SAMBURU COUNTY
ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

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Presented by Lead Consultant

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ACRONYMS

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

ACKNOWLEDGEMENT

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

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

We sincerely acknowledge the contribution made by Mr. Kenneth Malel, The Head of Economic Planning who presided over the assessment entry meeting and set the tone for the superb cooperation and coordinated support that we received from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. Mr. Kenneth was the tireless coordinator of the assessment exercise on behalf of the County Government and County Assembly of Samburu.

Finally, we want to acknowledge the Clerk of the Samburu County Assembly, Hon. Patrick Leshore who presided over the exit meeting and assured the consulting team that the Annual Capacity and Performance Assessment program is welcome and its output will help the Samburu County to continuously improve its performance and service to the County at large.

EXECUTIVE SUMMARY

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

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

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced form FY 2016/17) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

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

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

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

ACPA Measures	Outcome
MAC	All have complied with MAC except for item 3 and 4- which has not been implemented
MPC	Have met 3 MPCs. MPC 5-Adherence to investment menu is not applicable in this assessment. The county has not met MPC 3 on Audit Opinion, MPC 6 on procurement plan, MPC 7 on County Core Staff, MPC 8 on environmental safeguard and MPC 9 on Citizen Participation.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	10
	KRA 2: Planning, Monitoring and Evaluation	6
	KRA 3 :Human Resources Management	2
	KRA 4: Civic Education and Participation	7
	KRA 5: Investment implementation & Social And environmental performance	2
	TOTAL	**27**

Achievements

The County performed well in the area of Public Financial Management, having strictly adhered to the budget calendar set out in the public financial management and also having submitted relevant reports time and in the manner prescribed by relevant bodies such as the PSASB for the financial reports.

The area of civic education and public participation performed well with the public being involved in the budgetary process.

Weaknesses

- Human Resource Management where there were no staffing plan and annual targets in place, no staff appraisal system, performance contracting for the county senior staff is not taking place currently, no service re-engineering being undertaken and rapid results initiatives-RRIs launched/up-scaled and finally there is need to review or development new skills and competency framework

- Investment implementation & social and environmental performance where there was no project completion register, projects were not implemented according to cost, no maintenance budget for completed projects and no annual environmental audits undertaken.

Challenges

The main challenges faced during the assessment include:

- The County staff were not aware of the ACPA and therefore, they had to be allowed more time to get ready for the assessment by way of retrieving various reports and documents required for review;
- Unreliability of the IFMIS system hence getting some reports from the system was difficult;

- Some of the tools required to be in place for verification purposes were not presented and some of the staff were unaware of their existence;
- Some of the reports availed were not published on the County webpage; and
- Most of the big projects were not near the County Headquarters and it was not possible to see them.

Areas of Improvement

The County should improve on the following areas:

- Training staff on the use of IFMIS Hyperion module in budget preparation and IFMIS procurement module;
- Put in place internal audit committee for the county executive and train the committee on how to be effective;
- Acquiring an automated revenue collection system and training staff on its usage;
- Put in place in staffing plans and annual targets;
- Put in place focal point persons in planning and M &E in all sectors
- Put in place a monitoring committee
- Putting in place proper monitoring and evaluation systems for project implementation;
- Establishing Civic Education units, with dedicated staff, budget and appropriate tools developed;
- Ensuring a comprehensive project completion register is maintained;
- Ensuring there is a proper allocation for maintenance costs to completed projects;
- Put in place a County Environment Committee
- Ensure annual environment Audits are carried out as stipulated by the Kenya environmental legislation on EIA/EMP related investments.

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

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

a) Entrance Meeting

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

b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Samburu County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

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

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Samburu County team that also comprised members of county assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any in order to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

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

1.2 Time Plan

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

Table 2: Activity Work Plan

Activity	10th June 2017	11th June 2017	12th June 2017	13th June 2017	14th July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visit to county projects					
Exit Meeting					
Preparing Report					

2.0 SUMMARY OF RESULTS

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

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	**Met**	The signed participation agreement by H.E. Governoe dated on 16th June 2016 was availed to the consulting team.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	**Met**	The first CB plan 2016/2017 developed by the County agreed to the format provide by the Program Operational Manual/Grant manual. It was

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
		Manual (annex).			signed by the County Secretary and the Focal Person on 8/9/2016. The second CB plan 2017/2016 agreed to the format provide by the Program Operational Manual. It was signed by the County Secretary and the Focal Person on 23/6/2017.
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu		N/A	Funds had not been disbursed for this

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
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		**N/A**	There has been a delay in the program implementation and funding is yet to be given.

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	**Met**	As per the signed participation agreement and compliance with MAC's
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by **30th September** and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements	3 months after closure of the FY (30th of September). Complied with if the county is submitting individual department statements: 3 months after end of FY for department	**Met**	The county executive and the county assembly financial Statements for FY 2015/2016 were submitted to the Kenya National Audit Office on 30th September 2016 and National Treasury with required signatures as evidenced by approval stamp. The consolidated financial statements were submitted

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		are submitted for each department, the county must also submit consolidated statements by 31st October. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.	statements and 4 months after end of FY for consolidated statement. If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.		to the County Assembly on 15 October 2016. Submission letters for the financial statements submitted to the OAG, National Treasury were not availed. The financial statements availed are signed as required and are in accordance with the IPSAS template provided by the PSASB.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue	To reduce fiduciary risks	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. MoV: Audit reports from Office of the Auditor General. **Transitional arrangements:** Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues. First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows: Audit report shows that the county has: • Provided documentation of revenue and expenditures (without significant issues leading to adverse	Note. This will be last trigger for release as report is not yet there upon time for the ACPA. ***Transitional arrangements:*** First ACPA where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.	**Not Met**	The County Executive's audited financial statements for the year 2015/2016 carry an adverse opinion based on the following grounds: i)The County did not meet target in local revenue collection by Kshs 189,749,504. ii)The accuracy and completeness of the reported balance of cash and cash equivalent of Kshs 223, 338,426.60 could not be established. iii)County deposit account – the cash book balance of Kshs 95,250, 144.75 was not included in the financial statements for the year ended 30 June 2016.The bank reconciliation statement as

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place			at 30 June 2016 indicates a reconciling difference of Kshs 30,862,469.15. Therefore, the County may be unable to refund contractors their retention monies after the defects liability period. iv)Expenditure amounting to Ksh 1,756,200 relating to domestic Travel and subsistence allowances was incurred irregularly. v)County Youth Enterprise Fund had non-performing loans amounting to Kshs 4,700,000. vi)The county breached disclosure agreement by not disclosing pending bills of Kshs 1,226,090,673.10 as an annexure. vi)There was an unaccounted expenditure

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					of Kshs 10,233,965 relating to Outright programme, purchase of livestock, construction of sanitary block and purchase of 1300 dustbins. vii) Outstanding imprests of Kshs 32,231,886 which were long outstanding which were not recovered from defaulters' salaries and were not traceable to the imprests register. Therefore the county breached regulations on imprest management. The County Assembly's carry a disclaimer opinion based on the following issues grounds: i)The County Assembly presented inaccurate financial statements for the year ended 30 June 2016

