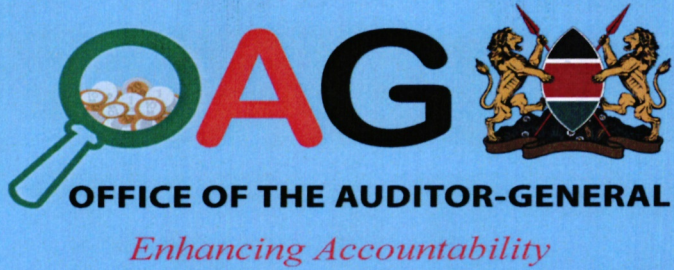
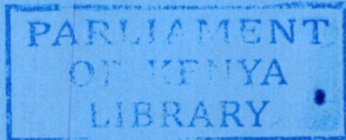


REPUBLIC OF KENYA



**REPORT**

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**OF**

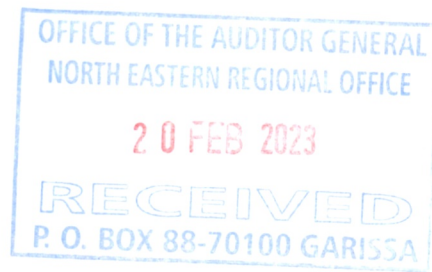
**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF WAJIR**

**FOR THE YEAR ENDED  
30 JUNE, 2022**





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**WAJIR COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2022**

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Prepared in accordance with the Cash Basis of Accounting Method under the International Public  
Sector Accounting Standards (IPSAS)

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**1. Key Entity Information and Management**

**(a) Background information**

The Wajir County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected and 19 nominated totalling to 49 MCAs to represent members of the public from their respective wards and interest groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

**(b) Key Management**

The Wajir County assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Ibrahim Ahmed Yakub
2.	Clerk of the County Assembly	Shalle Mursal Sheikh
3.	Principal Finance Officer	Abdullahi Ahmed

The above team work in conjunction with;

1. County Assembly Service Board
2. County Assembly Staff Management Committee
3. County Assembly Finance Management Committee
4. County Assembly Internal Audit Office

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Shalle Mursal Sheikh
2.	Principal Finance Officer	Abdullahi Ahmed

**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

Below find a high-level description of the key fiduciary oversight arrangements covering;

**County Finance, Budget and Appropriations committee whose functions include; -**

- investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget and finance
- discuss and review the estimates and make recommendations to the county assembly
- examine the county budget policy statement presented to the county assembly
- examine bills related to the county budget and finance including appropriations bills
- Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

**County Public Accounts and Investment committee that is responsible for;**

- the examination of the accounts showing the appropriations of the sum voted by the county assembly to meet the public expenditure and of other such accounts laid before the county assembly as the committee may think fit
- the examination of the reports, accounts and workings of the county public investments
- the examination of the reports of auditor general on the annual accounts of the county government and examination of special report, if any, of the auditor general on the county government expenditure
- Oversight over management and performance of county public investments.

**Committee on Implementation whose mandate is to; -**

- scrutinize the resolutions of the county assembly (including the adopted committee reports), petitions and the undertakings given by the county executive committee and examine whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented: and whether such implementation has taken place within the reasonable time necessary
- the committee may propose to the county assembly, sanctions against any member of the county executive committee who fails to report to the relevant select committee on implementation status without justifiable reasons

**Wajir County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**(e) County Assembly Headquarters**

County Assembly Building,  
P.O. BOX 495 – 70200,  
Wajir Town,  
clerk@wajirassembly.go.ke

**(f) County Assembly Contacts**

County Assembly Building,  
P.O. BOX 495 – 70200,  
Wajir Town,  
clerk@wajirassembly.go.ke  
Website: www.wajirassembly.go.ke

**(g) County Assembly Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
NAIROBI, KENYA
2. Kenya Commercial Bank  
Wajir Branch  
P.O. Box 201  
Wajir, Kenya

**(h) Independent Auditor**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
NAIROBI, KENYA



**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

**2.1 Budget performance**

The Assembly had an original budget of Kshs. **893,341,593**, comprising of Kshs. **853,341,593** Recurrent and Kshs. **40,000,000** Development. A total of Kshs. **843,071,694** was received from the CRF to fund the recurrent budget and no funds were received to fund development budget. Total expenditure amounted to, Kshs. **843,061,942** for the recurrent budget forming absorption rate **99.99%**

**2.2 Operational Performance**

In the Financial year 2021/2022 the County Assembly of Wajir approved a total of 2 bills. The bills include the following;

- I. The Wajir County Appropriation bill 2021/2022
- II. The Wajir County persons with disabilities Bill, 2021

The following bills have gone through the first reading;

- I. The Wajir County Administration Bill, 2021
- II. The Wajir County Minorities and Marginalized Groups Bill, 2021

Additionally, the following policy documents were approved;

- The Wajir County annual development plan 2021-2022
- The Wajir County fiscal strategy paper 2021-2022
- The Wajir County Budget estimate 2021-2022

The bills and the policy documents approved by the assembly in this period are of immense benefit to the people of Wajir in the following main ways;

- ❖ The Wajir County Assembly has ensured development across the county and the uninterrupted flow of service delivery through the timely enactment and approval of relevant appropriations and policy documents
- ❖ Through legislation the Wajir County assembly has ensured that policies approved by the County Assembly conforms to the PFM act 2012.

The assembly has a total of 24 committees that include 12 select committees and 12 sectoral committees whose mandates' cut across all the development sectors.

**2.3 Performance of key development projects**

The County Assembly had planned development activities of Kshs. 40M. However, the funds were never released from exchequer

#### **2.4 Comment on value-for-money achievements**

The Assembly was able to achieve value-for money for the FY2021/2022 through the following ways;

- a) Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,
- b) Public participation was effective in that the same were inclusive and there was a sense of ownership of the said projects by locals,
- c) Administration function: The assembly managed to facilitate adequate staffs' development function through Capacity Building and Continuous Professional Development.
- d) The County Assembly undertook its constitutional mandates of carrying out legislative business, oversight and representation. The Members of the County Assembly also participated in all relevant conferences and workshops.

