

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY OF TURKANA**

**FOR THE PERIOD
1 JULY 2014 TO 30 JUNE 2015**



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Ref: TURCA/32/2014/2015

19 October 2016

Mr. Linus Miinyani Lokawa
Clerk to the Turkana County Assembly
P.O. Box 25 - 30500
LODWAR

Dear Mr. Lokawa

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF TURKANA COUNTY ASSEMBLY FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

I transmit the report of the Auditor-General on the examination of the financial operations of Turkana County Assembly for the period 1 July 2014 to 30 June 2015.

The report is submitted in accordance with the provisions of Article 229(7) of the Constitution for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

Sylvester N. Kiini
Deputy Auditor General
For: **AUDITOR-GENERAL**

Copy to: **Mr. Jeremiah Nyegenye** ✓
Clerk to the Senate
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H.E. Josphat K. Nanok
The Governor
Turkana County Government
P.O. Box 11 - 30500
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REPORT OF AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF COUNTY ASSEMBLY OF TURKANA FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

EXECUTIVE SUMMARY

Introduction

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

Audit Objectives

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

Terms of Reference

The terms of reference set for the management and financial operations audit of the Turkana County Assembly for the period 1 July 2014 to 30 June 2015 included the following audit objectives.

- Assessment of controls over management of cash and bank accounts.
- Assessment of controls over management of assets under the control of the County Assembly.
- Assessment of compliance with the procurement laws in process of acquisition of goods or services.
- Assessment of compliance with Public Finance Management Act, 2012 in the utilization of public funds.
- Compliance with other relevant laws and regulations.
- To ascertain the confidentiality integrity and availability of financial and other information used by management in the utilization of public funds.
- To confirm that all necessary supporting documents, records, and accounts have been kept in respect of all transactions.



Methodology

The audit was carried out through:

- Review of applicable legislation and regulations;
- Examination of expenditure records including payment vouchers and supporting documents, cash books, vote books, bank statements, bank in slips, miscellaneous receipts, procurement documents, stores records, asset registers and other related records;
- Interviews with key officers at the County Assembly.
- Review of minutes of various meetings where there were resolutions regarding utilization of public funds;
- Physical inspection and verifications;
- Observation of processes and activities.

Scope and Determination of Responsibilities

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable evidence that, in all material respects, expenditure incurred is fairly stated and recording is achieved in all financial transactions.

The matters mentioned in this Report are therefore those that were identified through tests considered necessary for the purpose of achieving the audit objectives and it is possible that there might be other matters and/or weaknesses that were not identified.

The formulation and maintenance of effective control measures and compliance with laws and regulations is the responsibility of the management. My responsibility is to report on the weaknesses and non-compliance with the Laws and regulations identified in the course of the audit.

The following sections highlight key audit findings noted during the audit of the financial operations for the year ended 30 June 2015.

Key Audit Findings

1.0 Budgetary Performance and Controls

Audit review of the budget and expenditure records revealed that the County Assembly had an approved budget of Kshs.951,887,744 for the year 2014/2015 out of which Kshs.476,887,744 or approximately 50.1% was for recurrent expenses while Kshs.475,000,000 or approximately 49.9% was for Development costs. The expenditure reports available indicate that a total of Kshs.693,963,320 was utilized during the year ended 30 June 2015.

During the year 2013/2014, approved budget amounted to Kshs.1,196,834,342 out of which Kshs.1,111,834,342 or approximately 92.9% was for recurrent vote while Kshs.85,000,000 or approximately 7.1% for development vote. During the same period, expenditure incurred amounted to Kshs.693,484,272 or approximately 57.9% of the budgeted expenditure.

1.1 Under/Over Spent Recurrent Expenditure

According to the expenditure returns, the Assembly overspent on ten (10) expenditure items by Kshs.100,505,463.34 and underspent on ten (10) other items by Kshs.33,429,886.55 and no reason has been provided for non-adherence to the approved budget or why the over/under expenditure was not regularized before the end of the financial year as required.

1.2 Under-utilized Development Expenditure

The County Assembly had approved development expenditure budget of Kshs.475,000,000 out of which an expenditure of Kshs.150,000,000 was incurred through a transfer to the Car Loan and Mortgage Scheme for Members of the County Assembly and the Speaker resulting in an under expenditure of Kshs.325,000,000 or approximately 68% of the approved budget. Three expenditure items with an approved budget of Kshs.235,000,000 recorded nil expenditure.

No reason has however been provided for not utilizing the funds in accordance with the approved budget. Non-adherence to the budget is in breach of the law and denial of services to the people of Turkana.

2.0 Cash and Bank Balances

2.1 Understatement of Opening Bank Balance

Examination of the cash book and the bank reconciliation statement in respect of KCB bank account as at 30 June 2014 revealed a cash book balance of Kshs.308,680.28. However, according to the cash book, the amount was reported as Kshs.135,055.25 on 1 July, 2014 resulting in a variance of Kshs.173,625.03 which has neither been explained nor reconciled. Consequently there is risk of loss of public funds through inaccurate recording or understatement of cash.

2.2 Failure to Surrender End of Year Surplus Cash Balances

Audit review of the cash book, the bank statement and the bank reconciliation statement for the month of June, 2014 revealed that the County Assembly had a cash book balance of Kshs.308,680.28 as at 30 June, 2014. The unutilized funds were however not surrendered to the County Exchequer account within the stipulated period.

The management therefore contravened the provisions of the Public Finance Management Act, 2012 in regard to the unspent funds and no reason or explanation has been provided for not complying with the law.

3.0 Failure to Observe One Third Staff Establishment Rule

Audit review of the payroll for the month of June 2015 revealed that Turkana County Assembly had a staff establishment of 221 (two hundred twenty one), out of whom 212 (two hundred and twelve) or 96% of staff are from the same ethnicity leaving only 9 (nine) or 4% from other ethnicities. Contrary to Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008. This act requires that all public establishments shall seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community.

Consequently management is in contravention of the one third ethnic diversity rule on staff establishment as a means of promoting national unity.

4.0 Unsecured Car and Mortgage Scheme Loans

The County Assembly established a car and mortgage scheme fund for its members through the Turkana County Assembly Car Loan (Members) Scheme Fund Regulations, 2014 dated 1 February 2014. On 15 August 2014, an amount of Kshs.150,000,000 was transferred to the fund account held with Cooperative Bank of Kenya, Lodwar Branch.