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					relating to inaccurate trial balance, inaccurate statement of cashflows and inaccurate statement of comparison of budget to actual amounts: recurrent and development combined. ii)There were unsupported receipts and payments o Kshs 15,527,402. Therefore it was not possible to confirm the accuracy and completeness of the amount. iii)There was an unexplained and un-reconciled balance of Kshs 128,699.85 on compensation of employees between the financial statements and the ledger. Therefore it was not possible to establish the correct balance of

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					compensation of employees as financial statements reflect a different figure. iv)No schedules were presented for audit in support of Use of goods balance of Kshs 2,071,061.05 relating to routine maintenance and therefore it was not possible to confirm the propriety of the expenditure. v)Cash-in-hand balance of Kshs 1,100,000 as at 30 June 2016 could not be confirmed. vi)There was outstanding impress balance of Kshs 10,573,405 and no explanation was given why imprest holders failed to surrender imprest by 30

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					June 2016. vii)There were unsupported payables amounting to Kshs 15,527,402 relating to the relating to payment of salaries in June and August 2015 by County Executive before County Assembly opened bank accounts. The summary of payments made was not provided for verification of claims. viii)It was not possible to confirm the value of assets acquired by the County Assembly because statement of cashflow balance and summary of fixed assets register reflected different balances. ix)There was irregular expenditure relating to income tax of Kshs 11,

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					428,289 that was not levied on county assembly officials resulting in penalties and interests amounting to Kshs 5,011,260. x)Unaccounted expenditure of Kshs 30,636,710 relating to sitting allowances, domestic travel and subsistence allowances and irregular procurement of food stuffs.
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	**Met**	CIDP for the year 2013-2017 developed in 2014 hard copy seen and published on the county website. Annual Development Plan 2017/2018 was received by

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: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.			the County Assembly on 26th August 2016 as per stamp. The ADP FY 2017/2018 was not posted to the County Website. The approved budget for the financial years 2015/2016, 2016/17 and 2017/2018 was availed but not posted to the county website. Budget FY 2016/2017 was received by the county assembly on 29/4/2016 and approved on 27/5/2016. Budget FY 2017/2018 was tabled to the county assembly on 14/3/2017. The approved itemized budget and program based budget for the FY 2016/2017 posted to the County Website.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. MoV: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	**N/A**	The investment menu relates to the actual capacity building grant which is yet to be given
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).	At point of the ACPA (for current year)	**Not Met**	The procurement plans for the FY 2017/2018 for each department at the county executive and for the county assembly were

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	MoV: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process. Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.			availed. The individual plans were uploaded to the IFIMS. Procurement is decentralized to departments hence there is no consolidated procurement plan for the County. Procurement plans are aligned with the budget and they are updated after revision of the budget.
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place as per below list (see also County Government Act Art. 44).	At the point of time for the ACPA.	**Not Met**	All core county executive staff are in place except the Monitoring and Evaluation (M&E) officer.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		The following staff positions should be in place: • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer MoV: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff **acting** in positions may also fulfill the conditions if they comply with the qualifications			The organogram in use was the one developed in the CIDP and evidence of its official sanctioning was availed through an approval dated 21/11/2017. The Human Resources Director was recently hired (1/1/2017) and most of the processes in HR are yet to be put in place. The county assembly was previously treated like a department of the executive and is only now substantially filling the core staff positions amid claims of skewed recruitment that has led to the personnel files of key officers being held at the Ethics and Anti-Corruption Commission.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		required in the schemes of service.			
Environmental and Social Safeguards					
8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.	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. To avoid significant adverse environmental	1. Counties endorse and ratify the environmental and social management system to **guide investments** (from the ACPA starting September 2016). 2) All proposed investments **screened*** against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 3) Prepare relevant **RAP for all investments with any displacement. Project Reports for investments for submission to NEMA**. (From the 3nd AC&PA, Sept. 2017). Sample 5-10 projects. 4. Establishment of County Environment Committee.	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in	**Not Met**	1. The Samburu County embraces EMCA and collaborates with NEMA in the environmental and social screening, vetting and licensing of all projects within the county including those it funds. This arrangement with NEMA has no official documentation such as an agreement, contract or Memorandum of Understanding but functions mainly through respective county and NEMA officials. 2.Proposed projects have undergone screening as evidenced in the seven EIA reports availed vide: 1. PR/SMB/5/2/120 County

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	and social impacts To promote environmental and social benefits and ensure sustainability To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)	 MoV: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened. * In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.	the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).		Government offices Maralal 2. PR/SMB/5/2/143 County Assembly Chambers and associated works, Maralal 3. Borehole at Lolparuai primary school, Archers post. 4. PR/SMB/5/2/053 Bore hole Ngorika primary school Kirisia division. 5. PR/SMB/5/2/054 Borehole at Nkabune /Endikir church 6. PR/SMB/5/2/122 Modern health Facility at Archers post 3.No projects with a displacement component have been initiated or are anticipated in the near future

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					4. County environment committee members were identified but the committee is yet to be gazetted.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	Established an operational Complaints Handling System, including a: a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems. b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints c) simple complaints form/template designed and available to the public d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.) e) Up to date and serialized record of complaints coordinate implementation of the Framework and a	At point of time for the ACPA.	Not Met	a) There is no citizen complaints system is in place. b) There is no designated officer, record keeping or general complaints handling committee but management committees such as the County Technical Environment Committee with a varied and broad membership are able to address some technical sectoral complaints. c)No template for complaints are provided d) Citizens may make complaints through the Barazas, Any Other Business (AOB) opportunities, and contact members of County

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		grievance committee is in place. MoV: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc. *See also County Government Act Art. 15 and 88 (1)*			Assembly who raise issues on the floor of the assembly or contact the office of the public relations officer in the assembly speaker's office.

2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	KRA 1: Public Financial Management **Max score: Maximum 30 points.**						
	Strengthened budget formulation, resource mobilization and allocation						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) Budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	**Maximum 2 points.** 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	**a)1** **b)0**	a) The County budget is programme based with various sector specific programmes clearly indicated. Program based budget for the FY 2015/2016 availed. b) Budget is not prepared using IFMIS Hyperion module. The budget is prepared using excel and then uploaded to the IFMIS hyperion module.
1.2		Budget process follows clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to end of August	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings	**Max. 3 points** If all 5 milestones (a-e) achieved: 3 points	**2**	a) CEC Treasury & Economic Planning issued a budget process circular no 5/2014 for budget of 2015/2016

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			the 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 – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October. c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county	(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.		on 27th August 2014. Guidelines for the MTEF budget for the period 2016/2017 to 2018/2019 were issued vide circular no 0/2015 dated 18/8/2015. b) County Budget Review and Outlook paper for financial year 2015/2016 submitted to County Assembly on 29th September 2015 as per receiving stamp. c) County Fiscal Strategy Paper 2015/2016 was submitted to the County Assembly on 11th March 2016 as per submission letter. There was no evidence availed to show whether the county fiscal strategy paper 2016 was submitted to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			assembly to discuss within two weeks after mission. d) CEC member for finance submits budget estimates to county assembly by 30th April latest. e) County assembly passes a budget with or without amendments by 30th June latest.				the county executive committee by 28th February 2016. d) There was no evidence to show that the CEC Member Ministry of Finance and Economic Planning submitted the County budget for year 2015/2016 to the County Assembly by 30th April 2015. e) County assembly passed budget 2015/2016 on 27th June 2015 as evidenced by stamp.
1.3		Credibility of budget	a) Aggregate expenditure out-turns compared to original approved budget. b) Expenditure composition for each sector matches budget	Review the **original** budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote)	**Max. 4 points.** Ad a): If expenditure deviation between total budgeted expenditures and total exp. in final	**a)1** **b)2**	a) Actual Expenditure for FY 2015/2016 was Kshs. 3,441,437,481 versus overall original budget of Kshs. 4,060,703,310 which was 84.7%. This translates to positive