#### **2.5 Challenges and Recommended Way Forward**

In the continuous implementation of the integrated financial management Information System as well as internet banking platforms, we encountered the following challenges;

- Poor internet connectivity slowing down processing of transactions of both IFMIS and internet banking;
- Late disbursement of funds leading to penalties and interests
- Development budget allocation not disbursed leading to 94.4% execution of Budget
- CRA did not fund some critical budget lines hence leading to pending bills
- Due to Covid 19 the Assembly was not running on full time basis. There were times the Assembly will be closed for weeks thus hampering the strategic objectives for the County Assembly.

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Way forward**

- Timely release of funds
- CRA to fund critical budget lines to avoid pending bills
- Encouraging Hon MCAs and staff to take Covid 19 vaccines



**Name: Shalle Mursal Sheikh**  
**Clerk of the County Assembly**

**3. Statement of Performance Against County Assembly Predetermined Objectives**

**Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

The key mandate of the County Assembly of Wajir is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Enhanced the ability of the MCAs in Legislation	2 legislative proposals and 3 policy documents were approved by Wajir County Assembly in the FY 2021/2022.	In FY 21/22 MCA were trained on the review and analysis of programme based budget.
	Enhanced professional development of Committees for Effective Oversight on the executive	Enhanced the ability to conduct impartial investigation and Scrutiny of documents,	50% increase in oversight roles of assembly committees	In FY 21/22 MCA were trained on monitoring and overseeing the implementation of County assembly businesses, investigate, inquire into and report matters related to coordination, control and monitoring of the county budget.
Community and Stake holders	More involvement of the Public in decision making during legislation and Budget approvals	Enhanced the ability to consider the public proposals in decision making	70 % increase in the involvement of public in decision making	In the FY 21/22 all approvals conducted by the assembly were subjected to public hearings and involvement

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**4. Corporate Social Responsibility Statement/Sustainability Reporting**

Wajir County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

Below is a brief highlight of our achievements in each pillar

**a) Sustainability strategy and profile -**

The top management of Wajir County Assembly is committed to the Assembly's sustainability programs in the foreseeable future. The top management ensures that there is proper implementation of the strategic policy of the Assembly and by so doing will result to better sustainability of the County Assembly.

**b) Environmental performance**

The Wajir County Assembly spearheaded by its leadership is a champion of environmental conservation. The Assembly has participated in several tree planting activities, town clean ups and environmental awareness campaigns. The Assembly also encourages conservation through minimisation of paper misuse and proper waste disposal.

**c) Employee welfare**

Wajir County Assembly has Human Resource policy that clearly gives direction on hiring process and takes into account gender balancing at the work place. Reward for most performing employees is also considered.

**d) Market place practices-**

Wajir County Assembly ensures that its contracts are awarded transparently and with strict conformity to the law. This in turn encourages competition and the achievement of value for money. Complaints from suppliers are also handled by the most senior personnel of the institution in a timely manner.

**e) Community Engagements-**

All bills and other legislative proposals of Wajir County Assembly are subjected to public participation in all the 6 sub counties of Wajir County. This ensures that the people of Wajir County are greatly involved in the making of the decisions that affect their lives.

## **5. Statement of Management Responsibilities**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

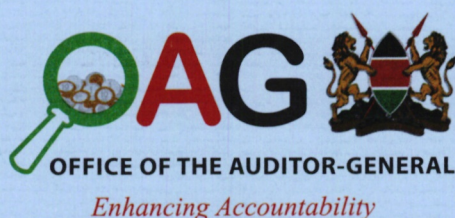
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 19 Dec 2022.



**Name: Shalle Mursal Sheikh**  
**Clerk of the County Assembly**



# REPUBLIC OF KENYA



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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF WAJIR FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Wajir set out on pages 1 to 24, which comprise the statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and

a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Wajir as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

## **Basis for Qualified Opinion**

### **1. Compensation of Employees**

#### **1.1 Unsupported Members Sitting Allowances**

The statement of receipts and payments as disclosed under Note 2 to the financial statements reflect compensation of employees of Kshs.445,756,532. Included in this amount is personal allowances paid as part of salaries Kshs.131,643,795 out of which an amount of Kshs.11,912,800 was in respect of Members of County Assembly sitting allowances for committee and plenary sittings. However, the payment vouchers were not supported with attendance registers for the plenary sittings and minutes of the committee sittings.

In the circumstances, the accuracy and completeness of Kshs.11,912,800 paid as sitting allowances could not be confirmed.

### **2. Use of Goods and Services**

#### **2.1 Over Payment of Mileage Allowances**

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflect use of goods and services of Kshs.365,657,970 which includes domestic travel and subsistence allowances of Kshs.188,712,657. Included in the domestic travel and subsistence allowances is an amount of Kshs.141,229,992 in respect of mileage allowances to members of the County Assembly. Comparison distances reflected in the mileage claims with the actual distances from Wajir to their respective wards revealed that the claims were exaggerated. Analysis of the claims based on actual distances from Wajir to the respective wards as provided by the Ministry of Transport and Infrastructure, payable to the Members amounted to Kshs.38,789,176 while the actual amount paid was Kshs.141,229,992 resulting to an over payment of Kshs.102,440,816.

In the circumstance, the validity, accuracy and completeness of the Kshs.102,440,816 paid to Members of the County Assembly as mileage claims could not be confirmed.