Information available indicates that on 17 September 2014 an amount of Kshs.96,000,000 was advanced to the 47 Members of the County Assembly and the speaker, each receiving Kshs.2,000,000 towards the purchase of motor vehicles.

On 27 November 2014 an amount of Kshs.54,001,102 was advanced to the 47 MCAs and the speaker in respect of mortgage based on members ability to repay subject to a maximum of Kshs.3,000,000.

However, the Administrators of the two schemes did not prepare and submit financial statements in respect of the funds as required by Section 15(1)(d) of the Car Loan Scheme and section 18(1)(d) of the Mortgage Fund. Further, no logbooks were provided in respect of the 48 car loans advanced to the 47 MCAs and the speaker to confirm that the vehicles were jointly registered between the County Assembly Service Board and the members and kept by the administrator as required by the regulation.

In addition, the mortgage applications were not accompanied by copies of the designs of proposed residential properties, bills of quantities, official search of title to the property to be purchased and copies of the title deeds of the properties.

5.0 Unsupported Training Expenses

Audit review of the budget revealed that staff training was allocated Kshs.13,000,000 in the 2014/2015 financial year. Available expenditure reports revealed that a total of Kshs.16,923,443 was utilized during the year on both local and international trainings attended by various officers of the County Assembly.

However, the County Assembly did not have a training committee in place within the HR department to plan, organize coordinate and recommend appropriate trainings and approve programmes for the County Assembly staff among other functions. It is

not therefore clear how officers who attended various trainings during the year were identified.

In addition, a total of Kshs.6,958,873 was spent on international trainings, most of which are available locally, and there was no justification as to why the trainings could not be conducted locally. The training expenditure was also not adequately supported with copies of passports and certificates as proof of travel and attendance.

Consequently public funds could have been lost through trainings that did not take place or those programs that are not beneficial to the County Assembly and citizens of Turkana County.

6.0 Irregular Procurement of Goods and Services

6.1 Single Sourced Motor Vehicle and Staff Medical Insurance

Examination of expenditure records revealed that during the year under review, the Turkana County Assembly paid Kshs.12,744,727 to an insurance firm towards staff and members of the County Assembly medical insurance and Kshs.5,879,703 in respect of motor vehicle insurance. During the same period, the Assembly paid an amount of Kshs.4,815,594 to a medical service facility in respect of staff and members medical expenses. In addition, staff and MCAs were paid a total of Kshs.165,789 as refund for medical expenses whereas there was a medical cover in force.

Procurement of the staff medical cover and the motor vehicle insurance was single sourced, contrary to Section 29(1)(4) of the Public Procurement and Disposal Act, 2005. The Act recommends the use of open tender on public procurements. In addition, the policy/contract agreement detailing the terms and conditions of the medical cover and also confirming the existence of the cover was not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.18,624,430 on medical and motor vehicle insurance could not be confirmed.

6.2 Single Sourcing of Air Ticketing Services

Examination of expenditure records relating to air travel for the year ended 30 June 2015 revealed that the County Assembly made payments to four (4) firms for air ticketing services amounting to Kshs.20,495,573 without going through competitive bidding process as required by Section 29 of the Public Procurement and Disposal Act, 2005. In addition, the payments were not supported by details of the travellers' destinations and individual cost.

Consequently the propriety of the expenditure of Kshs.20,495,573 could not be confirmed.

6.3 Irregular Hire of Motor Vehicles

Audit examination of expenditure records relating to hire of motor vehicles revealed that the assembly incurred an amount of kshs.8,631,490 on hire of motor vehicles without competitive bidding process. It was also noted that some payees were not

prequalified for provision of the transport service while some were not the owners of the vehicles as per the copies of the log books provided for audit review.

No reason was provided for hire of vehicles without inviting for competitive bids and no explanation has been provided on how the rates charged were determined. Consequently, the propriety of the expenditure of Kshs.8,631,490 could not be confirmed.

6.4 Single Sourcing of Firefighting and Water Equipment

Audit review of expenditure records relating to purchase of firefighting equipment revealed that a total of Kshs.9,774,080 was paid to a supplies firm for supply of firefighting and water equipment through payment voucher no.744 dated 28 October 2014 for Kshs.5,000,000 and payment voucher No.915 dated 10 December 2014 for Kshs.4,774,080 as per local purchase order No.2038190. The procurement was however, done without going through competitive bidding process as required by Section 29 of Public Procurement and Disposal Act, 2005. Further, there was no report of the Inspection and Acceptance Committee to confirm that the goods received were of the right quantity and quality as ordered.

Consequently, the propriety of the expenditure of Kshs.9,774,080 could not be confirmed.

6.5 Irregular Payment for Purchase of Tablets

Examination of expenditure records revealed that a payment of KShs.1,000,000 was made to a supplies firm in respect of supply of tablets for the MCAs. However, the payment was not authorized by the accounting officer as required by the Public Finance Management (County Government) Regulations, 2015. The payment was also not supported with an LPO, quotations, delivery notes, minutes of the Inspection and Acceptance Committee and a list of recipients who were issued with the tablets.

The items were also not recorded in the assets register for the purpose of monitoring and safeguarding of government assets as required by the regulation.

Consequently, the propriety of the expenditure of Kshs.1,000,000 incurred on purchase of tablets could not be confirmed.

7.0 Domestic and Foreign Travelling Claims/ Allowances

7.1 Unsupported Foreign Travel

Audit review of foreign travel records revealed that during the year under review, amounts totalling Kshs.22,644,312 were paid in respect of subsistence and foreign travel. The expenditure however, was not supported with the necessary documents such as copies of passports, boarding passes, or motor vehicle work tickets in case of travel to Southern Sudan and Uganda, contrary to Section 5.5.14 of the Government Financial Regulations and Procedures.

In addition, the amounts were not issued in form of imprest as required by Section 5.6 of the Government Financial Regulations and Procedures, but were instead expensed at the time of issue.

Further, various committee meetings were held in Moroto Uganda and no reason was provided for not holding such meetings in Kenya.

Consequently the propriety of the expenditure of Kshs.22,644,312 could not be confirmed and the expenditure is a waste of public funds through payment for journeys that may not have taken place. Further, there is risk of wastage/loss of public funds for holding numerous and unjustified committee meetings in a foreign country.