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
			allocations (average across sectors).	level).	account is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point. <u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.		variance of 15.3% b)Average deviation of expenditure across sectors for the FY 2015/2016 was 0.27% as illustrated below: i) County Assembly expenditure was Kshs.493,165,509 against a budget of Kshs. 504,457,738. A deviation of 2.24%. ii)County Executive expenditure was Kshs.291,912,581 against a budget of Kshs. 297,890,222, translating to a deviation of 2.01% iii) Finance, Economic planning & ICT expenditure was Kshs.365,841,903 against a budget of Kshs.357,189,071, translating to a

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							deviation of (2.42%) iv)Agriculture, Livestock and Fisheries expenditure was Kshs.292,648,316 against a budget of Kshs.331,282,896, translating to a deviation of 11.66% v)Environment and natural resources expenditure was Kshs.85,709,274 against a budget of Kshs. 95,421,078, translating to a deviation of 10.18% vi)Education and youth affairs expenditure was Kshs.492,062,809 against a budget of Kshs.517,012,599, translating to a deviation of 4.83% vii) Health services expenditure was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Kshs.783,928,818 against a budget of Kshs.697,428,062, translating to a deviation of (12.40%) viii)Physical planning and housing expenditure was Kshs.181,734,152 against a budget of Kshs.198,559,919, translating to a deviation of 8.47% ix) Public transport, public works and services expenditure was Kshs.965,952,912 against a budget of Kshs.957,201,065, translating to a deviation of (0.91%) x)Trade, tourism, cooperatives and enterprise development expenditure was Kshs.278,754,142

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
							against a budget of Kshs.284,229,544, translating to a deviation of 1.93% xi)Culture, social services and gender expenditure was Kshs.99,369,004 against a budget of Kshs.99,980,098, translating to a deviation of 0.61% xii) County Public Service Board expenditure was Kshs.105,967,880 against a budget of Kshs.108,256,000, translating to a deviation of 2.11%.
	Revenue Enhancement						
1.4	Enhanced revenue management and administratio	Performance in revenue administrati on	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	0	Revenue collection in the County is not automated for all the revenue streams. Revenue from the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	n						Single Business Permit is collected through Local Authority Information Financial Operation Management Systems (LAIFOMS). The other revenues are collected for by way of receipts issuance.
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	**Max. 1 point.** If increase is more than 10 %: 1 point.	**0**	There was a 4.74% decline in the collection of OSR for the FY 2015/2016. FY2014/2015 OSR – Kshs.175,037,733 FY 2015/2016 OSR– Kshs . 166,740,636.5
	Enhanced capacity of counties on execution (including procurement), accounting and reporting						
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	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8.	**Max. 2 points.** (a &b) Submitted on time and published: 2 points. (a only):	**a)0**	a)Quarterly reports July – September 2014, October-December 2014 and January-March 2015 availed. Submission letter of individual quarterly reports to ascertain

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
			assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	Submitted on time only: 1 point.	b)0	compliance with the reporting timelines to the CoB and the National Treasury were not availed. However, the consolidated report for the first 3 quarters was submitted to the County Assembly on 30/4/2015 and to the National Treasury on 6/5/2015. There were no submission letters to evidence submission of the quarterly reports to the CRA and the CoB. b) Summary of revenue, expenditure and progress report was not published on the county website.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the	Review annual financial statements, bank conciliations and related	**Max. 1 point.** Quality as defined by APA team or	1	Financial statements for the year 2015/16 were developed according to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			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, appendix with fixed assets register.	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.	NT assessment (excellent/satisfactory): 1 point		format prescribed by PFMA and Public Sector Accounting Standards Board. The format used comprises of statements of receipts and payments, statement of assets, statement of cash flow, statement of appropriation (recurrent and development), summary of provisioning, summary of assets, significant accounting policies as well as notes to the financial statements.
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Income and expenditure statements; 2. Budget execution	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures are drawn from.	**Max. 2 points**. If all milestones (1-3): 2 points	0	Monthly reports for the FY 2015/2016 were not availed for review. However, bank reconciliation

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
			report, 3. Financial statement including: a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger.		If 1 or 2: 1 point If none: 0 points.		statements for the period July 2015 to June 2016 for the following accounts availed: Road and fuel levy account, county revenue fund account, Deposit account, Special purpose account and recurrent account.
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.	**Max. 1 point.** Registers are up-to-date: 1 point. Transitional arrangements: First year: Assets register need only to contain assets acquired by county governments since their	0	The assets register was not updated up to 2016 but rather to up to 2014. The register availed detailed, assets codes, serial number, and date of purchase of the assets, assets description, purchase price, responsible employee and condition of the assets

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
					establishment. <u>Second year</u> onwards: register must include all assets, including those inherited form Local Authorities and National Ministries		for the following assets acquired by the County from 2013: furniture and fittings, motor vehicles, computers and accessories and biological assets that are found the game reserves. The assets register maintained by the Office of the Governor, Ministry of Public Works, Ministry of Health, Ministry of Health and Natural Resources, Ministry of Agriculture, Livestock and Fisheries and Ministry of Land, Housing and Urban Development did not disclose assets tags.
	Audit						
1.10	**Internal audit**	Effective Internal audit	Internal audit in place with quarterly IA reports submitted to IA	Review audit reports. Check against the PFM	**Max. 1 point.** 4 quarterly audit	**1**	At the County Executive, the internal audit unit is in place

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		function	Committee (or if no IA committee, in place, then reports submitted to Governor)	Act Art 155	reports submitted in previous FY: 1 point.		with 4 members of staff. The department currently reports administratively to the CFO and functionally to the Governor. There were no quarterly reports prepared. The department only prepares annual reports based on risks as stipulated in the work plan. The following reports prepared in the FY 2015/2016 were availed: i) Fiduciary review of funds utilized by the department of Health services in relation to DANIDA grants FY2015/2016. Report dated 13/5/2016 was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							addressed to Chief Officer Health Services. ii) Audit of department of Tourism, cooperative, trade and investment for the period ending 30th June 2015. Report dated 5/8/2015 was addressed to the chief officer. At the County Assembly, the internal audit unit is in place with one staff. Internal audit reports prepared and submitted to the County Assembly Public Service Board through the Clerk were availed. The internal audit activity charter and work plan for the FY2017/2018 in place for both the County Assembly and County

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
							Executive were availed.
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	**Max. 1 point**. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	The internal audit Committee for the County Executive was not in place. The Executive County was at an advanced stage of recruiting internal audit committee members. The internal audit committee members for the County Assembly were appointed and already inducted. Minutes of the induction session availed.
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Total expenditure as per reports to CoB.	**Max. 2 points** Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	The value of audit queries for the County Executive for the FY 2015/2016 was Kshs 757,093,845 while for the County Assembly is Kshs 166,573,524. The value of audit queries was Kshs 923,667,369 out of consolidated