#### **2.2 Unsupported Legal Expenditure**

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects use of goods and services of Kshs.365,657,970. Included in the expenditure is an amount of Kshs.38,717,497 in respect of other operating expenses out of which Kshs.34,000,000 was paid as legal fees to two local law firms. Review of the

payment documents provided for audit revealed that a payment of Kshs.3,000,000 to one of the law firms was not supported by fee notes. Further, one of the legal firms that was paid a total Kshs.15,000,000 was single sourced as there was no evidence of competitive bidding from the list of prequalified legal firms. This was in contravention of Section 91(1) of the Public Procurement and Assets Disposal Act, 2015 which states that open tendering shall be the preferred procurement method for procurement of goods, works and services.

In the circumstances, the accuracy and completeness of payments for legal services amounting to Kshs.18,000,000 could not be confirmed.

### **2.3 Cash Reimbursements - Hospitality Supplies and Services**

The statement of receipts and payments reflects use of goods and services as disclosed under Note 3 of Kshs.365,657,970 which includes Kshs.33,136,061 in respect of hospitality supplies and services. Review of payment records revealed that some of the goods and services for office operations were purchased in cash by officers who later sought reimbursement of the amount spent. From a sample of documents examined, cash reimbursements to officers amounted to Kshs.6,180,000 during the year under review. The Management did not explain how the officers financed the operations of the County Assembly using their own resources.

In the circumstances, the propriety of Kshs.6,180,000 cash purchases reimbursed to staff could not be confirmed.

### **3. Cash and Cash Equivalents**

The statement of financial assets and liabilities and as disclosed under Note 7 to the financial statements reflect bank balance Kshs.9,752. Included in this balance is Kshs.552 for the imprest standing account held at Kenya commercial bank. During the year under review, an amount of Kshs.15,782,359 was transferred from the recurrent account held at Central Bank of Kenya to the imprest standing account. Payments from this account totalling to Kshs.15,037,516 were made in respect of normal operations including domestic travel and subsistence allowance contrary to Regulation 82(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 which provides that for avoidance of doubt, all County Government bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash. Payments from the account were not processed through IFMIS as required.

In the circumstances the validity and completeness of payments amounting to Kshs.15,037,516 processed through standing imprest account and outside IFMIS could not be confirmed.

### **4. Expenditure Charged to Incorrect Vote**

The statement of receipts and payments reflects use of goods and services of Kshs.365,657,970. Review of the expenditure of IFMIS vote book and payment details revealed that expenditure totalling to Kshs.119,268,634 was charged under cash vote code 6580101 in IFMIS instead of the respective votes budgeted for. This could have arisen from utilization of funds that were meant to settle specific invoices being applied on unbudgeted and unauthorized expenditures leading to accumulation of pending bills.

In the circumstances, the expenditure of Kshs.119,268,634 was not as per the budget.

## **5. Pending Bills**

Annex 1 to the financial statements reflects pending accounts payable balance of Kshs.74,769,497 for which creditors ledger, projects files and supplier invoices were not provided for audit review. Further, detailed information including name of the supplier, date contracted, original amount, balance at the beginning, additions during the year, amount paid during the year and outstanding balance were not disclosed in the financial statements. In addition, The IFMIS Pending bills Report reflects pending bills balance of Kshs.156,690,026 while the financial statements under Annex 1 reflects Kshs.74,769,497 resulting to a variance of Kshs.81,920,529 which was not explained or reconciled.

In the circumstances, the completeness, authenticity and existence of the pending bills balance of Kshs.74,769,497 as at 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly Wajir Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matter**

### **Budget Performance and Control**

During the year under review, the approved budget for the Assembly was Kshs.893,341,593, out of which Kshs.853,341,593 was allocated to recurrent expenditure and Kshs.40,000,000 to development expenditure. However, the Assembly received a total of Kshs.843,071,694 for recurrent expenditure representing 94% of the total approved budget and did not receive the amount approved for development. Out of the final approved expenditure budget, the total actual expenditure during the year was Kshs.843,061,942 resulting to 94% budget absorption.

Non-disbursement of the amount budgeted for development negatively impacted on the implementation of planned development programmes of the Assembly.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution based on the audit procedures performed except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else

has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **6. Compensation of Employees**

#### **6.1 Failure to Maintain Staff Establishment**

The County Assembly did not maintain a comprehensive approved staff establishment that indicates the optimal number of staff for each category, the number in post and the variance.

In the absence of an approved establishment, it was not possible to confirm whether the County Assembly was operating within optimal level of staff establishment.

#### **6.2 Non-Compliance with Staffing Level Ceiling**

Review of the County Assembly payroll for the month of June, 2022 indicated the County Assembly had a total of one hundred and ninety-four (194) employees. The Commission on Revenue Allocation recommendation through Circular Number CRA/FA/01 VOL 11 (22) dated 28 June, 2018 on County Government Recurrent Expenditure ceilings addressed to County Governors and Speakers of County Assemblies, capped the maximum number of employees of County Assemblies under group 2 under which County Assembly of Wajir falls, at one hundred (100). This implies that the County Assembly exceeded the maximum number of employees by ninety-four (94).

In the circumstances, Management was in breach of the Commission on Revenue Allocation recommendation.

#### **6.3 Manual Payroll**

Review of the County Assembly's payroll revealed that the Assembly maintained two sets of payrolls. One payroll in the Integrated Personnel and Payroll Database (IPPD) with a total of 234 employees and Members of County Assembly (MCAs) while the other was in Excel spreadsheet with a total of four (4) employees, three (3) Members of County Assembly and one (1) Board member. No satisfactory explanation was provided for maintaining a manual payroll through which salaries amounting to Kshs.16,526,211 were paid.

In the circumstances,, processing of salaries of staff and Members through manual payroll may expose the County Assembly to fraudulent payments.

#### **6.4 Non-compliance with Law on Compensation of Employees Limit**

The statement of receipts and payments for the year ended 30 June, 2021 and as reflected in Note 2 to the financial statements reflects compensation of employees of Kshs.445,756,532. This represents 53% of the total receipts for the year under review of Kshs.843,071,694. Regulation 25(1) and (b) of the Public Finance Management (County Governments) Regulations, 2015 provides that (a) the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to

Section 107(2) of the Act. (b) the limit set under paragraph (a) above, shall not exceed thirty-five (35) percent of the County Government's total revenue.

