

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS

OF

WAJIR COUNTY ASSEMBLY

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

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REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF WAJIR COUNTY ASSEMBLY FOR THE PERIOD 1 JULY TO 30 JUNE 2014

Introduction

The Financial operations of Wajir County Assembly are subject to audit by the Auditor-General in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Audit Scope and Terms of Reference

The audit was carried out in February 2015 and was designed to cover but was not limited to the following areas:-

- ❖ Budget Control and Performance
- ❖ Annual Operations/Activity Plans
- ❖ Procurement of Goods, Works and Services
- ❖ Allowances including Travelling and Accommodation Expenses for Local and Foreign trips
- ❖ Motor Vehicle Running Expenses – Fuel
- ❖ Consultancy Services
- ❖ Imprests and Advances Management
- ❖ Cash and Bank Balances
- ❖ Human Resource Records
- ❖ IT Environment
- ❖ Non-Current Assets

Audit Findings and Recommendations

Cash Management

1.0 Outstanding Temporary Imprests

Examination of imprest records for the County Assembly of Wajir held at the Wajir County Treasury indicated that imprest totaling to Kshs.788,480 was outstanding as at 21 January 2015. These imprests were outstanding for seven (7) months after the closure of the financial year 2013/2014. The following observations were also noted:-

- a) Out of the outstanding imprest of Kshs.788,480 an amount of Kshs.554,640 was owed by three (3) staff of the County Assembly who were issued with additional imprest before having surrendered the previous imprest issued contrary to Government Financial Regulations and Procedures chapter 5.6 Subsection 4 & 5 and Section 152(3) of Public Finance Management Act, 2012
- b) An amount of Kshs.233,840 was issued for travel and subsistence allowances for staff and members of the County Assembly who were attending seminars, workshops and other official duties. It was not clear why the imprests remained outstanding and not surrendered within 48 hours after return to their working station.

This is an indicator of abuse of imprests facility and cash advances which puts public resources at risk. The management have not provided justification for this irregularity.

Recommendations

- The County Assembly management should put in place checks and controls to ensure imprests are accounted for within 48 hours or recovered from respective officers' pay.
- The County Assembly should avoid issuing multiple imprests when previous ones have not been retired as required.

2.0 Payment of Allowances

2.1 Irregular and Doubtful Mileage Allowances

During the period under review, the County Assembly of Wajir made payment totaling to Kshs.23,780,060.42 to 20 Members of the County Assembly (MCAs) in respect of mileage claims for the period December 2013 to June 2014. However, audit verification revealed the following anomalies;

- a) The rate used to pay the mileage claims as indicated in the payment schedules was not supported with approved AA applicable rates as per cubic capacity of the vehicle.
- b) All the claims were paid based on a rate for vehicles with higher cc rating above 2000 – 3000cc contrary to the requirements of the memorandum of the meeting between SRC and County Assemblies which stated that vehicles of cc rating of 2000 – 3000 be used to claim the extra km covered.
- c) In some cases distance travelled entered in the work tickets supporting the claim does not tally with the actual distance in kilometer to the furthest settlement in the ward as shown in the chart of distances by the Ministry of Roads, Transport and Public works
- d) PV No. 5103 of 10 June 2014 for Kshs.1,800,680 and PV No. 6381 of 27 June 2014 for Kshs.1,052,940 for two (2) members of the County Assembly had lease agreements for vehicles signed in the month of June 2014 after the vehicles were used and therefore the agreements cannot be valid as the services were purported to have been provided before the contract were signed
- e) The expenditure amount posted to IFIMIS as shown in the posted payment report for PV No. 5857 of 23 June 2014 for Kshs.494,364 was Kshs.617,954.40.
- f) Further, the distance for the extra kilometers to the furthest settlement (Baris North) return is 474Km as per chart of distance and not 658.8Km as claimed and shown in the payment schedule. The extra 184.8Kms at Kshs.187.6 amounting to Kshs.34,668.48 is irregularly paid.
- g) Some of the work tickets supporting the payments had signatures of persons authorizing the journey different from the ones of the County Assembly Members on

the payment schedules requesting for the payment of the claim, and therefore it was not clear how the same payment were made to the MCA's. Further, some tickets did not indicate time or fuel consumed.