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							expenditure of Kshs 4,400,344,697, representing 21%.
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	**Max. 1 point.** Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	0	The value of audit queries was Kshs 923,667,369 for FY 2015/2016 while for the FY 2014/2015 was Kshs 644,217,055. There was no reduction but rather an increase in value of audit queries in the 2 financial years.
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	**Max. 1 point**. Tabling of audit report and evidence of follow-up: 1 point.	1	The Public Investment and Accounts Committee scrutinized the audit report for the financial year 2014/2015. However, a report or evidence of the County Assembly's scrutiny of the audit report was not availed. However, the Public Investment and Accounts Committee scrutinized the report

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
							of the Auditor General on the financial operations of Samburu County Government and its defunct Local Authorities for the period 1 January 2014 to 30 June 2014. Report was availed to the consulting team.
	Procurement						
11.5	**Improved procurement procedures**	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	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). a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement reports to PPRA on time.	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted. Check reports from	**Max. 6 points**. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=**2 points** b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds):	**a)0** **b)0** **c)1**	a) The County complies with only 12 IFMIS procurement steps. b) Quarterly reports submitted to the PPRA were not availed for review. c)The following sampled procurements adhered to procurement thresholds/ procurement methods: i)Supply of 2 refuse

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. 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 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	tender committees and procurement units. Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports. Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.	**1 point** c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: **1 point**. d) Storage space and single complete files for sample of procurements: **1 point** e) Evaluation reports: **1 point**		trucks for the department of environment (SCG/T/015/2015-2016) awarded to Trans Africa Motors at Kshs.13,800,000(5bid documents)-open tender method was used. An advert dated 1/2/2016 availed. Ii) Construction of 3No. Workshops at Maralal Youth Polytechnic (SCG/040/2015-2016) at Kshs.8, 266,071 (6bid documents) Saimen Enterprises. Open tendering method was used. An advert dated 1/2/2016 was availed. iii)Supply and delivery of beehives and beekeeper kits (SCG/T/026/2015-

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 large procurements (2 points)				2016) awarded to Mejooli Enterprises at a tender sum.3,850,500.(3 bid documents). Open tender method was used. Tender notice was availed. iv) Rehabilitation of Laresoro water supply (SCG/Q/506/2015-2016) awarded to Mejooli Enterprises Ltd at Kshs.849,201. Request for quotation method was used. (3 quotations reviewed in the procurement file.) v) Supply of 187 No. of camel heifers and 13No. camel bulls (SCG/Q/037/2015-2016)awarded to Samburu Imani Enterprises at Kshs 14,813,000.(7bid documents)open tender

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
						d)0	method was used. Tender advert dated 1/2/2016 was availed. d) Procurement files sampled as is in (c) above are filed as a single file for each procurement. The files sampled contained procurement requisition form user department, tender advertisement/request for quotation, appointment letters for appointment letters of tender opening and tender evaluation committee, tender opening minutes, one signed off evaluation report, tender evaluation minutes, memo of award, notification of award, acceptance letter of award and appointment of

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)0	acceptance and inspection committee. Filing of procurement records is at the department level. Storage space within the county is not adequate e) Evaluation reports signed off by all evaluators without individual evaluator scoring made were availed for the following procurements: i)Supply of 2 refuse trucks for the department of environment (SCG/T/015/2015-2016) awarded to TransAfrica Motors at Kshs.13,800,000(5bid documents and -open tender advert 1/2/2016

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
							reviewed) ii)Construction of 3No. workshops at Maralal Youth Polytechnic(SCG/040/2015-2016) awarded to Saimen Enterprises at Kshs.8,266,071 (6bid documents and tender advert dated 1/2/2016 reviewed), national open tender - iii) Supply and delivery of beehives and beekeeper kits (SCG/T/026/2015-2016) awarded to Mejooli Enterprises at a tender sum.3,850,500.(3 bid documents and tender notice reviewed). iv)Rehabilitation of Laresoro water supply (SCG/Q/506/2015-2016) awarded to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Mejooli Enterprises Ltda at Kshs.849,201.(3 quotations) v) Supply of 187No. of camel heifers and 13No. camel bulls (SCG/Q/037/2015-2016)awarded to Samburu Imani Enterprises at Kshs 14,813,000.(7bid documents and tender advert 1/2/2016 reviewed)
	Key Result Area 2: Planning and M&E **Max score: (tentative 20 points)**						
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated in one) established. b) There are designated planning and M&E officer and each line	Review staffing structure and organogram. Clearly identifiable budget for planning and M&E functions in the budget.	**Maximum 3 points** The scoring is one point per measure Nos. a-c complied with.	**a)1**	a) The planning and M&E section is under the Ministry of Finance and Economic Planning, headed by Director Economic Planning who is assisted by an Economist and a Clerical Officer. b) There are no designated Planning

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
			ministry has a focal point for planning and one for M&E c) Budget is dedicated for both planning and M&E.			b)0 c)0	and M&E officers and each line ministry has no focal point for planning and none M&E. c) The budget allocation for Economic Policy and County Planning was Kshs. 450,329,000 for the financial year 2015/2016. This budget included allocations for salaries, operations and maintenance costs. No dedicated budget for planning, monitoring and evaluation activities
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	**Maximum: 1 point** Compliance: 1 point.	0	There is a fully constituted County M & E Committee comprising of 10 members namely: County Secretary, Respective Line Implementer (Chief

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Officer), Representative from Governor's Office, County Public Works Officer (road, water and works), County Internal Auditor, Representative from County Treasury – Finance, Representative from County Treasury – Planning (Secretary), and Representative from Controller of Budget. The M & E committee has not been gazetted and is not active.
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to guideline structure of CIDP guidelines, b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and	CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP). See County Act, Art. 108, Art 113 and Art. 149.	**Maximum: 3 points** 1 point for compliance with each of the issues: a, b and c.	**a)1** **b)1**	a) CIDP 2013-2017 was developed in the required format as contained in the CIDP guidelines published by MoDP. b) CIDP has clear objectives, priorities and outcomes,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP guidelines, 2013, chapter 7.		c)1	reporting mechanism, result matrix, key performance indicators included. c) The annual financing requirement for ADP 2016/2017 was Kshs.2,560,233,888. This was 73% of the FY2015/2016 county revenue (Kshs.3,500,950,980).
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 on it then it is assumed to be passed). b) ADP contains issues mentioned in the PFM Act 126,1, number A-H	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	**Maximum: 4 points** Compliance a): 1 point. b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.	a)1 b)1	a) The ADP 2016/2017 was submitted to the County Assembly on 7th August, 2015 as evidenced by the approval stamp. Individual ADP for 2015/16, 2016/17, 2017/18 provided. b)The ADP adhered to the following 4 issues mentioned in the PFM Act 126,1: i) strategic priorities for

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							the medium term that reflect the county government's priorities and plans; ii) a description of how the county government is responding to changes in the financial and economic environment; iii) programmes to be delivered with details for each programme; and iv) a description of significant capital developments. The ADP lacks the following issues: i) payments to be made on behalf of the county governments, including details of any grants, benefits and subsidies that are applied; ii) detailed description