In the circumstances, the Management was in breach of the law.

## **7. Irregular Payment of Subscription Fees**

Note 3 to the financial statement reflects other operating expenses amount of Kshs.38,717,497, which includes an amount of Kshs.750,000 paid as subscription fees to Society of Clerks at the Table (SOCATT). This Organisation is not anchored in law and therefore payments made to the organisation cannot be considered as proper charge to public funds.

It was not possible to confirm whether Kshs.750,000 paid to the Society of Clerks at the Table was proper charge to public funds.

In the circumstances, the Management was in breach of the law.

## **8. Training Expenses**

The statement of receipts and payments reflects use of goods and services of Kshs.365,657,970. Included in the expenditure is an amount of Kshs.18,598,196 in respect of training expenses. However, the County Assembly did not have in place a training policy and training needs assessment was not done before the trainings.

In the circumstances, value for money for the payments for trainings amounting to Kshs.18,598,196 could not be confirmed.

## **9. Failure to Prepare Annual Report**

The County Assembly Service Board as established by Section 12 of the County Government Act, 2012 is required by Section 36(1) of the County Assembly Services Act, 2017 to prepare an annual report of the operations of the Board. It was, however, noted that the Board did not prepare an annual report of the Board's operations.

In the circumstances, the Board was in breach of the law.

## **10. Prior Years Audit Issues**

During previous financial years, various audit issues were raised by the Auditor-General. The reports were discussed by County Public Accounts and Investment Committee of the Senate and recommendations made. However, the Management did not provide evidence of any efforts made to implement the recommendations and resolve the issues. Further, no report was provided by the Management indicating how it has addressed the audit recommendations and findings of the previous years' audits as required by Section 31(1) (a) of the Public Audit Act, 2015, which provides that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 based on the audit procedures performed, except for the matters described in the Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **1. Non-Functional Internal Audit Function**

Review of the operations of the internal audit department revealed that the Assembly had an internal audit unit in place. However, during the year under review, the department did not prepare any report and annual plan, contrary to provisions of Section 155(2)(a) of the Public Finance Management (County Governments) Regulations, 2015, which provides that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates the entity to accomplish its internal audit responsibilities.

In the circumstances, the objectives of setting up the internal audit were not achieved.

#### **2. Failure to Establish an Audit Committee**

As previously reported, the County Assembly did not establish an audit committee contrary to Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires every County Government entity to establish an Audit Committee in accordance with prescribed regulations to monitor the entity's accountability processes and control systems, and offer objective advice on issues concerning risk, control, regulatory requirements and governance of the County.

In the circumstances, it was not possible to confirm the existence of effective overall governance in the County Assembly.

#### **3. Lack of Risk Management Policy**

Review of records and interviews with Management revealed that the County Assembly did not establish risk management systems. In addition, an effective reporting system that entailed hotlines, reporting centres and whistle blower facilities had not been established to support accountable and effective management of the financial and other managerial operations of the County Assembly.

In the absence of risk management policy, the Management may not identify and effectively respond to risks in order to minimize or prevent their impact.

#### **4. Information Technology Internal Controls Weaknesses**

During the year under review, the Management did not establish Information Technology (IT) strategy and IT steering committees, IT policy, disaster management and recovery policies and business continuity plan and IT continuity plan to ensure smooth running of its operations.

In view of the above internal control weaknesses, the County Assembly's Disaster Management, business recovery and continuity of the operations may not be guaranteed.

#### **5. Summary of Fixed Assets**

Annex 4 to the financial statements on summary of fixed assets reflects Kshs.84,865,921 in respect of assets owned by the County Assembly as at 30 June, 2022. However, the asset register provided for audit review did not include the land and buildings occupied by the County Assembly that was inherited from the defunct Wajir County Council. In addition, physical verification revealed that office chairs acquired at a cost of Kshs.2,700,000 during the year under review were not tagged or coded for ease of identification and tracking as required by Section 132(1) of the Public Finance Management (County Governments) Regulations, 2015.

Failure to maintain an up-to-date asset register may lead to loss of the County Assembly's assets.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

#### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are



in compliance with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**17 March, 2023**

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**7. Statement of Receipts and Payments for The Year Ended 30th June 2022**

		2021/2022	2020/2021
	Note	Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	843,071,694	932,194,404
<b>TOTAL RECEIPTS</b>		<b>843,071,694</b>	<b>932,194,404</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	445,756,532	541,956,830
Use of goods and services	3	365,657,970	346,376,437
Social Security Benefits	4	28,947,440	42,732,055
Acquisition of Assets	5	2,700,000	1,000,000
Transfer to Other Government Entities	6	129,082	0
<b>TOTAL PAYMENTS</b>		<b>843,191,024</b>	<b>932,065,322</b>
<b>SURPLUS</b>		<b>(119,330)</b>	<b>129,082</b>

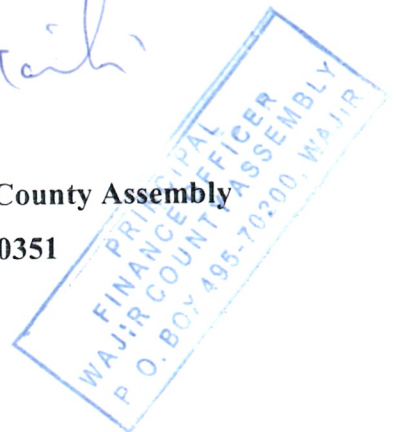
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19 Dec 2022 and signed by:



