant, Baringo Central and cashed over the counter as below:

Date	Cheque no.	Amount (Kshs.)
23.10.2013	5	720,000
24.10.2013	6	720,000
29.10.2013	7	<u>712,000</u>
		<u>2,152,000</u>

However, payment vouchers together with the supporting documents have not been provided for audit review to confirm what the payments were for or how the funds were utilised. Further, the withdrawal left the account with no funds subsequently resulting to an overdraft position due to bank account charges and interest which accumulated to Kshs.4, 825 as at 21 February 2014.

No reason or explanation has been provided for not closing the account early and as a result the avoidable bank charges of Kshs.4,825 amount to nugatory payment.

Consequently, the propriety of the expenditure of Kshs.2,152,000 cannot be confirmed.

Recommendation

The management should ensure that all payments are adequately and properly supported and in accordance with the Government Financial Regulations and Procedures. Failure to account for the expenditure the officer responsible should be held liable.

3.0 Outstanding Temporary Imprest

Audit review of imprest records of the Baringo County Treasury revealed that imprests amounting Kshs.20,720,273, which should have been surrendered on or before 30 June 2014 were still outstanding as at the time of this audit. In addition, some officers were holding multiple imprests contrary to Section 5.6.4 of Government Financial Regulations and Procedures governing issuance of imprest. No reason was provided for holding some imprests since April 2013 and not complying with the regulation.

Recommendation

The management should ensure that regulations governing issuance of imprests are adhered to and that all imprest which is overdue is recovered from the respective officers payroll in line with the Government Financial Regulations and Procedures.

4.0 Allowances

4.1 Unsupported Expenditure – Devolution Conference in Kwale

A review of payment records showed that an amount of Kshs.765,600 was paid to Mr Nixon Mutai, the Chief of Staff on 9 April 2014 vide Payment Voucher No 5962 being surrender of imprest issued to him to meet the per diems of Kshs.480,000 and registration fees of Kshs.285,600 for MCAs and staff who attended Devolution Conference in Kwale. However, the payment was not supported by motor vehicle work ticket/air tickets and boarding passes to support the travel. In addition, there was no documentation to support payment of registration fee of Kshs.285,600.

Consequently the propriety of the expenditure of Kshs.765,600 could not be confirmed as at the time of this audit. Supporting documents for expenditure totalling Kshs.765,600 should be availed for audit failure to which the chief of staff and the respective officers be surcharged.

4.2 Un-supported Allowances and Irregular Payment of Honoraria and Meal Allowances

An audit review of expenditure records revealed that payments totalling Kshs.1,003,700, were made to staff of the County Treasury in form travelling and subsistence and extraneous allowances while travelling to various places for official duties or working outside normal working hours. However, supporting documents such as copies of imprest warrants, motor vehicle work tickets, schedules of the journeys and payment schedules duly signed by the recipients were not attached to the payment vouchers. Consequently, the propriety of the expenditure of Kshs.1,003,700 could not be confirmed.

Further some members of staff were paid honoraria and meals allowances totalling Kshs.2,614,600 who were said to have worked beyond normal hours during the preparation of payroll and financial statements for the defunct Local Authorities. However, the said activities appear to be normal duties for which the officers are employed and are paid salaries and allowances for the same.

Recommendation

Management should ensure that allowances paid are in line with the Government Financial Regulations and Procedures and that they adequately supported, properly authorised and approved. In addition documentary evidence in support of the allowances should be availed for audit failure to which Kshs.3,618,300 is recovered from the respective officers.

4.3 Fixed Assets Register

Audit review of the fixed assets register showed that it was not maintained up to date. As at the time of this audit, furniture and ICT equipment worth Kshs.8,414,946 had not been recorded in the register. Consequently, it was not possible to confirm

the existence and ownership on property, plant and equipment for the County Executive of Baringo for the year ended 30 June 2014.

Recommendation

Management should ensure that an updated fixed assets register is in place to safeguard government assets.