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
							of proposals with respect to the development of physical, intellectual, human and other resources of the county, including measurable indicators where these feasible; iii)a summary budget in the format required by regulations; and iv)such other matters as may be required by the constitution and this Act
2.5		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 final budget allocation. Sample 10 projects and	**Maximum: 2 points** Linkages and within the ceiling: 2 points.	0	The projects in the ADP are aligned to specific programmes in the CIDP. However, there is a difference in costing between the ADP, County Fiscal Strategy Paper and the final budget. In addition the activities in the ADP are not costed, only a listing of the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				check that they are consistent between the two documents.			projects is included In the ADP. The annual financing requirement for ADP 2016/2017 was Kshs. 2,560,233,888 and the FY 2016/2017 budget allocation was Kshs.1,677,125,000 (52.8%). This therefore means that the costing of the ADP for the FY 2016/2017 is not within +/- 10 % of final budget allocation. Sampled projects included: i) Supply and delivery of 187No. heifers and 13No.camel bull, budgeted at Kshs.7,000,000 and purchased at Kshs.14,813,000 ii)Construction of cattle crushes budgeted at Kshs.4,000,000 and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							purchased at Ksh.493,200 iii)Construction of veterinary lab budgeted at Kshs.8,000,000 and purchased at Kshs.5,696,050 iv) Construction of sale yards budgeted at Kshs.8,000,000 and purchased at Kshs.9,823,820. v)Supply of beehives budgeted at Kshs.2,000,000 and purchased at Kshs.3,850,500
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; b) Produced timely by September 1 and c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators. Verify that the indicators have been sent to the CoG.	**Maximum: 5 points.** a) C-APR produced = 2 points b) C-APR produced by end of September. 1 point.	0	a) There are annual progress reports prepared by the Planning unit. However, progress reports for the FY 2015/2016 were not availed for review. Progress report for the FY 2014/2015 was availed. b) The progress reports

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
			implementation. (Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.		c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		for the FY 2015/2016 was not availed. Therefore it was not possible to establish compliance with the set timelines of 1 September every year. c) The annual progress report prepared for FY2015/2016 was not availed to establish whether it included CIDP performance indicators and targets and with result matrix for results and implementation.
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	**Maximum: 1 point.** Evaluation done: 1 point.	0	Evaluation of completion of major CIDP projects was not conducted on an annual basis. No evaluation was undertaken for the FY 2015/2016.

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
							Progress report for the FY 2014/2015 was deemed the evaluation report of the CIDP. The objective of the evaluation was to ensure that planned activities are undertaken in line with the budget provisions and the corresponding work plans. Some of the planned projects undertaken were: installation of water tanks in pre-schools, construction of pre-school classrooms, street lighting, improvement of Suguta Marmar-Kisima road(C77) and town roads, construction of storm water drainage and construction of boreholes etc.
2.8		Feedback	Evidence that the ADP	Review the two	**Maximum: 1**	**0**	There was no evidence

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
		from Annual Progress Report to Annual Developme nt Plan	and budget are informed by the previous C-APR.	documents for evidence of C-ARP informing ADP and budget	**point.** Compliance: 1 point.		was availed to the consulting team establish that the ADP and budget are informed by the previous C-APR.
	Key Result Area 3: Human Resource Management Max score: 12 points.						
3.1	Staffing plans based on functional and organization assessments	Organizatio nal structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).	**Maximum 3 points:** First AC&PA: a = 2 points, b = 1 point c= NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	**a)0** **b)0** **c)0**	The Human Resources Director position was vacant for a long time and was just recently recruited (started work on 1st January 2017. No Staffing Plans have yet been developed CARPS did not inform the staffing plan No annual targets
3.2	Job descriptions,	Job descriptions,	a) Job descriptions in place and qualifications	Job descriptions	**Maximum score: 4 points**	**a)1**	a) The County uses the generic Public Service

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
	including skills and competence requirements	specifications and competency framework	met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check)) b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check) c) Accurate recruitment, appointment and promotion records available	Skills and competency frameworks. Appointment, recruitment and promotion records	All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	b)1 c)0	Commission (PSC) schemes of service and job descriptions. b) Skills and competences are being developed and yet to be finalized vide Capacity Assessment and rationalization of the Public Service (CARPS). c) Accurate recruitment, appointment and promotion records are not available. In the absence of a substantive human resources director, the Samburu Public Service Board assumed HR role and in consultation with the directorates was able to deliver on key human resources functions that include recruitment,

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
							appointment and some personnel records as evidenced in the board's availed files. No promotions have been made as the county Human Resources Advisory Board has not met since she came on Board.
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalized. b)Performance contracts developed and operationalized c) service re-engineering undertaken d) RRI undertaken	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	**Maximum score: 5 points.**[1] a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place	**a)0** **b)0**	a) Staff appraisal is currently not being undertaken in either the county executive or assembly b) Performance contracts were not availed for review but the consulting team was informed by the head of economic planning that only the initial contracts for the FY 2013/14 were available as the process has not

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point	 c)0 d)0	been updated since. c) No service re-engineering that has been undertaken by the county. d)No Rapid results initiatives that were launched in the county.
	Key Result Area 4: Civic Education and Participation - ***A citizenry that more actively participated in county governance affairs of the society*** **Max score: 18 points**						
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	County Act, Art 99-100.	**Maximum 3 points.** CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points	0	The county does not have functional civic education Units a)The county has not yet established Civic Education units b) There are no dedicated staff since civic education units are yet to be formed

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) Tools and methods for CE outlined.		Only one: 1 point.		c) There was no budget for civic education d) There was no program for civic education was outlined e) Civic education tools /methods were not availed to the consulting team.
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	**Maximum 2 points.** Roll out of minimum 5 civic education activities: 2 points.	**0**	The only evidence of public participation availed was with regard to review of policies, assembly bills and the budget where notices were made including in the newspapers and through the village administration system.
4.3	Counties set up institutional structures systems & process for	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-	County Act, Art. 96. Review approved (final) policy / procedure documents describing access to information	**Maximum 2 points.** a) Compliance: 1 point.	**a)1**	a)Samburu county's system for access to information/ communication framework predicates on (and is

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
	Public Participation		friendly documents shared In advance of public forums (plans, budgets, etc.) b) Counties have designated officer in place, and officer is operational.	system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)	b) Compliance: 1 point.	b)0	superimposed on) the administrative structure from the chief officer all the way to the village level administrator. Evidence of meetings' notices, reports and information shared was availed. b) There is no designated officer charged with issues of information.
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget	PFM Act, Art. 137. County Act, 91, 106 (4), Art. 115. Invitations Minutes from meetings in the forums. List of attendances, Meetings at ward levels,	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	a)1 b)0	a) Evidence of invitation to public participation of MTEF Budget FY 2017/2018-2019/2020 availed. b) Members of the County Assembly further lead the deliberations on the budget in other public

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
			forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. d) Evidence that forums are structured (not just unstructured discussions) e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.	Link between minutes and actual plans. List of suggestions from citizens, e.g. use of templates for this and reporting back. Feedback reports / minutes of meetings where feedback provided to citizens		c)0 d)1 e)1 f)0	engagements fora. c) The attendance list provided for public participation did not clearly indicate whether representation by various participants in attendance met the requirements of PFMA (section 137). d) Adverts for meetings indicate a structured meeting with time, date, venue and agenda. Public participation for the MTEF budget FY 2017/18-2019/20 for the Samburu North, Samburu Central and Samburu East sub counties was to be held on 22/2/2017, 23/2/2017 and 24/2/2017 respectively. e) Summary of public participation views on budget 2017/18-2019/20 was availed.