**Name: Shalle Mursal Sheikh**  
**Clerk of the Assembly**



**Name: Abdullahi Ahmed**  
**Principal Finance Officer – County Assembly**  
**ICPAK Member Number: 20351**



## 8. Statement of Financial Assets and Liabilities as At 30th June 2022

		2021/2022	2020/2021
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7	9,752	129,082
<b>Total Cash and cash equivalent</b>		<b>9,752</b>	<b>129,082</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,752</b>	<b>129,082</b>
<b>FINANCIAL LIABILITIES</b>			
<b>NET FINANCIAL ASSETS</b>		<b>9,752</b>	<b>129,082</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	8	129,082	68,319
Prior year adjustment	9	-	(68,319)
Surplus for the year		(119,330)	129,082
<b>NET FINANCIAL POSITION</b>		<b>9,752</b>	<b>129,082</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19 Dec 2022 and signed by:



.....  
**Name: Shalle Mursal Sheikh**  
**Clerk of the Assembly**



.....  
**Name: Abdullahi Ahmed**  
**Principal Finance Officer – County Assembly**  
**ICPAK Member Number: 20351**





Wajir County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

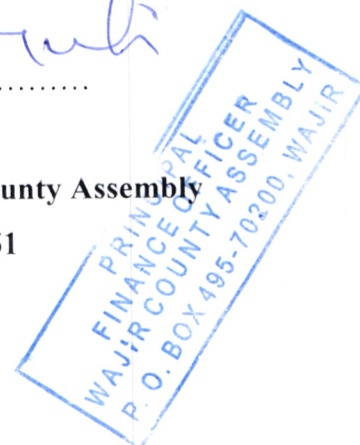
9. Statement of Cash Flows for the Period Ended 30<sup>th</sup> June 2022

	Note	2021/2022	2020/2021
		KShs	KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	843,071,694	932,194,404
		<b>843,071,694</b>	<b>932,194,404</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	2	445,756,532	541,956,830
Use of goods and services	3	365,657,970	346,376,437
Social Security Benefits	4	28,947,440	42,732,055
Transfer to other Government Entities	6	129,082	
		<b>840,491,024</b>	<b>931,065,322</b>
<b>Adjusted for:</b>			
Prior year adjustment	8	0	(68,319)
		0	(68,319)
<b>Net cash flow from operating activities</b>		<b>2,580,670</b>	<b>1,060,763</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	5	2,700,000	1,000,000
<b>Net cash flows from Investing Activities</b>		<b>(2,700,000)</b>	<b>(1,000,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		(119,330)	60,763
<b>Cash and cash equivalent at BEGINNING of the year</b>		129,082	68,319
<b>Cash and cash equivalent at END of the year</b>		<b>9,752</b>	<b>129,082</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19 Dec 2022 and signed by:

  
.....  
Name: Shalle Mursal Sheikh  
Clerk of the Assembly

  
.....  
Name: Abdullahi Ahmed  
Principal Finance Officer – County Assembly  
ICPAK Member Number 20351



Wajir County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

10. Statement of Comparison Of Budget & Actual Amounts: Recurrent and Development

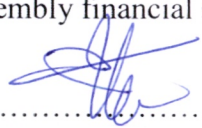
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	B	c=a+b	d	e=c-d	f=(d/c*%)
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>%</b>
Transfers from the County Treasury/Exchequer Releases	893,341,593	-	893,341,593	843,071,694	50,269,899	94%
<b>TOTAL</b>	<b>893,341,593</b>	<b>-</b>	<b>893,341,593</b>	<b>843,071,694</b>	<b>50,269,899</b>	<b>94%</b>
<b>PAYMENTS</b>						
Compensation of Employees	452,163,588	-	452,163,588	445,756,532	6,407,056	99%
Use of goods and services	369,440,665	-	369,440,665	365,657,970	3,782,695	99%
Social Security Benefits	29,037,340	-	29,037,340	28,947,440	89,900	99%
Acquisition of Assets	42,700,000	-	42,700,000	2,700,000	40,000,000	6%
Transfer to other Government Entities	-	-	-	129,082	(129,082)	100%
<b>TOTAL</b>	<b>893,341,593</b>	<b>-</b>	<b>893,341,593</b>	<b>843,191,024</b>	<b>50,150,569</b>	<b>94%</b>
<b>SURPLUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(119,330)</b>	<b>119,330</b>	

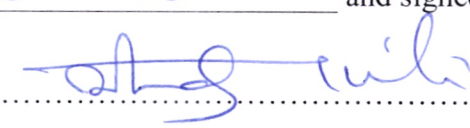
Commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) The County assembly did not receive any development funds from the County Treasury and the 6% expenditures is under recurrent.

There were no changes between the original and final budgets.

The Assembly financial statements were approved on 19 Dec 2022 and signed by:

  
Name: Shalle Mursal Sheikh  
Clerk of the Assembly

  
Name: Abdullahi Ahmed  
Principal Finance Officer – County Assembly  
ICPAK Member Number: 20351

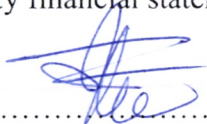


11. Statement of Comparison Of Budget & Actual Amounts: Recurrent

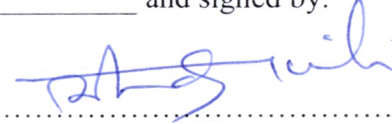
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	A	b	c=a+b	d	e=c-d	f=(d/c*%)
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>%</b>
Transfers from the County Treasury/ Exchequer Releases	853,341,593	-	853,341,593	843,071,694	10,269,899	99%
<b>TOTAL</b>	<b>853,341,593</b>	<b>-</b>	<b>853,341,593</b>	<b>843,071,694</b>	<b>10,269,899</b>	<b>99%</b>
<b>PAYMENTS</b>						
Compensation of Employees	452,163,588	-	452,163,588	445,756,532	6,407,056	99%
Use of goods and services	369,440,665	-	369,440,665	365,657,970	3,782,695	99%
Social Security Benefits	29,037,340	-	29,037,340	28,947,440	89,900	100%
Acquisition of Assets	2,700,000	-	2,700,000	2,700,000	-	100%
Transfer to other Government Entities	-	-	-	129,082	(129,082)	
<b>TOTAL</b>	<b>853,341,593</b>	<b>-</b>	<b>853,341,593</b>	<b>843,191,024</b>	<b>10,150,569</b>	<b>99%</b>
<b>SURPLUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(119,330)</b>	<b>119,330</b>	

There were no changes between the original and final budgets.