- h) PV No. 5476 of 16 June 2014 for Kshs.990,528 had the registration No. of the vehicle in the oath declaration altered from KBL 732R to KBX 900H and was not countersigned.
- i) PV No. 5862 of 23 June 2014 for Kshs.447,728.4 had the registration No. of the vehicle in the oath declaration as KBM 799Q for the purpose of the claim but used vehicle registration No.KBP 829E of 4146 cc rating to pay the mileage claim.
- j) PV No 6128 of 24 June 2014 for Kshs.375,200 and PV No. 5862 of 23 June 2014 for Kshs.447,728.4 had exceeded the 4 weeks in a month allowed by SRC for the mileage claim and instead were paid for 5 weeks in a month. The excess of 400Kms at Kshs.187.6 and 586.8Kms at Kshs.152.6 amounting to Kshs.75,040 and Kshs.89,545.68 respectively were irregularly paid.

In view of the above anomalies, the validity of the mileage claims of Kshs.23,780,023.64 paid to the MCA's could not be confirmed for the year ended 30 June 2014.

Recommendations

- The County Assembly should institute proper internal control systems for validating mileage claims by County Assembly Members.
- The rates used to pay mileage allowances should conform with the authority governing the payment of mileage allowances such as Salaries and Remuneration Commission (SRC) circular.
- Recover in full amounts irregularly paid and in excess of what the members were entitled

2.2 Irregular and Unjustified Foreign Travel Expenses

An amount of Kshs.5,882,976 was used for foreign travel. It was noted that fifteen (15) Nominated Women MCAs were paid allowances totaling Kshs.3,056,000 for travelling to Rwanda, Kigali for a workshop on women leadership training. Further, fourteen (14) MCA's and the Clerk to the County Assembly were paid a total of Kshs.2,826,576 for travelling to South Africa, Johannesburg for a seminar on best practice for finance and budget committees. The nature of training attended were not fully disclosed. However, the following anomalies were noted:-

- a) There was no minute by the County Assembly Board that authorized or approved the travelling of the MCA's and the Clerk of the County Assembly to Rwanda and South Africa for the period 28th – 30th May, 2014 and 13th – 16th May, 2014.

- b) There was no documentary evidence such as copies of passports, boarding passes and vaccination certificates produced for audit for most of the MCA's to confirm that the trips were actually undertaken. Only boarding pass for One Nominated MCA, copy of passports and boarding passes of the Speaker and an MCA were attached to the accountability documents.
- c) Participants in both the two foreign held trainings travelled on two different dates from Wajir to their destinations making them earn excess allowances both in Kenya and abroad.
- d) MCA's who attended Rwanda, Kigali leadership training used receipts which bear same serial numbers for taxi services to account for the imprest issued.
- e) There were no training benefit reports to justify the foreign travel.
- f) Two (MCA's) were paid USD 252 as per diem instead of the rate of USD 245 per diem for Band BI in South Africa for seven days. The excess USD 7 for 7 days at a prevailing rate of Kshs.88.7 for the period amounting to Kshs.4,346.3 paid per person was erroneously paid.
- g) The seminar for best practice for finance and Budget committees was meant for 4 days i.e. 13/5/2014 – 16/5/2014 as per the invitation letter, it was not clear why the participants stayed for 5 to 7 days i.e. (14/5/2014 – 20/5/2014 and 20/5/2014 – 24/5/2014) and yet there was no proof of change of training dates.
- h) Payment vouchers no.6856 and 6861 both of 30 June, 2014 for Kshs.183,760 were charged to basic salary and courier and postal services respectively instead of charging to foreign travel allowances.
- i) An amount of Kshs.208,120 paid to the Clerk of the County Assembly for South Africa trip reflected in the budget was not supported with a payment voucher.

Consequently, the County Assembly may have not gotten value for money from the two trainings which were not for devolved Government System and the members who travelled were paid more than the actual allowance they were to be paid.