7.2 Irregularly Paid Domestic Travel Allowances

Examination of local travel records revealed that an amount of Kshs.27,193,770 out of a total actual expenditure of Kshs.90,651,252 was incurred on domestic travel and substance allowance. The amount was not supported with documents detailing the purpose of the travel, means of travel and in some instances evidence of attendance of the meetings or trainings indicated.

In addition, the payments were not issued in form of imprest as required by the government financial regulations and procedures but were instead expensed at the time of issue.

Further, some payments were made to one officer on behalf of others and no evidence was attached to the payments or provided separately to confirm acknowledgement of receipt of the funds by the said officers.

Under the circumstances the propriety of the expenditure of Kshs.27,193,770 incurred on travelling and substance domestic could not be confirmed.

8.0 Weak General Control Environment

A review of the overall internal control environment of the Turkana County Assembly revealed that there was no formal risk assessment process put in place to mitigate risks. There were also no performance contracts for key employees and formal performance evaluation process. In addition, the County Assembly did not have internal audit function and no reason was provided for lack of this important function.

Consequently, cases of fraud and errors may not be detected and corrected on a timely basis.

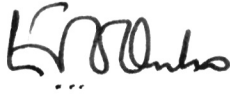
9.0 Unresolved Prior Year Matter - Irregular Payment of Sitting Allowances to MCAs

Records availed for audit review indicated that Members of the County Assembly were paid sitting allowances totalling Kshs.52,997,000 for the eight month period ended 30 June, 2014 out of which Kshs.1,092,000 was irregularly paid to Members of the County Assembly as sitting allowance while the members were out of the country in the months of February and March, 2014.

Further, attendance registers for the Committee Sittings were not availed for audit review. No explanation has been provided for paying sitting allowances for the days the members did not attend the Assembly sittings.

Although the attendance register was in place during 2014/2015 and allowances only paid for the days attended, management has not provided evidence of recovery of the irregularly paid allowances. Consequently, the County Assembly may lose the

amount of Kshs.1,092,000 that was irregularly paid to MCAs as sitting allowances while they were out of the country if the recoveries are not effected.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 August 2016

DETAILED AUDIT REPORT ON THE FINANCIAL OPERATIONS OF COUNTY ASSEMBLY OF TURKANA FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

DETAILED AUDIT FINDINGS

1.0 Unsatisfactory Budgetary Performance and Controls

Audit review of the budget and expenditure records revealed that the County Assembly had an approved budget of Kshs.951,887,744 for the year 2014/2015 out of which Kshs.476,887,744 or approximately 50.1% was for recurrent expenses while Kshs.475,000,000 or approximately 49.9% was for Development costs. The expenditure reports available indicate that a total of Kshs.693,963,320 or approximately 72.9% of the budget was utilized during the year ended 30 June 2015.

Comparison of the approved budget and expenditure for the year revealed non-observance of budgetary ceilings. It was noted that expenditure on ten (10) expenditure items was exceeded and no reason was provided for the over expenditure (Refer to **Appendix I**). There was also no evidence of approval of reallocation of the funds contrary to Regulation 51(1) (e) of the Public Finance Management (County Government) Regulations, 2015 which require any public officer who holds any post involving, in any degree, the management of public funds, to be aware of the essentials of vote control procedures.

No reason was also provided for not maintaining a proper vote book, contrary to Regulation 51(i) which requires each accounting officer to cause vote book records to be kept in such a form that shall clarify at any time, in respect of each of his or her votes; the total amount of expenditure sanctioned for service of the year; the amount of expenditure charged and any further known liabilities in respect of the year.

1.1 Overspent and Under-spent Recurrent Vote

According to the expenditure returns, the County Assembly overspent on ten (10) expenditure items by Kshs.100,505,463.34 and underspent on ten (10) others by Kshs.33,429,886.55. There were no reasons provided for non-adherence to the approved budget or explanations given as to why the over/under expenditure was not regularized before the end of the financial year as required. Details of these anomalies are as follows:

EXPENDITURE ITEM	APPROVED BUDGET (Kshs)	ACTUAL EXPENDITURE (Kshs)	(OVER) EXPENDITURE (Kshs)	UNDER EXPENDITURE (Kshs)	(OVER)/UNDER EXPENDITURE %
Basic Salaries - Permanent Employees	194,182,593.00	94,722,758.62	(540,165.62)		-28%
Hospitality supplies and Services	14,800,000.00	20,650,432.00	(5,850,432.00)		-40%
Fuel, Oil and Lubricants	12,000,000.00	8,327,367.72	(6,327,367.72)		-53%
Purchase of Computer and Equipment	5,000,000.00	5,231,406.00	(231,406.00)		-5%
Domestic Travel and Subsistence and Other Transport Costs	77,007,513.00	90,651,252.00	(13,643,739.00)		-18%
Foreign Travel and Subsistence	32,532,000.00	37,004,053.00	(4,472,053.00)		-14%
Other Operating Expenses	24,200,000.00	61,750,773.00	(37,550,773.00)		-155%

Medical Cover	30,000,000.00	19,052,077.90		10,947,922.10	36%
Air Time/Communcation Services	5,300,000.00	3,778,368.70		1,521,631.30	29%
Training and Consultancy Services	13,000,000.00	16,658,995.00	(3,658,995.00)		-28%
General Office Supplijes	9,000,000.00	23,670,532.00	(14,670,532.00)		-163%
Printing, Advertising /Community participation	9,500,000.00	5,373,665.00		4,126,335.00	43%
Specialised Supplies	2,050,000.00	-		2,050,000.00	100%
Purchase of Specialised Plant	2,000,000.00	-		2,000,000.00	100%
Motor Vehicle Insurance	7,000,000.00	5,879,703.00		1,120,297.00	16%
Utilities	4,600,000.00	1,561,868.85		3,038,131.15	66%
Motorvehicle Maintenance	10,000,000.00	5,592,842.00		4,407,158.00	44%
Purchase of Furniture	5,915,638.00	4,612,226.00		1,303,412.00	22%
Rental of Produced Goods	5,000,000.00	2,085,000.00		2,915,000.00	58%
Routine Maintenance of Other Assets	13,800,000.00	27,360,000.00	(13,560,000.00)	-	-98%
Total	476,887,744.00	543,963,320.79	(100,505,463.34)	33,429,886.55	(67,075,576.79)