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
							f) There was no evidence of feed-back to citizens on how proposals had been handled.
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	**Maximum points: 1** Compliance: 1 point.	0	The C-APR for FY 2015/2016 was not produced.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: **i)** County Budget Review and Outlook Paper **ii)** Fiscal Strategy Paper **iii)** Financial statements or annual budget execution report **iv)** Audit reports of financial statements	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	**Maximum points: 5 points** 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points	1	Only the fiscal strategy paper and the county budget were published and shared on the county's web page. The following were not published on the county website: **i)** County Budget Review and Outlook Paper **ii)** Financial statements **iii)** Audit reports of financial statements

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
			v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget		1-2 issues: 1 point 0 issues: 0 point.		iv) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter v) Annual progress reports (C-APR) with core county indicators vi) Procurement plans and rewards of contracts vii) Annual Capacity & Performance Assessment results
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	**Maximum 2 points** Compliance: 2 points.	**2**	The following bills were on the Samburu County 2014 bills on the County Assemblies Forum (CAF) Website: 1. Agricultural Machinery Services Bill 2,Flag and other

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
							symbols 3. Youth and women enterprises development fund 4. Coordination of Government functions. 5. Cost , care, support and maintenance of persons with disabilities 6. Finance bill 7 Assembly services 8. Coordination and administration of county functions 9. Alcoholic drinks control 10.Non-governmental entities registration and control
	Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.						
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan	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. Points are only provided with 100 % completion	**Maximum 4 points (6 points in the first two AC&PAs).**[2] More than 90 %	0	There is no project completion register There was no assessment that was carried out for projects

[2]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

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
		implemented	*Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in.* If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.	against the plan for each project. If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY. Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	implemented: 4 points (6 points in the first two AC&PAs). 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point. If no information is available on completion of projects: 0 point will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status		planned in the Annual Development Plan FY 2015/2016 matching the same to the final contract prices. Therefore, it was not possible establish the % of planned projects in the ADP implemented in the FY 2015/2016 according to completion register of projects.

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
					of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within **budget** estimates (i.e. +/- 10 % of estimates).	Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. 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	**Maximum 4 points. (5 points in the first two AC&PAs).** More than 90 % of the projects are executed within +/5 of budgeted costs: 4 points (5 points in the first two AC&PAs) 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	0	70% of the sampled projects were not implemented within -/+10% of the estimates as illustrated below: i) Supply and delivery of 187 No. heifers and 13No.camel bull, budgeted at Kshs.7,000,000 and purchased at Kshs.14,813,000. This project was implemented within -111.61% of the budget estimate. ii) Solar fridges and solar systems budgeted at Kshs.8,100,000 and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports. Compare actual costs of completed project with original budgeted costs in the ADP/budget.			purchased at Ksh.5,288,580. This project was implemented within +34.71% of the budget estimate. iii) Construction of veterinary laboratory budgeted at Kshs.8,000,000 and purchased at Kshs.5,696,050. This project was implemented within +28.80% of the budget estimate. iv) Construction of sale yards budgeted at Kshs.8,000,000 and purchased at Kshs.9,823,820. v) Supply of beehives budgeted at Kshs.2,000,000 and purchased at Kshs.3,850,500. This project was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							implemented within -92.53% of the budget estimate. vi) Supply of 3 refuse trucks budgeted at Kshs.20,000,000. 2 trucks purchased at Kshs.13,800,000. This project was implemented within +31% of the budget estimate. vi) Soil conservation budgeted at Kshs.5,000,000. Project was implemented at Kshs.4,172,456. This project was implemented within +16.56% of the budget estimate. vii) Bridges, drifts and culverts in Maralal town, budgeted at Kshs.10,000,000 and implemented at

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
							Kshs.9,654,000. This project was implemented within +3.46% of the budget estimate. viii) Improvement of Londukongwe-Nonkeen-Naimarlal road budgeted at Kshs.5, 000,000 and implemented at Kshs.4, 902,000. This project was implemented within +1.96% of the budget estimate. ix) Gravelling and drainage of Maralal-Loosuk road budgeted at Kshs.10, 000,000 and implemented at Kshs.9, 396,500. This project was implemented within +6.04% of the budget estimate. x) Construction of

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
							warehouse block at Maralal budgeted at Kshs.5, 000,000 and implemented at Kshs.8,096,380. This project was implemented within - 61.93% of the budget estimate.
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was **minimum 5 % of the total capital budgeted evidence in selected larger projects** (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	Review budget and quarterly budget execution reports as well as financial statements. 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	**Maximum 3 points (4 points in the first two AC&PAs).** Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&PA).	0	Completion register for projects implemented 3 years ago was not availed. Further, there is no proper allocation of maintenance costs.

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
				been provided for maintenance of these investments.	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.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 points	**0**	No Annual environment Audits were carried out as stipulated by the Kenya environmental legislation on EIA/EMP related investments in the county.
5.5	EIA /EMP	EIA/EMP	Relevant **safeguards**	Sample 5-10 projects	All 100 % of	**2**	The sampled projects

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
	procedures	procedures from the Act followed.	**instruments Prepared**: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works **in case where screening has indicated that this is required**. All building & civil works investments **contracts** contain **ESMP implementation provisions** (counties are expected to ensure their works contracts for which ESIAs /ESMPs have been prepared and approved safeguards provisions from part of the contract.		sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points		had Environment Impact assessment EIA with environment management plans developed in compliance with the Environment Management and Coordination Act and its regulations and lodged with NEMA: 1. PR/SMB/5/2/120 County Government offices Maralal 2. PR/SMB/5/2/143 County Assembly Chambers and associated works, Maralal 3. Borehole at Lolparuai primary school, Archers post. 4. PR/SMB/5/2/053 Borehole Ngorika primary school Kirisia division.