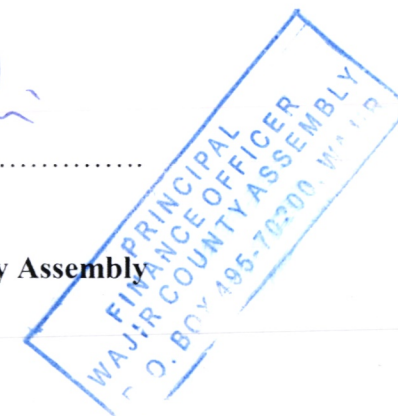
The entity financial statements were approved on 19 Dec 2022 and signed by:



Name: Shalle Mursal Sheikh  
Clerk of the Assembly



Name: Abdullahi Ahmed  
Principal Finance Officer – County Assembly  
ICPAK Member Number: 20351



12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	B	c=a+b	D	e=c-d	f=(d/c*%)
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>%</b>
Transfers from the County Treasury/ Exchequer Releases	40,000,000	-	40,000,000	-	40,000,000	0%
<b>TOTAL</b>	<b>40,000,000</b>	<b>-</b>	<b>40,000,000</b>	<b>-</b>	<b>40,000,000</b>	<b>0%</b>
<b>PAYMENTS</b>						
Acquisition of Assets	40,000,000	-	40,000,000	-	40,000,000	0%
<b>TOTAL</b>	<b>40,000,000</b>	<b>-</b>	<b>40,000,000</b>	<b>-</b>	<b>40,000,000</b>	<b>0%</b>
<b>SURPLUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Commentary on significant underutilization (below 10% of utilization) and any overutilization]

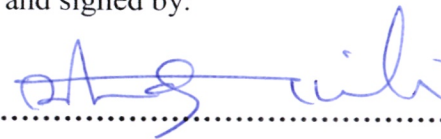
(a) The County assembly did not receive any development funds from the County Treasury.

There were no changes between the original and final budgets.

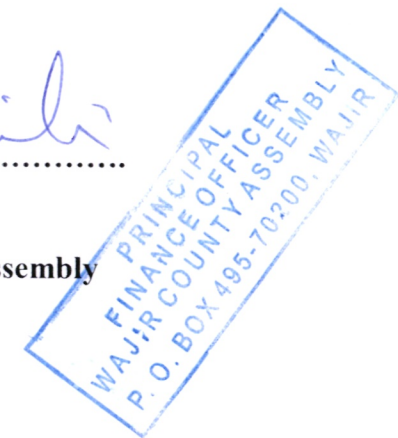
The entity financial statements were approved on 19 Dec 2022 and signed by:



Name: Shalle Mursal Sheikh  
Clerk of the Assembly



Name: Abdullahi Ahmed  
Principal Finance Officer – County Assembly  
ICPAK Member Number: 20351





13. Budget Execution by Programmes and Sub-Programmes

Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		KShs	KShs	KShs	KShs	KShs
	<b>County Legislative Services</b>	<b>893,341,593</b>	-	<b>893,341,593</b>	<b>843,061,942</b>	<b>50,279,651</b>
715033360	Legislative and oversight Services	893,341,593	-	893,341,593	843,061,942	50,279,651
	<b>Grand Total</b>	<b>893,341,593</b>	-	<b>893,341,593</b>	<b>843,061,942</b>	<b>50,279,651</b>

#### **14. Significant Accounting Policies**

The Significant accounting policies adopted in the preparation of these financial statements are set out below:

##### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

##### **2. Reporting entity**

The financial statements are for the Wajir County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

##### **3. Recognition of receipts and payments**

###### **a) Recognition of receipts**

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Assembly.

**ii) Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

**b) Recognition of payments**

The Assembly recognises all expenses when the event occurs, and the related cash has actually been paid out by the Assembly.

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**iii) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**9. Third party deposits and retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**10. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the Assembly's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**11. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Assembly's at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**Significant Accounting Policies (Continued)**

**12. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Assembly; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Assembly does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

**13. Contingent Assets**

The Assembly does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Assembly in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Significant Accounting Policies (Continued)**

**14. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Wajir County Assembly budget was approved as required by Law. The original budget was approved by the County Assembly on 30 August 2021 for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was no supplementary budgets passed in the year. A high-level assessment of the Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**15. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**16. Subsequent events**

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

**17. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 8 explaining the nature and amounts.

**18. Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

**15. Notes to the Financial Statements**

**1. Exchequer Releases**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the county treasury for Q1	185,304,538	-
Transfers from the county treasury for Q2	278,919,069	388,783,314
Transfers from the county treasury for Q3	164,998,764	176,612,774
Transfers from the county treasury for Q4	213,849,324	366,798,316
<b>Cumulative amount</b>	<b>843,071,694</b>	<b>932,194,404</b>

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included as annex of this report.)