1.2 Under-spent Development Expenditure

The County Assembly had a development expenditure budget of Kshs.475,000,000 out of which an expenditure of Kshs.150,000,000 was incurred through a transfer to the Car and Mortgage Schemes for Members of the County Assembly and the Speaker. This resulted in an under expenditure of Kshs.325,000,000 or approximately 68% of the approved budget. Three expenditure items with an approved budget of Kshs.235,000,000 recorded nil expenditure as follows:

EXPENDITURE ITEM	APPROVED BUDGET (Kshs)	ACTUAL EXPENDITURE (Kshs)	(OVER) EXPENDITURE (Kshs)	UNDER EXPENDITURE (Kshs)	(OVER)/UNDER EXPENDITURE %
Construction of New Assembly Building	150,000,000.00	-	150,000,000.00	-	100%
Survey for New Office Block	25,000,000.00	-	25,000,000.00	-	100%
Construction of Speaker's Residence	60,000,000.00	-	60,000,000.00	-	100%
Car Loan and Mortgage	240,000,000.00	150,000,000.00	90,000,000.00	-	38%
Total Development	475,000,000.00	150,000,000.00	325,000,000.00	-	68%

There was no justification provided for not utilizing the funds in accordance with the approved budget. Non-adherence to the budget is in breach of the law.

Recommendation

- i. Management should ensure that expenditure is in accordance with approved budget as required by Regulation 51(1) (e) of the Public Finance Management (County Government) Regulations, 2015 which require any public officer involved in the management of public funds to be aware of the essentials of vote control procedures and also Regulation 51(i) which requires each accounting officer to cause vote book records to be kept in such a form that shall clarify the total amount of expenditure sanctioned for service of the year; the amount of expenditure charged and any further known liabilities in respect of the year.
- ii. Management should also ensure that any over expenditure/reallocation is regularized through a supplementary budget
- iii. Officers who contravene the law and regulations should be surcharged accordingly.

2.0 Cash and Bank

2.1 Understatement of Opening Bank Balance

Examination of the cash book and the bank reconciliation statement in respect of KCB bank account revealed a cash book balance of Kshs.308,680.28 as at 30 June 2014. However, the cash book indicated an amount of Kshs.135,055.25 being the balance brought forward on 1 July, 2014 resulting in a variance of Kshs.173,625.03 which has neither been explained nor reconciled. Consequently the cash balance was understated and there is a risk of loss of public funds through inaccurate recording.

2.2 Failure to Surrender End of Year Surplus Cash Balances

Audit review of the cash book, the bank statement and the bank reconciliation statement for the month of June, 2014 revealed that the County Assembly had a cash book balance of Kshs.308,680.28 as at 30 June, 2014. The unutilized funds were however not surrendered to the County Exchequer account within the stipulated period. Instead, the Turkana County Assembly irregularly utilized the funds without the necessary budgetary approvals contrary to Section 136(1) and (2) of the Public Finance Management Act, 2012. The Act states that an appropriation that has not been spent at the end of the financial year for which it was appropriated lapses immediately at the end of that financial year.

The management therefore contravened the provisions of the Public Finance Management Act, 2012 in regard to unspent funds and no reason or explanation has been provided for not complying with the law.

Recommendation

- i. Management should ensure that cash books are accurately maintained and make appropriate adjustment to correct any understatement of cash balances as required by Regulation 22(1) (c) of the Public Finance Management (County Government) Regulations, 2015 which states that

the accounting officer is responsible for preparation of financial reports that reflect a true and fair financial position of the entity.

- ii. The Management should also ensure that any unspent funds are paid to the County Exchequer account within the stipulated period in accordance with the provisions of Section 136 and 84 of the Public Finance Management Act, 2012.

3.0 Failure to Observe One Third Staff Establishment Rule

Audit review of the payroll for the month of June 2015, revealed that the Turkana County Assembly had a staff establishment of 221 (two hundred twenty one) employees, out of whom 212 (two hundred and twelve) or 96% of staff are from the same ethnicity leaving only 9 (nine) or 4% from other ethnicities contrary to Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008. The Act requires that all public establishments shall seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community.

Consequently the management is in contravention of the one third ethnic diversity rule on staff establishment as a means of promoting national unity.

Recommendation

Management should ensure compliance with Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires all public establishments to seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community; and initiate appropriate measures to comply with the law. Failure to comply with the law should result in the Accounting officer being held liable.

4.0 Unsecured Car and Mortgage Schemes for Members of the County Assembly

Audit review of financial records provided revealed that the County Assembly of Turkana established a Car Loan and Mortgage Scheme Fund through the Turkana County Assembly Car Loan (Members) Scheme Fund Regulations, 2014 dated 1 February 2014.

On 15 August 2014, an amount of Kshs.150,000,000 was transferred to the fund account held with Cooperative Bank of Kenya, Lodwar Branch.

Information available indicates that on 17 September 2014 an amount of Kshs.96,000,000 was advanced to the 47 Members of the County Assembly and the speaker, each receiving Kshs.2,000,000 towards purchase of motor vehicles.

On 27 November 2014 an amount of Kshs.54,001,102 was advanced to the 47 MCAs and the speaker in respect of house mortgage based on the member's ability to repay and subject to a maximum of Kshs.3,000,000.

However, the Administrators of the two schemes did not prepare and submit financial statements in respect of the funds as required by Section 15(1)(d) of the Car Loan Scheme and section 18(1)(d) of the Mortgage Fund. Further, no logbooks were

provided in respect of the 48 vehicles' loans advanced to the 47 MCAs and the speaker to confirm that the vehicles were actually purchased and jointly registered between the Service Board and the members, and kept by the administrator as required by the regulation.

In addition, the mortgage applications were not accompanied by copies of the designs of proposed residential properties, bills of quantities, official search of title to the property to be purchased and copies of title deeds of the properties purchased.

Failure to provide security for car and mortgage loans exposes the County Assembly to risk of loss of public funds in case of default.

The management did not also comply with the law requiring preparation and submission of financial statements of the scheme to the Auditor-General for audit.

Recommendation

- i) The management should ensure that Car and Mortgage Scheme is implemented in accordance with the regulation governing it.
- ii) Management should prepare and submit the financial statements of the scheme to the Auditor-General for audit as required by the Public Finance Management Act, 2012 and the regulations governing the two schemes.

5.0 Unsupported Training Expenses

Audit review of the budget revealed that staff training was allocated a budget of Kshs.13,000,000 during the 2014/2015 financial year. Available expenditure reports revealed that a total of Kshs.16,923,443 was utilized during the year on both local and international training attended by various officers of the County Assembly as detailed in **Appendix II**.