Recommendations

- Recover the amount of Kshs.5,882,976 improperly paid to the MCA's for the foreign trip.
- The County Assembly should ensure all foreign travels are approved by the board and are for the benefit of the County.
- Ensure voted expenditure items are charged to the correct account unless there is an authority for reallocation.
- Foreign travels should be minimized to enhance prudent use of public funds

2.3 Unsupported Local Daily Subsistence Allowances

During the period under review, Wajir County Assembly incurred expenditure totaling Kshs.4,867,000 on payment of travel and subsistence allowances to members of three sectoral committees and staff. Out of the total Kshs.4,867,000, an amount of Kshs.140,000 was used for hire of a vehicle that was purportedly transporting 15 MCA from Nairobi to Nakuru and back to Nairobi and an extra Kshs.60,000 for taxi hire within Nakuru for 6 days for early childhood education and vocational training committee while on inter county tour to Nairobi and Nakuru. However, audit verification disclosed the following anomalies:-

- (a) There was no visit report by the three County Assembly committees from bench marking exercise to justify their trip and benefits to the County
- (b) There were no quotations raised for the hire of transport and hence direct procurement from Nakuru luxury shuttle.
- (c) Accountants, procurement officers, human resource officers, hansard reporter, sergeant at arms and 1st clerk assistant were paid night outs and travel costs amounting to Kshs.959,000 for accompanying the committees, however their roles in the respective committees were not specified.
- (d) There were no correspondence and official communication from the host County to show the initiation and arrangements of the visits
- (e) There were no imprests issued to the early Childhood Education and Vocational Training Committee Members and therefore the sources of funds was not specified.
- (f) There were no program of work and plans of the committee availed for audit

Recommendations

The County Assembly should adhere to the Government Financial Regulations and always ensure that all payments are fully supported and reports of committees made available for audit review.

Account for the expenditure or recover the amount in full that is not supported and justified.

2.4 Doubtful and Unsupported Subsistence Allowances

Subsistence allowance totaling to Kshs.1,064,000 reflected in the table below was paid to fourteen Members of the Committee of Planning, Trade, Tourism and Cooperative who visited the following sub counties: Habaswein, Diff, Dadajabula, Tarbaj, Eldas, Bute and Buna to collect public views on the revolving fund bill and county spatial plans on 10th to 17th April, 2014 and 5th to 11th March, 2014 respectively. However the following anomalies were observed:-

- a) Internal memo from the chairman of the select committee to the Clerk of the Assembly requesting for facilitation on both trips were dated 6 May 2014 while the exercises took place on 5 March 2014 – 11 March 2014 and 10 April 2014 – 17 April 2014 an

indication that the select committee members financed their trip before they were issued with imprest.

- b) The report on revolving fund/bill and the County spatial plan attached to payment vouchers were not dated thus making their dates of compilation doubtful
- c) The select committee members used vehicle registration no. KBQ 821T during the period they undertook the two exercises. However, it was not clear why the motor vehicle registration no. KBQ 821T Isuzu bus with carrying capacity of 33 passengers could be hired to ferry 15 no. of passengers for the 2 no. exercises which is not economical

Recommendations

The County Assembly should ensure the select committee members support and address the issues highlighted on the payments. The amounts not supported should be surcharged in full from the responsible MCAs as indicated.

2.5 Double Payment of Allowances

The County Assembly of Wajir paid Kshs.3,566,200 to two (2) committees of the County Assembly that is Committee on Children And, Culture And Community Services And Committee on Early Childhood and Vocational Training as allowances erroneously. Further, the following irregularities were observed;

- a) The sectoral committee on children and culture were paid Kshs.206,700 as plenary sitting allowances from 14 February 2014 to 22 February 2014 while they were on bench marking study tour to Mombasa County between 14 February 2014 to 22 February 2014 and earned their subsistence allowance for bench making tour.
- b) The committee on early childhood education and vocational training were paid Kshs.206,700 as sectoral committee sitting allowances while on intercounty tour to Nairobi and Nakuru Counties between 18 May 2014 to 28 May 2014. They also earned subsistence allowance for the period

Recommendations

- Recover the amount of Kshs.206.700 erroneously paid to the Committee on Children, and Culture and Community Services as sitting allowances.
- Recover the amount of Kshs.206,700 paid to the Committee members on Early Childhood Education and Vocational Training as plenary sitting allowances.

2.6 Sitting Allowances

Examination of payment vouchers relating to sitting allowances revealed that an amount of Kshs.1,970,260 was paid without supporting documents such as minutes of the committee sittings and duly signed attendance registers for meetings.

Under the circumstances, the validity of the amount of Ksh.1,970,260 earned as allowances could not be confirmed for the year ended 30 June 2014.