**2. Compensation Of Employees**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	267,884,006	306,652,868
Basic wages of temporary employees	34,519,288	
Personal allowances paid as part of salary	131,643,795	213,192,057
Personal allowances paid as reimbursements	2,520,000	3,263,480
Employer Contribution to compulsory National Social Schemes	9,189,443	
Pension and other social security contributions	-	18,848,425
<b>Total</b>	<b>445,756,532</b>	<b>541,956,830</b>



**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**3. Use Of Goods And Services**

	<b>2021 - 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	-	415,055
Communication, supplies and services	442,241	10,000
Domestic travel and subsistence	188,712,657	222,567,817
Foreign travel and subsistence	337,600	1,925,800
Printing, advertising and information supplies & services	1,784,483	894,130h
Rentals of produced assets	15,400,000	12,360,000
Training expenses	18,598,196	8,146,626
Hospitality supplies and services	33,136,061	17,500,000
Insurance costs	54,383,318	42,836,458
Specialized materials and services	-	1,920,000
Office and general supplies and services	7,697,069	7,560,000
Fuel, oil and lubricants	-	700,000
Other operating expenses	38,717,497	27,468,851
Routine maintenance – vehicles and other transport equipment	517,813	180,000
Routine maintenance – other assets	5,931,035	1,891,700
<b>Total</b>	<b>365,657,970</b>	<b>346,376,437</b>

**4. Social Security Benefits**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Pension and Retirement Benefits	28,947,440	42,732,055
<b>Total</b>	<b>28,947,440</b>	<b>42,732,055</b>

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**5. Acquisition Of Assets**

<b>Non- financial assets</b>	<b>2021 – 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Refurbishment of buildings	500,000	-
Purchase of office furniture and general equipment	2,200,000	1,000,000
<b>Total acquisition of non- financial assets</b>	<b>2,700,000</b>	<b>1,000,000</b>

These finance costs are bank charges on the Kenya Commercial Bank account for imprests

**6. Transfers to Other Government Entities**

<b>Non- financial assets</b>	<b>2021 – 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to CRF account of Unspent Balances	129,082	-
<b>Total</b>	<b>129,082</b>	<b>-</b>

CBK Recurrent Kshs.32,401 and Kshs.96,681 KCB imprest account transferred to CRF

**7. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2021 - 2022</b>	<b>2020 – 2021</b>
			<b>Kshs</b>	<b>Kshs</b>
Central Bank, Account Kshs	1000241397	Recurrent	9,200	32,401
Kenya Commercial Bank, Kshs	1201485371	Imprest	552	96,681
<b>Total</b>			<b>9,752</b>	<b>129,082</b>

**Wajir County Assembly**  
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**Notes to the Financial Statements (Continued)**

**8. Fund Balance Brought Forward**

Description	2021 – 2022	2020 – 2021
	Kshs	Kshs
Bank Accounts	129,082	68,319
<b>Total</b>	<b>129,082</b>	<b>68,319</b>

The fund balances brought forward refers to the previous financial year's closing bank balances. CBK Recurrent Kshs 32,401 and Kshs 96,681 KCB imprest account

**9. Prior Year Adjustments**

Description Of The Error	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021-2022	Adjusted ** Balance b/f FY 2020-2021
	Kshs	Kshs		Kshs
<b>Bank Account Balances</b>	-	-	-	(68,319)
	-	-	-	<b>(68,319)</b>

The prior year relates to unspent balances in operational accounts at year end swept to the CRF upon expiration of appropriation as per the Law.

**Wajir County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**16. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 1)**

<b>S/NO</b>	<b>NAMES</b>	<b>AMOUNT</b>
001	Construction of Civil works	40,000,000
002	Medical insurance	2,060,497
003	Legal fees	7,800,000
004	Subscription	23,050,000
005	Training costs	359,000
006	Rent-Non residential	1,500,000
	<b>TOTAL</b>	<b>74,769,497</b>

**2. Pending Staff Payables (See Annex 2)**

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Ward office operations	3,000,000	35,719,288	34,519,288	4,200,000
Mileage	13,651,054	133,488,394	133,711,520	13,427,928
Security Operations	3,880,565	9,978,845	12,143,570	1,715,840
Domestic allowance	6,603,840	51,667,397	55,001,137	3,270,100
<b>Total</b>	<b>27,135,459</b>	<b>230,853,924</b>	<b>235,375,515</b>	<b>22,613,868</b>

**Wajir County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**3. Other Pending Payables (See Annex 3)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Staff Pension	27,679,772	21,801,929	9,189,443	40,292,258
Gratuity	11,534,840	19,095,451	28,947,440	1,682,851
<b>Total</b>	<b>39,214,612</b>	<b>30,897,380</b>	<b>(38,136,883)</b>	<b>41,975,109</b>

**4. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	2021-2022 Kshs	2020-2021 Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	25,120,000	25,120,000
<b>Key Management Compensation</b>		
(Clerk and Heads of departments)	15,120,000	15,120,000
<b>Total Compensation to Key Management</b>		
<b>Transfers to related parties</b>	<b>40,240,000</b>	<b>40,240,000</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	843,071,694	932,194,404
Payments made on behalf of the County Assembly		
<b>Total Transfers from related parties</b>	<b>843,071,694</b>	<b>932,194,404</b>

**Wajir County Assembly**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**17. Progress On Follow On Prior Year Auditor’s Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
<b>Basis of Audit Opinion</b>					
1.	Analysis of mileage claim paid based on actual distances from Wajir to the respective wards as provided by the ministry of transport payable to the members amounted to 44,933,341 while actual amounts paid was KES 154,056,016 resulting to an uncountable and overpayment of KES 108,866,525.	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	Principal Finance Officer	Unresolved	June 2023
2.	Payments amounting to KES 12,251,151 were made from A KCB account. All these transactions were processed outside the IFMIS system	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	Principal Finance Officer	Unresolved	June 2023
3.	Unsupported members sitting allowance of KES 3,269,741	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	Principal Finance Officer	Unresolved	June 2023
<b>Other mater</b>					
1	Unsupported pending bills amounting to KES 215,349,359.	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PFO/PPO	Resolved	June 2023

## Wajir County Assembly

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

REPORT ON LAWFULLNESS AND EFFECTICENESS IN USE OF PUBLIC RESOURCES					
1	Cash purchases of office operations by staff who later seek reimbursements amounting to KES 3,200,000	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PFO/PPO	Unresolved	June 2023
2	Single sourcing of legal services amounting to KES 17,000,000	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PPO	Unresolved	June 2023
3.1	Irregular payment of special house allowance.	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PHRO	Unresolved	June 2023
3.2	Failure to maintain staff establishment	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PHRO	Unresolved	June 2023
3.3	Irregular recruitment and promotion of staff	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PHRO	Unresolved	June 2023
3.4	Failure to deduct and remit income tax from MCAs with regards to car grants amounting to KES 30,600,000	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PHRO	Unresolved	June 2023
3.5	Noncompliance with staffing level ceiling	The audit certificate was received in the month of June 2022. Appropriate	PHRO	Unresolved	June 2023