However, the County Assembly did not have a training committee within the HR department in place to plan, organize, coordinate and recommend appropriate training and approve training programmes for the County Assembly staff among other functions. It is not therefore clear how officers who attended the various trainings during the year were identified.

In addition, a total of Kshs.6,958,873 was spent on international training, most of which is available locally, and there was no justification as to why the training could not be conducted locally.

Further, the training expenditure was not supported with copies of passports and certificates as proof of travel and attendance.

This is contrary to Section 104(i) of the Public Finance Management Act, 2012 and Regulation 22(1) (b) of the Public Finance Management (County Government) Regulations, 2015 which require each County Treasury to put in place proper management and control of, and accounting for finances of county government and its entities in order to promote efficient and effective use of the county's budgetary resources.

Consequently there is risk of loss of public funds through training that may not have taken place and programs that are not beneficial to the County Assembly and the citizens of Turkana County.

Recommendation

Management should ensure an adequate system of internal controls is put in place and all payments are adequately supported as required by Regulation 104 of the Public Finance Management (County Governments) Regulations, 2015.

6.0 Procurement of Goods and Services

6.1 Single Sourced Motor Vehicle and Staff Medical Insurance

Expenditure records availed for audit during the year under review, revealed that an insurance agency was paid an amount of Kshs.12,744,727 towards staff and members of the County Assembly's medical insurance and Kshs.5,879,703 in respect of motor vehicle insurance. During the same period, an amount of Kshs.4,815,594 was paid to a medical services firm in respect of staff and members medical expenses. In addition, staff and MCAs were refunded medical claims of Kshs.165,789 whereas there was a medical cover in force.

The procurement of the staff medical cover and the motor vehicle insurance was single sourced, contrary to Section 29(1)(4) of the Public Procurement and Disposal Act, 2005 which recommends the use of open tender on public procurements and states the conditions for alternative procurement methods. In addition, the policy/contract agreement detailing the terms and conditions and also confirming existence of the cover was not availed for audit review.

In the absence of a policy document, the propriety of the expenditure of Kshs.18,624,430 on medical and motor vehicle insurance could not be confirmed.

Recommendation

- i. The management should ensure that procurement of goods and services is done through competitive process in accordance with Section 29 of the Public Procurement and Disposal Act, 2005 and the related regulations of 2006 and 2013.
- ii. The management should also ensure that the medical policy/contract agreement document is in place and that the medical scheme is run in accordance with the provisions of the policy, failure to which the Accounting officer is held liable for the omission.

6.2 Single Sourcing of Air Ticketing Services

Examination of expenditure records relating to air travel expenses for the year ended 30 June 2015 revealed that the County Assembly made payments amounting to Kshs.20,495,573 as detailed in **Appendix III** to four (4) firms for air ticketing services without going through a competitive bidding process as required by Section 29 of the Public Procurement and Disposal Act, 2005. In addition, the payments were not supported by details of the travellers' destinations and individual cost.

Consequently the propriety of the expenditure of Kshs.20,495,573 could not be confirmed.

Recommendation

Management should adhere to provisions of Section 29 of the Public Procurement and Disposal Act, 2005 and related regulations of 2006 and 2013 in the acquisition of goods and services. In addition, the procurement officer and other staff involved in the breach of the procurement regulations should be surcharged.

6.3 Irregular Hire of Motor Vehicles

Audit examination of expenditure records relating to hire of motor vehicles revealed that the Assembly incurred an amount of Kshs.8,631,490 as per **Appendix IV** on hire of motor vehicles without going through a competitive bidding process. It was also noted that some payees were not prequalified for provision of the transport service while some were not the owners of the vehicles as per the copies of log books provided.

No satisfactory reasons were provided for hire of vehicles without inviting for competitive bids and no explanations have been provided on how the rates charged were determined.

Consequently, the propriety of the expenditure of Kshs.8,631,490 could not be confirmed.

Recommendation

- i. Management should ensure that hire of vehicles is out of necessity and that the procurement is done in accordance with Section 29 of the Public Procurement and Disposals Act, 2005 and related regulations of 2006 and 2013.
- ii. Management should also take disciplinary measures including surcharge, against the procurement officer and all the staff involved in the irregular hire of vehicles.

6.4 Single Sourcing of Firefighting and Water Equipment

Audit review of expenditure records relating to purchase of firefighting equipment revealed that a firm was paid a total of Kshs.9,774,080 for supply of fire and water equipment through payment voucher no.744 dated 28 October 2014 for Kshs.5,000,000 and payment voucher No.915 dated 10 December 2014 for Kshs.4,774,080 as per local purchase order No.2038190. The procurement was however, done without going through a competitive bidding process as required by Section 29 of Public Procurement and Disposal Act, 2005. Further, there was no report of the Inspection and Acceptance Committee to confirm that the goods received were of the right quantity and quality as ordered.

Consequently, the propriety of the expenditure of Kshs.9,774,080 could not be confirmed.

Recommendation

The management should adhere to the provisions of the Public Procurement and Disposal Act, 2005 and related regulations of 2006 and 2013 in the procurement of goods and services. In addition, disciplinary measures including surcharge should be taken against the officers involved in the irregular procurement process.

6.5 Irregular Payment for Purchase of Electronic Tablets

Expenditure records reviewed indicated that a payment of Kshs.1,000,000 was made to a firm for supply of tablets for use by MCAS. However, the payment was not authorized by the accounting officer as required by the Public Finance Management (County Government) Regulations, 2015. The payment was also not supported by an LPO, a quotation, delivery notes, minutes of the Inspection and Acceptance Committee and a list of recipients who were issued with the tablets.

Further, the items were not recorded in the assets register for the purpose of monitoring and safeguarding of government assets as required by the regulation.

Consequently, the propriety of the expenditure of Kshs.1,000,000 incurred on purchase of tablets could not be confirmed.

Recommendation

Management should comply with the provisions of the Public Finance Management (County Government) Regulations, 2015 and also ensure adequate and effective internal controls to safeguard public resources are in place. The officer responsible for the procurement should be held liable for failure to adhere to the law.