Recommendations

- Ensure that all payments are properly supported before making any payments.
- Recover the amount of Kshs.1,970,260 on sitting allowances from the respective MCAs.

2.7 Other Allowances

An expenditure totaling Kshs.2,203,000 and Kshs.1,525,000 was paid as sitting allowances to members of Tender Committee and Kshs.678,000 as overtime allowances to security and support staff during interview and recruitment of shortlisted candidates. However, the following observations were made:-

- (a) The number of security officers paid overtime allowances during the interviews were not justified since the number of the security officers engaged for the exercise were many.
- (b) The assembly security officers were paid varying rates of between Kshs.1,000 to Kshs.1500 per day as overtime allowance without justification.
- (c) Attendance registers of the security officers and staff claiming overtime allowance were not approved and signed by the Assembly Clerk.
- (d) List of the shortlisted candidates and their respective interview dates, time and venues were not attached to support the payments and were not made available for audit review.
- (e) A number of security officers did not sign the payment schedules while others did not sign the attendance register on various dates to support the payments.
- (f) The role of eight (8) secretarial staff and seven (7) support staff who were paid overtime allowances during the interviews conducted by County Assembly Service Board was not clarified

Recommendations

- The County Assembly should adhere to the Government Financial Regulations and Procedures and account for the expenditure as required.
- Recover all unsupported amounts from the respective officers and staff.

3.0 Procurement of Goods and Services

3.1 Irregular and Unaccounted For Goods

The County Assembly procured goods worth Kshs.6,835,147 for the period ranging from 1 April to 30 June 2014. However, contrary to Section 18.2 of the Government Financial Regulations and Procedures, the stores were not received and posted to the ledgers. The contract was signed dated seven days earlier before the tenders were awarded. It was further noted that inspection and acceptance certificates were dated earlier than the delivery notes and therefore the certificates were prepared before the goods were received. The suppliers who were awarded the tenders were not in the prequalified list of Tenderers. It was therefore not possible, to confirm whether proper procurement procedures were followed and stores were utilized for the intended purpose.

Recommendations

The County Assembly should adopt practices that promote fair competition, economy and efficiency when procuring goods and services.

Ensure that all stores procured should be received in the stores ledgers cards and issues should be recorded.

Ensure adherence to all procurement procedures to ensure value for money in all procurements.

3.2 Irregular Procurement of Air Ticketing Services

The County Assembly of Wajir procured 30 Air tickets worth Kshs.2,399,840 from Akari Agencies for 15 women nominated County Assembly members and 15 members of the County Assembly board and budget committee who were to attend foreign training and workshops at Rwanda, Kigali and South Africa - Johannesburg between 28th to 30th May, 2014 and 13th to 16th May, 2014 respectively.

- The firm which provided the air travel services was not in the County Assembly's approved list of prequalified suppliers.
- There were no Tender Committee minutes to confirm how the supplier was identified, hence the services were directly procured from the supplier.
- Audit review of the prequalified list for the financial year 2013/2014 show that only 2 (two) suppliers namely El Ali Travel Agency and East Land travel and Tour Agency were contracted to provide Air travel services against the requirement of at least 3 suppliers.
- Further, the two prequalified suppliers were not invited to quote for the service. There were no original invoices and therefore, the payments were made on the strength of photocopy invoices from the supplier.
- L.S.O's issued for the services were not committed to vote book.

In view of the foregoing, the County Assembly procured the air tickets directly from the supplier and it was not possible to confirm the existence and eligibility of the firm which provided the air ticketing services. Further, it was not possible to confirm the County Assembly got a fair price for procuring from the firm.

Recommendations

- The County Assembly should ensure that all procurements are done in accordance with the Public Procurement and Disposal Act, 2005 and the Public Procurement and Disposal Regulations, 2006.
- The County Assembly should recover any amount irregularly paid using photocopy invoices or appropriately supported.

3.3 Training/Workshop Expenses

An amount of Kshs.1,710,000 was used for training/workshop expenses for the period under review. A review of the expenditure reflected the following irregularities:-

- a) There were no list of participants and other records relating to the workshop.
- b) The mode of transport used to and from the workshop venue was not specified. Since there were no work tickets or bus tickets attached to payment vouchers.
- c) Only the winning firm had date and seller's signature of request for quotations and the quotations also lacked the opening dates and time. The above observations are a clear indication that proper procedures were not used to award the contract for the training workshops.