5.0 Budgetary Process and Control

5.1 Budgetary Process

A review of budget documents for the year 2013/2014 revealed that an amount of Kshs.3,527,937,841 was budgeted to meet both recurrent and development expenditures of the Baringo County Government. However, the management failed to provide for audit review the county fiscal strategy paper, documents showing invitation of public participation in the budget process and evidence that the annual plan was published and publicised as required by the Public Financial Management Act, 2012.

5.1.1 Misallocation of Expenditure

A review of expenditure records showed that expenditures totalling Kshs.5,632,088 were irregularly charged to wrong expenditure items without authority to reallocate expenditure. Such irregular charge of expenditure may adversely affect the implementation of some programs.

Recommendation

The management should ensure that the budgetary process is done in accordance with the provisions of the Public Financial Management Act, 2012. In addition, management should incur expenditure as per the approved budget and any reallocation be authorised as required by the P.F.M. Act, 2012.

6.0 Lease of Offices

The County government of Baringo entered into a lease agreement with the Agricultural Finance Corporation (AFC) – Kabarnet Branch for lease of approximately 5000 square feet of office space for an initial period of 5 years 3 months with effect from 1 May 2014 for a monthly rent of Kshs.250,000 plus 16% VAT and a service charge of Kshs.25,000 per month. According to the lease agreement the tenant is to also pay for water, electricity and land rates. In addition, the County Government paid a deposit equivalent of rent for three months of Kshs.750,000 plus 16% VAT amounting to Kshs.120,000.

Under normal circumstances, the service charge is to meet the cost of electricity, water and administrative expenses while excess is payable at year end. No reason

was provided for incurring extra service charge in addition to paying for electricity and water.

Furthermore, there was no valuation report from a government department responsible for valuation or any other independent valuers to show how the rent and rates charged were determined.

Recommendation

Management should ensure that the services of a valuer are engaged in determining rent payable and terms of the lease and the excess service charge payment is refunded by Agricultural Finance Corporation (AFC).

7.0 Irregularities in Procurement

7.1 Single Sourcing of Legal and Hotel Services

Records availed for audit showed that during the year under review, payments totalling Kshs.459,200.00 were made to Ms ZK Yengo a Law Firm for representing the County Government in court as detailed below;

However, the management did not provide quotations, evaluation reports and minutes of the Tender/Procurement Committee award to show how the Law Firm was picked from the list of the prequalified firms. In addition, status reports of the cases pending before court as at 30 June 2014 were not provided for audit review. Consequently, the propriety of the payments totalling Kshs.459,200 could not be confirmed.

In addition, payments totalling Kshs.723,000 were made to various hotels for provision of accommodation and catering services without following competitive bidding process. Procurement documents such as requisition for hotel services, quotations, evaluation reports and LSOs were not availed to support the payments. Consequently, the propriety of the payments totalling Kshs.723,000 could not be confirmed.

Recommendation

Management should adhere to the provisions of the Public Procurement and Disposal Act, 2005 and the Regulations of 2006 and 2013 in the procurement of goods and services.

7.2 Irregular Procurement Process

Audit review of payment records showed that payments totalling Kshs.701,350.00 were made to a local hotel and a church hospitality institution in respect of accommodation and meals during the tender evaluation meetings. However the requisitions and LSOs were raised after the events had taken place. In addition, the attendance register of the officers who were involved in the exercise and support the amounts paid were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.701,350 could not be confirmed as at the time of this audit.

Recommendation

The management should adhere to the provisions of the Public Procurement and Disposal Act 2005 and the related Regulations of 2006 and 2013 in the procurement of goods and services.

8.0 Irregular Payment of Pending Bills of Defunct Local Authorities

A review of payment records showed that Baringo County Executive made payments totalling Kshs.3,272,362 in settlement of creditors inherited from the Defunct Local Authorities before they were verified and validated by the Transitional Authority contrary to Section 7(e) of the Transition to Devolved Government Act, 2012.

Recommendation

The management should ensure that the creditors inherited from the defunct local authorities are verified and validated by the Transitional Authority before the same is settled.

Conclusion

The Baringo County Executive should address the anomalies noted in order to ensure effective delivery of services to the people of Baringo County. Laid down Government procedures and processes should be adhered to ensure public resources are only utilized for purpose for which they were intended.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 May 2015