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. PR/SMB/5/2/054 Borehole at Nkabune /Endikir church 6. PR/SMB/5/2/122 Modern health Facility at Archers post
5.6	Value for the Money (from the 3rd 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.	To be included from the **3rd AC&PA only.** A sample of minimum 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3rd AC&PA. **Note** 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	**Maximum 5 points.** To be developed during implementation based on the TOR for the VfM. Points: maximum 5, calibration between 0-5 points. E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.	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	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				i.e. 80 % satisfactory projects= XX points, 70 % = XX 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 3rd AC&PA	
					Total Maximum Score: 100 points.	**27**	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1 Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

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

Table 7: Summary of Results Minimum Performance Conditions

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

Adherence with the investment menu	To ensure compliance with environmental and social safeguards and ensure efficiency in spending	Not Applicable
Procurement **Consolidated procurement plans in place**	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Not Met
County Core staff in place	Core staff in place as per County Government Act	Assessment Not Met
Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Not Met
Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Not Met

Table 8: Summary of Results for Performance Measures

Key Result Areas	Result/Score
KRA 1: Public Financial Management	10
KRA 2: Planning and monitoring and evaluation	6
KRA 3:Human Resources Management	2
KRA 4: Civic Education and Participation	7
KRA 5: Investment implementation & Social and environmental performance	2
TOTAL SCORE	27

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

- Staff should be trained on proficiency and use of IFMIS Hyperion module;
- Acquire and install an automated revenue collection systems to enhance revenue generation, collection and accountability;
- Sensitize staff on the need to publish financial reports on the county webpage;
- Recruit new audit committee members as per the regulations and train them on their roles and responsibilities
- Sensitize the County Assembly Public Finance and Investment Committee to enable them to scrutinize the external audit reports in a timely manner.
- Sensitize staff on the need to prepare and submit quarterly reports for all procurements and submit the reports to the PPRA in a timely manner;
- Urgent need for a secure storage space in the county offices for procurement files;
- Sensitize procurement staff on the need to adhere to regulations regarding preparation of evaluation reports with individual evaluator scoring;
- Sensitize staff on the need to maintain an updated assets register in the required format; and
- The county should publish and share core financial materials, budgets, plans, accounts, audit reports and performance assessments on the county website.

b) Human Resources

- There is an urgent need for putting in place staffing plans and annual targets;
- Sensitize staff on the need for skills and competences framework and staff appraisal and performance management processes being put in place; and
- Sensitize staff on service delivery re-engineering.

c) Environment and Social Safeguards

- Sensitize staff on the need maintain a detailed project completion register;
- Ensure that there is a proper allocation for maintenance costs in the approved budget; and
- Sensitize and train staff on undertaking Annual Environment Audits as stipulated by the Kenya environmental legislation on EIA/EMP related investments.

d) Monitoring and Evaluation

- Put in place a designated planning and M & E officer and departmental M & E staff and train them on central M&E framework data and information collection, analysis and reporting for projects;
- Induction training for the M & E committee on its mandate;
- Training of staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations;

- Train staff to establish and maintain a detailed register of completed projects; and
- Training of staff on "value for money" assessments and reporting for projects/investments.

e) Civic Education and Public Participation

- Put in place a functional Civic Education Unit with planned programs, curriculum and activities and tools and methods developed;
- Partner with NGOs to roll-out civic education activities; and
- Sensitizing staff on the need to publish and publicize county core financial reports and planning papers.

4.0 CHALLENGES IN THE ASSESSMENT

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

- The County staff were not aware of the ACPA and therefore, they had to be allowed more time to get ready for the assessment by way of retrieving various reports and documents required for the assessment;
- Unreliability of the IFMIS system hence getting some reports from the system was a major challenge;
- Some of the tools required to be in place for verification purposes like monthly reports and annual projects evaluation reports were not presented and some of the staff was unaware of their existence.

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

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

5.1 MAC's

The documents were availed

5.2 MPC's Issues

- Planning requirements are met with minimal gaps identified in the assessment
- Procurement indicators are met not with no Consolidated Procurement Plan for the current Financial Year.
- Core Staff in place was fully met.
- Environmental and Social Safeguards systems were not met because there was no Environment committee in place.
- Citizen Complaint's system was not met.

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- IFMIS Hyperion is not used for budget preparation;
- IFMIS System is not fully utilized especially for procurement and cash modules;
- There was no automated revenue collection system in place;
- Summary of revenue, expenditure and progress reports were not published on the county website;
- The annual financial statements for FY 2015/2016 were submitted to the Controller of Budget and the National Treasury on 3/10/2016. The financial statements were not annexed with an updated assets register for the FY 2015/2016;
- The assets register was not updated with assets acquired up to 2016;
- Audit committee at the County Executive is not in place;
- The County Assembly Public Investments and Accounts Committee did not scrutinize the audited financial statements for the year 2014/2015;
- There was no record of quarterly reports and reports of all procurements submitted to the PPRA as per PPRA requirements;
- There is no adequate secure storage space for procurement files; and
- No evaluation reports with individual evaluator scoring were prepared as per PPRA requirement.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- There was no designated Planning and M&E officer;
- The County M&E Committee was in place but inactive;
- There was need to train staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations;
- A detailed register of completed projects was not maintained;
- There was need to train staff on "value for money" assessments and reporting for projects/investments; and
- The linkages between the ADP and CIDP and the budget in terms of costing and activities was not easy to establish as there was no report correlating the proposed projects in the CIDP,ADP, respective budget allocations to the project contract amounts.

KRA 3: Human Resource

- There was no staffing and annual targets in place;
- Skills and competences framework was not yet in place;
- Staff appraisal and performance management process was not yet developed; and
- No re-engineering reports were prepared

KRA 4: Civic Educations and Participation

- The county had not yet established civic education units;
- No dedicated staff for civic education had been appointed;
- There was no dedicated budget for civic education and no civic education tools/program had been developed;
- There was no evidence of civic education activities having been undertaken;
- The attendance list provided for public participation did not clearly indicate whether representation by various participants in attendance met the requirements of PFMA (section 137);
- County core financial materials, budgets, plans, accounts, audit reports and performance assessments were not published and shared on the on the county website;
- There was no evidence of feed-back to citizens on how proposals had been handled; and
- Annual Progress Reports for FY 2015/2016 were not prepared.

KRA 5 Investments and Social Environment Performance

- There was no output against plan assessment that was carried out for planned projects in the Annual Development Plan for the FY 2015/2016 matching the same to the final contract prices;

- 40% of the sampled projects were not implemented according to cost estimates;
- A comprehensive project completion register was not maintained;
- There was no proper allocation for maintenance costs; and
- No Annual environment Audits were carried out as stipulated by the Kenya environmental legislation on EIA/EMP related investments;

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

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

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	• Lacks Capacity in IFMIS Hyperion Module • Acquire an automated revenue collection system • Audit Committee for the County Executive to be constituted urgently • Inadequate procurement storage space • Lack of an updated assets register for all assets acquired up to date
KRA 2	Planning &M&E	• Linkages between the CIDP, ADP and Budget not easily verifiable • No designated Planning and M&E officer • The County M & E committee was inactive • Evaluation of completed projects was not carried out
KRA 3	Human Resource Management	• Lack of staffing plans and annual targets • Skills and competences framework not in place • Staff appraisal and performance management process was not yet developed
KRA 4	Civic Education and Participation	• Civic Education units not yet established • No dedicated staff for CE have been appointed, there is no budget and no tools/ programs have been developed for the same • Annual progress reports for the FY 2015/2016 were not developed
KRA 5	Investment implementation & social and environmental performance	• 70% of the sampled projects were not implemented according to cost estimates • A comprehensive project completion register was not maintained

		• There was no proper allocation for maintenance costs • No Annual environment Audits were carried out as stipulated by the Kenya environmental legislation on EIA/EMP related investments

ANNEXTURE

ANNEX 1: MINUTES OF THE ENTRANCE MEETING HELD AT SAMBURU COUNTY

Date: 10th July 2017

Time: 9.35 AM to 10.10 AM

Venue: Samburu County Treasury, Maralal

In attendance

1)	Kenneth Malel	Head of Economic Planning, Samburu County
2)	Charles Leleruk	Senior Accountant
3)	Samuel Lekarkar	Budget Officer
4)	Lentoijoni Joram	Procurement Officer
5)	Letowon L Wilson	Human Resources Officer
6)	Benson Lengalen	Director of Environment and Natural Resources
7)	Geoffrey Kitwewan	Head of Supply Chain Management
8)	Priscillah Lanyasunya	Director of Human Resources
9)	Simon Lolonyikie	Principal Human Resources Officer, County Assembly
10)	Francis Letirok	Budget Officer, County Assembly
11)	Dorcas Lekasanyai	Secretary, County Assembly Public Service Board
12)	Justin Miano	Consultant, MGA
13)	Everlyn Mutave	Consultant, MGA

Agenda

1) Introductions by County Officials
2) MGA Consultants' briefing
3) Documentary evidence
4) Duration of the exercise; and
5) Conclusion

Min 1: Introduction

Mr. Kenneth Malel, the Head of Economic Planning called the meeting to order at 9.35am and requested a round of introduction from the members in attendance.