Recommendations

- It is recommended that you adhere to the regulations in force and ensure that all payments for workshop or services rendered are fully supported with duly authorized schedules.
- All quotations should be properly completed and evaluated as per the procurement procedures.

3.4 Payment for Legal Services

The County Assembly of Wajir made payments totaling Kshs.7,566,412.04 for legal services. However, the following observations were made:-

- a) There was no evidence of use of competitive bidding since quotations were not raised for the service.
- b) The payments were not supported with contract agreements signed between the County Assembly and the legal firm contrary to Section 68(1) of the Public Procurement and Disposal Act, 2005

In view of the foregoing, it was not clear how the firm was identified and what service it provided.

Recommendations

- The County Assembly should adhere to the Government Financial Regulations and Procedures and ensure proper procurement procedures are used in all procurement of legal services.
- The Assembly should ensure service contract agreements are signed before making payments.

4.0 Human Resources Management

4.1 Irregularities in Staff Recruitment

Wajir County Assembly had a staff establishment of 265 employees as at 11 December 2014. One hundred and sixty five (165) were employed as support staff while one hundred (100) were employed as professionals. However, only 21 jobs were advertised on 19 August 2013 on the Daily Nation. A total number of thirty six (36) positions of which two hundred and twenty seven (227) staff were recruited had no advertisement in any of the three dailies. Audit verification of a sample of the employees' files revealed the following:-

- a) The Wajir County Assembly recruited more staff than what was required as an optimal staff establishment. i.e. a total number of 265 staffs were recruited though the required staff was 118, therefore they employed 147 staff more than what was required.
- b) None of the files had a copy of certificate of good conduct from Criminal Investigation Department, clearance certificate from Ethics and Anti-Corruption Commission and clearance certificate from (Higher Education Loan Board) HELB as required in the advertisement.
- c) An officer who was appointed as senior human resource officer did not have an appointment letter in the personal file and therefore it was not possible to confirm whether the officer was offered employment and what he was being paid.
- d) An officer who was recruited as the principle human resource officer did not have a copy of Kenya Certificate of Secondary Education (KCSE) certificate and leaving certificate in his file. The officer also lacked Masters Degree as required by the advert.
- e) The copies of testimonials filed in the personal files of the employees were not certified as true copies of the originals. Further the County Assembly Service Board had not taken steps to confirm the authenticity of the certificates.
- f) An officer employed as Chief Sergeant At Arms had a mean grade D-(Minus) with D- in English, E in Kiswahili, E in mathematics in KCSE while the advertisement for the position required a mean grade of C+ and must have served for the position of inspector and above in the disciplined forces for not less than 7 years. There was no evidence to

show that the officer served in the disciplined force as there was no certified copy of past employment certificate of service in his file.

- g) An officer who was recruited as the principle legal officer was not registered as a commissioner of oaths as required in the job advertisement. The staff also lacked a current practicing certificate as required.
- h) The KCSE certificate of one of the staff who was employed as Deputy Chief Sergeant At Arms was having KCSE Mean grade D (plain) with D- in English, D in Kiswahili, E in Mathematics and he did not meet the minimum qualification which is C+ in KCSE and must have served for not less than 15 years in the disciplined forces. The Assembly recruited two assistant procurement officers however one of them had diploma in business management with KCSE Mean Grade D (Plain) with D (Plain) in English, D (Plain) in Kiswahili, and E in Mathematics. While the other had Diploma in HR from Nairobi Aviation College and also KCSE Mean Grade D (plain) with E in Kiswahili and Math's and D- in English. Although the minimum requirement according to the advertisement was C in KCSE and C (Plain) in mathematics or Diploma in procurement /supplies management from a recognized institution, it was further noted that the position advertised was one post but instead two officers were recruited.

It is clear from the above observations that the County Service Board did not follow the laid down procedures in recruiting the staff.

The County Assembly also employed more staff than required and therefore uses more resources on wages/salaries.

Recommendations

The County Assembly should ensure;

- Optimal staff establishment used so that the wage bill is under control.
- The County Assembly Service Board should review the appointments for any irregularities and take the necessary action
- All officers must have the minimum requirements for each of the positions to assure of the right competency to ensure service delivery to the County residents.