7.0 Domestic and Foreign Travelling Claims and Allowances

7.1 Unsupported Foreign Travel Expenses

Audit review of expenditure records for the year under review indicated amounts totalling Kshs.22,644,312 as per **Appendix VI** paid in respect of subsistence and foreign travel allowances were not supported with the necessary documents such as the copies of passports, boarding passes or motor vehicle work tickets in case of travel to Southern Sudan and Uganda. This is contrary to Section 5.5.14 of the Government Financial Regulations and Procedures which require among others, that only payments which have been examined and found to be properly supported by original documents can be processed for payment. In addition, Section 104 of the Public Finance Management (County Governments) Regulations, 2015 require that all receipts and payment vouchers of public moneys be properly supported by pre-numbered receipt and payment vouchers and appropriate authority and documentation.

Further, the amounts were not issued in form of imprest as required by Section 5.6 of the Government Financial Regulations and Procedures, but were instead expensed at the time of issue. There were also various committee meetings held in Moroto, Uganda and no reason was provided for not holding such meetings in Kenya.

Consequently the propriety of the expenditure of Kshs.22,644,312 could not be confirmed and the expenditure could amount to wastage of public funds through payment for journeys that did not take place. Further there is a risk of wastage/loss of public funds for holding numerous and unjustified committee meetings in a foreign country.

Recommendation

- i) Management should ensure that travelling and subsistence allowances are issued in form of imprest and accounted for in accordance with Section 5.6 of the Government Financial Regulations and Procedures.
- ii) Management should also ensure that all payments are properly supported as required by Section 5.5.14 of the Government Financial Regulations and Procedures which require among others that only payments which have been examined and found to be properly supported by original documents can be processed for payment.
- iii) In addition, management should comply with Regulation 104 of the Public Finance Management (County Governments) Regulations, 2015, which require that all receipts and payment vouchers of public moneys be properly supported by pre-numbered receipts and payment vouchers and supported by appropriate authority and documentation.
- iv) Management should ensure that journeys out of the country are out of need and that sittings of the committees of the County Assembly are held locally in order to promote local economy and also save the county government unnecessary expenditure in form of foreign travel allowances.
- v) Disciplinary action should be taken against the officers who approved the meetings to be held in a foreign country and recover the irregularly paid foreign travel allowances from the members who held the meetings abroad.

7.2 Unsupported Local Travel Expenses

Examination of local travel documents showed that amounts totalling Kshs.27,193,770 as per **Appendix VII** incurred on domestic travel and substance were not supported with documents detailing the purpose of the travels, means of travel and in some instances evidence of attendance of the meetings or training indicated.

In addition, the payments were not issued in form of imprest as required by the government financial regulations and procedures but were instead expensed at the time of issue.

Further, some payments were made to one officer on behalf of others and no evidence was attached to the payments or provided separately to confirm acknowledgement of receipt of the funds by the said officers.

Under the circumstances, propriety of the expenditure of Kshs.27,193,770 incurred on domestic travelling and substance could not be confirmed.

Recommendation

- i) Management should ensure that travelling and subsistence allowances are paid in accordance with Section 5.6 of government financial regulations and procedures.

- ii) Management should also ensure that all payments are properly supported and that separate imprests are issued to each officer and accounted for after return from the journeys as required by regulations.
- iii) Management should also ensure imprest issued is recovered from those officers who fail to account for it as required.

8.0 Weak General Control Environment

A review of the overall internal control environment of the Turkana County Assembly revealed that there was no formal risk assessment process put in place to mitigate risks. There were also no performance contracts for key employees and formal performance evaluation process. In addition, the County Assembly did not have an internal audit function and no reason was provided for lack of this important function.

Consequently, cases of fraud and errors may not be detected and corrected on a timely basis.

Recommendation

Management should ensure that a functioning internal audit department is in place and develop an audit charter appropriately. In addition there should be an Audit Committee to discuss and dispense all audit issues.

9.0 Unresolved Prior Year Matter - Irregular Payment of Sitting Allowances to MCAs

Records availed for audit review indicated that Members of the County Assembly were paid sitting allowances totalling Kshs.52,997,000 for the eight month period ended 30 June, 2014 out of which Kshs.1,092,000 was irregularly paid to Members of the County Assembly as sitting allowance while the members were out of the country in the months of February and March, 2014.

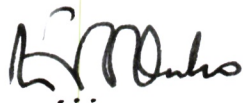
Further, attendance registers for the Committee Sittings were not availed for audit review. No explanation has been provided for paying sitting allowances for the days the members did not attend the Assembly sittings.

Although the attendance register was in place during 2014/2015 and allowances only paid for the days attended, management has not provided evidence of recovery of the irregularly paid allowances. Consequently, the County Assembly may lose the amount of Kshs.1,092,000 that was irregularly paid to MCAs as sitting allowances while they were out of the country if the recoveries are not effected.

Conclusion

This report highlights weaknesses noted in the budgetary performance, procurement of goods and services, payment of allowances and unsupported expenditure. The management therefore needs to come up with proper and adequate control measures to safeguard public funds and utilize the appropriated funds in accordance with the law.

The recommendations should be implemented in an endeavour to improve on the management of public resources for the benefit of the citizens of Turkana County.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 August 2016

APPENDIX I
BUDGET VS ACTUAL

County Assembly of Turkana Financial Operations Audit for the Period 1 July 2014 to 30 June 2015

ITEM	Approved Budget	Actual Expenditure	Over Expenditure	Under Expenditure	Remarks
	Kshs	Kshs	Kshs	Kshs	
Basic Salaries- Permanent Employees	194,182,593.00	194,722,758.62	(540,165.62)		Over expenditure
Hospitality Supplies and Services	14,800,000.00	20,650,432.00	(5,850,432.00)		Over expenditure
Fuel and Lubricants	12,000,000.00	18,327,367.72	(6,327,367.72)		Over expenditure
Purchase of computer and equipment	5,000,000.00	5,231,406.00	(231,406.00)		Over expenditure
Domestic Travel and subsistence & other transportaion cost	77,007,513.00	90,651,252.00	(13,643,739.00)		Over expenditure
Foreign Travel and subsitence	32,532,000.00	37,004,053.00	(4,472,053.00)		Over expenditure
Other operating expenses	24,200,000.00	61,750,773.00	(37,550,773.00)		Over expenditure
Medical Cover	30,000,000.00	19,052,077.90		10,947,922.10	Under expenditure
Aitime/ communication services	5,300,000.00	3,778,368.70		1,521,631.30	Under expenditure
Training and consultancy services	13,000,000.00	16,658,995.00	(3,658,995.00)		Over expenditure
General office supplies	9,000,000.00	23,670,532.00	(14,670,532.00)		Over expenditure
Printing/ advertising/community participation	9,500,000.00	5,373,665.00		4,126,335.00	Under expenditure
Specialized supplies	2,050,000.00	-		2,050,000.00	Under expenditure
Purchase of specialized plant	2,000,000.00	-		2,000,000.00	Under expenditure
Motor vehicle insurance	7,000,000.00	5,879,703.00		1,120,297.00	Under expenditure
Utilities	4,600,000.00	1,561,868.85		3,038,131.15	Under expenditure
Motor vehicle maintenance	10,000,000.00	5,592,842.00		4,407,158.00	Under expenditure
Purchae of furniture	5,915,638.00	4,612,226.00		1,303,412.00	Under expenditure
Rental of produced assets	5,000,000.00	2,085,000.00		2,915,000.00	Under expenditure
Routine mentenance of other assets	13,800,000.00	27,360,000.00	(13,560,000.00)		Over expenditure
Car Loan and Mortgages	240,000,000.00	150,000,000.00		90,000,000.00	Under expenditure
TOTAL	716,887,744.00	693,963,320.79	(100,505,463.34)	123,429,886.55	22,924,423.21