Min 2: MGA Consultants' briefing

The assessors appreciated the county staff for making the time to attend the entrance meeting. The Consultants stated that the assessment would be the trigger for release of level 2 funds combined with level 1 funding. The exercise was basically a follow up exercise the self-assessment carried out by the County Government and the County Assembly on themselves.

The methodology of the exercise would be to gather data through holding interviews with key staff for various departments within the County Executive and the County Government. The 3 tools, namely: The Minimum Access Condition, Minimum Performance Measures and

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

Min 3: Documentary evidence

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

Min 4: Duration of the exercise

The assessors pointed out that the exercise would last 3 days. An exit meeting was scheduled on third day after the assessment.

Min 5: Conclusion and adjournment

The county staff requested to be allowed time to retrieve the required documents for review and that the budget and procurement staff and the Environment Officer would be ready for the assessment from 3pm.There being no other business, the meeting ended at 10.10am.

ANNEX 2: MINUTES OF THE EXITMEETING HELD AT SAMBURU COUNTY

Date: 29th June 2017

Time: 11.07 AM to 12.6 PM

Venue: County Assembly of Samburu Conference Room, Maralal

In attendance

1)	Patrick Leshore	The Clerk of Samburu County Assembly
2)	Kenneth Malel	Head of Economic Planning, Samburu County
3)	Charles Leleruk	Senior Accountant
4)	Victoria Saidimu	PR/Protocol Officer, County Assembly
5)	Lelesit Kamatin	Senior Clerk, County Assembly
6)	Simon Lolonyikie	Principal Human Resources Officer, County Assembly
7)	Jacob Leadise	Internal Audit, County Assembly
8)	Francis Letirok	Budget Officer, County Assembly
9)	Justin Miano	Consultant, MGA
10)	Everlyn Mutave	Consultant, MGA

Agenda

1) Key findings of the assessment and recommendations from consultants
2) Reaction from the County Government and County Assembly officials
3) Any disagreement and the final resolution

The meeting started at 11.07 am with a prayer from one of the county officials

Min 1: Key Findings of the Assessment

The Team leader took the meeting through the general findings and areas of weaknesses as follows:

Minimum Access Conditions

The county met the minimum access conditions by signing the participation agreement and developing a CB Plan for 2016/2017 and 2017/2018.

Minimum Performance Conditions

There was no Citizens' Complaint system in place

This is a major challenge that needs to be addressed

Performance Measures

KRA 1: Public Financial Management

- County needs to adopt the IFMIS Hyperion method in coming up with their budget instead of doing it manually as is the case currently;
- The County observes the budget process by following the budget calendar as is stipulated;
- The credibility of the budget- budget was under absorbed;
- The county should acquire an automated revenue collection system for all the revenue streams;
- There was a decline in own source of revenue collection in FY 2015/2016 from the previous financial year;
- Summary of revenue, expenditure and progress report was not published on the county website;
- The annual financial statements for FY 2015/2016 were submitted to the Controller of Budget and the National Treasury on 3/10/2016. The financial statements did not include an updated assets register for the FY2015/2016;
- The assets register was not updated up to 2016 but rather to up to 2014;
- The internal audit reports were prepared as required but the external audit report for the FY 2015/2016 were yet to be scrutinized by the County Assembly;
- The internal audit Committee for the County Executive was not in place;
- Procurement: use of the IFMIS system is not as expected since only less than 15steps are undergone via the portal;
- There is need for the procurement department to have a secure storage location for all files in the department;
- Quarterly reports and reports for all the procurements were not submitted to the PPRA as is stipulated; and
- There were no evaluation reports with individual evaluator scoring as per the PPRA requirement.

KRA 2: Planning and M&E

- There are no designated Planning and M&E officer. There was no dedicated focal planning and M & E officer at the departmental level;
- The County M&E Committee was inactive and needed to be inducted on its mandate;
- The linkages between the ADP and CIDP and the budget in terms of costing and activities was not easy to establish as there was no report correlating the proposed projects in the CIDP,ADP, respective budget allocations to the project contract amounts;
- There was no annual progress report prepared for the FY 2015/2016; and
- No evaluation of completed CIDP Projects.

KRA 3: Human Resource Management

- There are no staffing and annual targets in place
- Skills and competences framework is not yet in place;
- Staff appraisal and performance management process was not yet developed;
- Service re-engineering is not undertaken were prepared; and
- RRI is not undertaken as is required.

KRA 4: Civic Education and Public Participation

- The county has not yet established Civic Education units
- No dedicated staff for Civic Education have been appointed, there is no budget and a program developed for the same;
- There was no evidence of civic education activities having been undertaken;
- The attendance list provided for public participation did not clearly indicate whether representation by various participants in attendance met the requirements of PFMA(section 137);
- There was no evidence of feed-back to citizens on how proposals had been handled; and
- There was no C-APR for FY 2015/2016 produced.

KRA 5: Investment Implementation and Social and Environmental Performance

- There was no output against plan assessment that was carried out for projects planned in the Annual Development Plan FY2015/2016 matching the same to the final contract prices;
- 40% of the sampled projects were not implemented according to cost estimates;
- A comprehensive project completion register was not maintained;
- There was no proper allocation for maintenance costs; and
- No Annual environment Audits were carried out as stipulated by the Kenya environmental legislation on EIA/EMP related investments.

Min 2: Reaction from the County Government and County Assembly officials

- The County staff acknowledged that they were not prepared as they should have because there was no prior communication made to the key staff regarding the assessment dates;
- The county was at an advanced stage of acquiring an automated revenue collection system;
- The decline in OSR was as a result of drought, cattle rustling and terrorism that affected tourism in Samburu National Reserve which is the major revenue stream for the County;
- The County staff needed training on use of IFMIS;
- The PPRA was yet to share with the procurement staff reporting templates;
- The County Executive was at an advanced stage of recruiting internal audit committee members;
- Records to evidence County Assembly's legislative scrutiny of the audit report for FY 2014/2015 would be availed;
- The ICT team would immediately upload all reports on the County website as is required; and
- The various county staff would avail to the consulting team all the outstanding documents in an hour's time.

Min 3: Any Other Business

The County team took the findings and the recommendations of the assessment process positively and promised to implement the suggestions for improvement.

There being no other business the meeting ended 12.26PM.