4.2 Lack of Human Resources (HR) Manuals and Scheme of Services

The County Assembly Service Board had not developed the requisite HR manuals and schemes of service for use in the administration of the staff of the County Assembly. The manuals are important as they guide the Board on human resource issues including performance management, annual leave management, job descriptions, payroll management and staff discipline among others.

Recommendations

- The County Assembly should develop and implement a HR manual to guide the board on HR development.

- The County Assembly Service Board should develop and implement appropriate schemes of service for staff.

4.3 Review of IPPD Payroll

Review of IPPD payroll for the County Assembly of Wajir for the period 1 April 2014 to 30 June 2014 revealed that two (2) MCA's were paid excess in special duty allowances contrary to the requirement of Salaries and Remuneration Commission (SRC) Circular No.SRC/TS/CGOV/3/61 of 18 December 2013. The Vice chairman for committee of Health was paid Kshs.43,000 instead of Kshs.23,000 and Leader of Minority was paid Kshs.55,000 instead of Kshs.32,000.

Recommendations

1. The County Assembly should adhere to the human resource management policies and procedures and guidelines given by the SRC.
2. Recover the extra amounts paid as special duty allowance in full for the respective members of the County Assembly.

4.4 Review of County Assembly Board

The list of members and files of the Service board of the County Assembly of Wajir was not produced for audit verification to confirm qualifications and compliance with the Section 12 of the County Government Act, 2012.

Similarly, a register for all applications for jobs were not availed for audit to confirm all the members were qualified for the post.

Recommendations

The County Assembly should ensure compliance with the law in the appointment of the County Service Board.

Avail for audit verification the relevant records to confirm the County Assembly Service board membership and qualifications.

5.0 Information Technology (IT) Environment

Review of the County Assembly Information Technology environment of Wajir County reflected that the County Assembly does not have an IT strategic plan that supports operation requirements of the Assembly and there were no formally documented and approved processes to manage upgrades and system changes made to all information systems. It was further noted that the backups were not stored in a secure offsite storage facility but were retained in the ICT office. This poses risks for the IT in case of fire or theft. There were no formally documented and approved user management standards and procedures in the organization, documented schedule for routine maintenance and IT strategic Committee.

The Server room did not have a register for the persons who access the service indicating time and purpose an indication that there were no controls in the server room. There were no service level agreement maintained between the ICT department and the vendor. It was further observed that there were no smoke detectors in the server room and the County Assembly had no disaster recovery plan in place.

Recommendations

- Establish Strategic Committee and develop and implement a Disaster Recovery Plan.
- Develop and implement an IT policy.
- The County Assembly put in place measures to remedy the observed weaknesses.
- Develop and implement an IT Strategic plan documented and approved processes to manage upgrades and system changes. Develop and implement approved user management standards and procedures.

6.0 Unvouched Expenditure

Audit of the Cash book revealed that payment vouchers totaling Kshs.33,061,916 relating to various expenditure items such as oil fuel and lubricants, board, committees, conferences and seminars, domestic travel and subsistence allowances, training expenses, legal dues/fees and compensation payments amongst other were not made available for audit review.

Recommendation

It is recommended that the County Assembly adhere to the Government Financial Regulations and Procedures.

The County Assembly should always make all payment vouchers for audit review.

7.0 Non-Current Assets

7.1 Failure to Maintain Asset Register

The County Assembly of Wajir does not maintain permanent and expendable register to record the assets of permanent nature instead they prepare a schedule to capture the assets. It was further noted that the asset Schedule was not updated and lacked serial numbers of the assets recorded. Schedule indicating motor vehicles owned by the County Assembly and the registration certificates were not produced for audit verification.

Recommendation

The County Assembly should maintain a permanent and expendable register for all its assets at all times and update the same as assets are acquired.

Conclusion

The County Assembly of Wajir had teething challenges in her first year of operations. However, most of the challenges can be overcome by adhering to the Constitution, the Public Finance Management Act, 2012, the Public Procurement and Disposal Act, 2003 and Regulations, 2006 and all other relevant legislations on the management of public resources.

A handwritten signature in black ink, appearing to read 'E. O. Ouko', with three dots below the signature.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 May 2015