APPENDIX II

County Assembly of Turkana Financial Operations Audit for the Period 1 July 2014 to 30 June 2015

UNSUPPORTED TRAINING EXPENSES

No	Date	Cheque No	Pv No	Training dates	Payee	Details	Amount (Kshs)
1	1-Aug-15	Cash			Gilchrist Ekal	Training fee for IPSAS workshops for 2 internal auditors	110,000.00
2	28-Aug-14	566	129		Apex Business support and Solutions	Training fee on creation and installation of filing systems by Apex Business support and Solutions	626,420.00
3	27-Aug-14	566	135		Paul Ekeno	Payment for training for Chief of staff in USA for 15 days	438,640.00
4	23-Feb-15	Cash	1125		Paul Narubu	Surrender of funds used as training fee to Centre for capacity building	75,000.00
5	13-Aug-14	494	32		Kenya Institute of Highways and Building	Training fee Kenya institute of Highways and building technology.	11,200.00
6	13-Aug-14	458	5		Kenya Computer industry and service technology	Participation fee. Kenya Computer industry and service technology	127,600.00
7	13-Aug-14	450	1244	20-23rd June 2014	Pan African Institute	Pan African institute of management professional fees. Best practices seminar on finance South Africa	340,000.00
8	13-Aug-14	450	1244	26-28 June 2014		Pan African institute of management professional fees. Women Leadership training Ghana	592,200.00
9	10-Aug-14	Cash	478	1-3rd Oct 2014	Ann Kahaman	Payment of participation fee for a workshop by Kenya Alliance of Resident Association	50,000.00
10	22-Aug-14	549	55	4-6th July 2014	Leads training and consulting firm	Payment of professional training fee for staff team building retreat Eldoret	1,740,000.00
11	16-Oct-14	718	699	21st-24 th Oct 2014	Centre for Parliamentary Studies and training	Payment for training fees for county assembly research officers. Nairobi	50,000.00
13	11-Dec-14	cash	829	17-21st Nov 2014	Hon. Sarah Kaatho	Being payment for strategic leadership training for nominated women in county assemblies in Mombasa by Favour world International	56,000.00
14	29-Sep-14	610	315	8 Sept-3rd Oct 2014	Titus Narubu	Payment of out of pocket allowance while attending training in Mombasa	30,000.00

APPENDIX II
County Assembly of Turkana Financial Operations Audit for
the Period 1 July 2014 to 30 June 2015

UNSUPPORTED TRAINING EXPENSES

No	Date	Cheque No	Pv No	Training dates	Payee	Details	Amount (Kshs)
15	17-Sep-14	600	275	7-10th Oct 2014	KCA University	Seminar fees International Training Excursion on Achieving vision 2030 by KCA University. Hongkong China	858,400.00
16	22-Sep-14	592	269		International Centre for Parliamentary Studies	Payment to International centre for parliamentary studies for professional certificate in strategic policy planning for the speaker and clerk in London	923,232.00
17	22-Sep-14	590	268	8sept-3rd Oct 2014	Kenya school of Govt. Mombasa	Payment of training fee for course in Records management	81,200.00
18	10-Jan-15	625	353	13-17th Oct 2014	Francis Lochuch	TSA for staff attending MFC training in South Africa	120,125.00
19	14-Oct-14	653654	540	30-1st Nov 2014	Migration Safaris	Payment of training fee for Communication Strategy Training. Mombasa	1,885,000.00
20	10-Jan-04	644	526	13-17th Oct 2014	AMC International	Being payment for officer attending MFC training in South Africa	922,716.00
21	10-Jan-04	642	521	13-17th Oct 2014	KCB	TSA for staff attending MFC training in South Africa	260,150.00
22	10-Jan-04	634	508	22-28th Sept2014	Leads training and consulting firm	Teambuilding facilitation and personal leadership development training for Hansard team in Eldoret	746,000.00
23	28-Oct-14	773	836/745	1-3rd oct 2014		Boma Inn training	224,610.00
24	24-Oct-14	748	785/717		AA kenya	Payment for Refresher and defensive driving course	167,500.00
25	11-Nov-14	799	938/870	14-15th Nov 2014	Pan African Institute	Training for empowering the liaison committee	396,000.00
26	11-Jun-14	796	912/863	10-14th Nov 2014	Centre for Parliamentary Studies and training	Capacity Building training by Centre for parliamentary studies	450,000.00
27	12-Nov-14	853	1137/964		Roseline Aite		25,000.00
28	23-Dec-14	866	1357/979	15-19th Dec 2014	Centre for Parliamentary Studies and training	Payment of training fees on Media Protocols and public relations	350,000.00
29	19-Jan-15	918		22nd Jan-2nd Feb 2015	KCB	Being payment of training fees for 5 CASB for a course in Contemporary Public Administration Management training by Galilee International Management Institute Israel .	2,503,410.00
30	20-Jan-15	916			Training and Consulting Associates	Payment of 50% training/professional services for legal team.	246,000.00
31	15-Oct-15	674		19-23rd Jan 2015	Saginan Consult	Payment of 50% training fee for new staff for 6 days at Napak tented camp Eliye	747,000.00
29	15-Oct-14	662		582	KCA University	seminar fee for Best practices training for Audit committee Management in Mombasa	80,040.00
				1-3rd Oct 2014	Triceps Management Solutions	Senior staff training at Boma Inn Eldoret	1,690,000.00
Total							16,923,443.00