**Wajir County Assembly**

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		interventions will be undertaken as soon as possible			
3.6	Non adherence to ethnic balance requirements in employee composition	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PHRO	Unresolved	June 2023
3.7	Maintenance of Manual payroll	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PHRO	Unresolved	June 2023
4	Irregular payments of subscription fees to SOCATT	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PFO/Clerk	Unresolved	June 2023
5.	Irregularities in the procurement of security uniforms amounting to KES 1,920,000	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PPO	Unresolved	June 2023

**Report on Effectiveness of Internal Controls, Risk Management and Governance**

1	Failure to establish an audit committee	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	Speaker/clerk	Unresolved	June 2023
2	Weaknesses in IT internal control environment	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PICT/Clerk	Unresolved	June 2023
3	Assembly did not establish a risk management System	The audit certificate was received in the	Clerk	Unresolved	June 2023



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		month of June 2022. Appropriate interventions will be undertaken as soon as possible			
4	Assets register did not include land and buildings occupied by the County Assembly	The audit certificate was received in the month of June 2022. Appropriate interventions will be undertaken as soon as possible	PPO	Unresolved	June 2023



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**Shalle Mursal Sheikh**

**Clerk of the County Assembly**

**Date**

18. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>							
1.							
<b>Sub-Total</b>							
<b>Construction Of Civil Works</b>						40,000,000	
2.							
<b>Sub-Total</b>							
<b>Supply Of Goods</b>							
3.							
<b>Sub-Total</b>							
<b>Supply Of Services</b>							
4. Legal						7,800,000	
5. others						26,969,497	
<b>Sub-Total</b>						<b>34,769,497</b>	
<b>Grand Total</b>						<b>74,769,497</b>	

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

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**Annex – Analysis of Other Pending Payables**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
<b>Amounts Due To Third Parties</b>							
1. Lapfund	Staff Pension				40,292,258	11,534,840	
2. Lapfund	Gratuity				1,682,851	27,679,772	
<b>Sub-Total</b>					<b>41,975,109</b>	<b>39,214,612</b>	
<b>Grand Total</b>					<b>41,975,109</b>	<b>39,214,612</b>	

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**Annex 4 – Summary Of Non-Current Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the period (Kshs)</b>	<b>Disposals during the period (Kshs)</b>	<b>Transfers in/(out) (Kshs)</b>	<b>Historical Cost c/f (Kshs)</b>
Buildings and structures	10,300,001	500,000			10,800,001
Transport equipment					-
Office equipment, furniture and fittings	29,743,918	2,200,000			31,943,918
ICT Equipment, Software and Other ICT Assets	15,136,002				15,136,002
Machinery and Equipment	26,986,000				26,986,000
<b>Total</b>	<b>82,165,921</b>	<b>2,700,000</b>			<b>84,865,921</b>

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**Annex 5 – Analysis of Transfers from the County Treasury (CRF)**

<b>Date</b>	<b>Ref</b>	<b>Description</b>	<b>Amounts</b>	<b>Narration</b>
23-Sep-21	FT21266BHXT3	From CRF	99,583,440	Exchequer Receipts from Controller of Budget for the month of September 2021
23-Sep-21	FT21266CH8X5	From CRF	7,603,982	Exchequer Receipts from Controller of Budget for the month of September 2021
23-Sep-21	FT21266LGH6F	From CRF	78,117,116	Exchequer Receipts from Controller of Budget for the month of September 2021
		<b>Q1</b>	<b>185,304,538</b>	
11-Nov-21	FT213153C2J6	From CRF	8,076,179	Exchequer Receipts from National Treasury for the month of November 2021
11-Nov-21	FT21315TLJ7H	From CRF	99,677,866	Exchequer Receipts from National Treasury for the month of November 2021
12-Nov-21	FT21316KNV63	From CRF	55,884,658	Exchequer Receipts from National Treasury fro the month of NOVember 2021
22-Dec-21	FT21356P7GTV	From CRF	7,758,904	Exchequer Receipts from National Treasury for the month of December 2021
22-Dec-21	FT21356RNFFJ	From CRF	96,135,044	Exchequer Receipts from National Treasury for the month of December 2021
24-Dec-21	FT21358B7W5G	From CRF	11,386,418	Exchequer Receipts from National Treasury for the month of December 2021
		<b>Q2</b>	<b>278,919,069</b>	
25-Feb-22	FT22056FXHBR	From CRF	94,937,756	Exchequer Receipts for the month of February 2022
25-Feb-22	FT22056S1WG6	From CRF	7,811,064	Exchequer Receipts for the month of February 2022
04-Mar-22	FT22063KW0P0	From CRF	62,249,944	Exchequer Receipts for the month of February 2022
		<b>Q3</b>	<b>164,998,764</b>	
25-Apr-22	FT221152CF5X	From CRF	90,901,259	Exchequer Receipts for the month of April 2022

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25-Apr-22	FT22115SFNKZ	From CRF	7,713,424	Exchequer Receipts for the month of April 2022
25-May-22	FT22146H7550	From CRF	13,061,487	Exchequer Receipts for the month of May 2022
30-Jun-22	FT221827C3GX	From CRF	91,104,003	Exchequer Receipts from Controller of Budget for the month of June 2022
30-Jun-22	FT22182GHPXC	From CRF	3,355,727	Exchequer Receipt for the month of June 2022
30-Jun-22	FT22186NJC6	From CRF	7,713,424	Exchequer Receipts from Controller of Budget for the month of June 2022
		<b>Q4</b>	<b>213,849,324</b>	
		<b>Totals</b>	<b>843,071,694</b>	