APPENDIX III

**County Assembly of Turkana Financial Operations Audit for the Period
1 July 2014 to 30 June 2015**

AIR TICKET COSTS

S/No	Pv. No.	Date	Payee	Details	Amount (Kshs)
1	567	15-Oct-14	Reapark Travel Agency	Air tickets	3,449,633.00
2	981	3-Dec-14	Good Hope Travels	Air tickets	822,850.00
3	79	14-Aug-14	Turkana Tours	Air tickets	450,200.00
4	83(A)	14-Aug-14	Turkana Tours	Air tickets	1,778,770.00
5	85	28-Aug-14	Reapark Travel Agency	Air tickets	987,800.00
6	971	21-Jan-15	Reapark Travel Agency	Air tickets	4,206,900.00
7	779	20-Oct-14	Reapark Travel Agency	Air tickets	2,897,545.00
8	296	26-Sep-14	Reapark Travel Agency	Air tickets	3,578,875.00
9	719	17-Oct-14	Kenfam International	Air tickets	<u>2,323,000.00</u>
				TOTAL	<u>20,495,573.00</u>

APPENDIX IV

County Assembly of Turkana Financial Operations Audit for the Period 1 July 2014 to 30 June 2015

Hire of Transport

DATE	PV No.	Cheque No	PAYE	DESCRIPTION	AMOUNT (Kshs)	Comments
15-Oct-14	619	706	Peter Kariuki Kariuki	Hire of KAP 962R for 20 days to Moroto.	150,000.00	Not prequalified.
13-Jan-15	1011	899	Akai Kosiyaie Nameyan	Hire of KAU 465J for 2 months August and September) 60 days local running	300,000.00	Not prequalified.
15-Dec-14	1016	902	Migration safaris	Hire of vehicle while in mombasa	266,000.00	No quotations.
17-Oct-14	699	451	Danson Karieli Mururi	Hire of KAU 845x for 8 days. 5 days in moroto, 3 days in Eliye.	107,000.00	5days@15,000, 3days@8,000
17-Oct-14	711	738	Hellen A. lokiriama	Hire of UAH 919E. 10 days@15,000, therest @ 8000	526,000.00	
17-Oct-14	708	735	Turkana Tours and travel	Hire of KAZ 842R for 62 days local running.	496,000.00	no work tickets, not prequalified for car hire services.
28-Oct-14	739	768	Japheth Kipkaptokorir	Hire of KAQ430U for 8 days	92,000.00	4 days @15,000, 4 days @ 8,000 for MCA's to Eliye and Eldoret. No log book. Not prequalified.
28-Oct-14	731	779	David Lotilem	Hire of KBG 424H for 31 days local running july 2014	248,000.00	Not prequalified.
28-Oct-14	775	786	Shaba Supply	Hire of KAY 800J, for 8 days to Katilu 10th-15th, 27th-1st. Sept.	96,000.00	Not prequalified.
16-Oct-14	686	719	Alice Abenyo Aleper	Hire of KAN 954C for 61 days. Local running for August and September.	488,000.00	No log book, work ticket for August not attached
16-Oct-14	690	723	Erex Contractors	Hire of KBK 480L, KAS 045V for 13 days Moroto-kotilo-local running.	139,000.00	Log books in name of Lochodo charles, Portis ltd.
15-Oct-14	614	701	Gabriel Losike Kole	Hire of KAT 605Y for 14 days local running -July 2014	112,000.00	Not prequalified.
28-Aug-14	176		Joria Traders	Transporting Choir Lokori-Lodwar during assembly opening	150,000.00	No quotation, no invoice. How was the rate determined. Not prequalified.
22-Aug-14	177	506	Silvester Tirikwel Mukdo	Hire of KAZ 842R for 26 days(May) Local running for deputy Speaker	208,000.00	No copy of log book

Hire of Transport

DATE	PV No.	Cheque No	PAYE	DESCRIPTION	AMOUNT (Kshs)	Comments
20-Aug-14	175		Joseph K Muturiko	Hire of KBT 602Z for 30 days(May) local running.	135,000.00	Work ticket journeys 19th-30th not authorised. Not prequalified.
28-Aug-14	174	566	Mathew Ikeno	Hire of KAN 520H for 19days @ 15,000	294,000.00	committees of Health and Public works to Moroto. Work ticket journeys not authorised. Not prequalified.
28-Aug-14	173	566	Silvester Tirikwel Mukdo	Hire of KAZ 842R for 31 days(July)	248,000.00	Local running for deputy Speaker. No copy of log book
28-Aug-14	171	566	Ekanyarit Cons. And co.	Hire of KBK 931T for 14 days(June)	112,000.00	MCA's and staff local running (town-office) during budget. No copies of log book.
28-Aug-14	164	47	Christine Amujal Tatoi	Hire of KAW 183V for 30 days (june 2014). Local running.	240,000.00	No Iso, no log book, work ticket journeys not authorised. Not prequalified.
28-Aug-14	139	566	Akidah Ingolan	Hire of KBH 829W for 16 days (june 2014)	80,000.00	budget and appropriation committee local running
15-Oct-14	617	704	Amailo Investment	Hire of KBR 500P, KBY 143U for 49 days	481,000.00	May 13 days(2 days Moroto), June 16 days(5 days moroto), June 20 days(4 days Moroto) No vehicle log books
13-Aug-14	1013	284	Augustine Eyanae Ebei	Hire of KAS 230R for 10 days (August2014) 5 days local running, 5 days Kotido Uganda	115,000.00	Not prequalified.
13-Aug-14	1013	284	Gilbert mwangi	Hire of KBX 479R for 26 days-April 2014Chief of staff local running, no log books	117,000.00	No log books
13-Aug-14	183b	567	Gilbert mwangi	Hire of KBX 479R for 30 days-June 2014Chief of staff local running, no log books	135,000.00	No log books
13-Aug-14	204	579	Lowsa hardware	Hire of KBS 470S for 31 days (May 2014)	248,000.00	Work ticket journeys not authorised, no log book, not prequalified
28-Aug-14	222	583	Emmanuel e. Emase	Hire of UAP 237J for 8 days (May 2014)	120,000.00	Home coming party for MCA Lokiriama, no log book
28-Aug-14	223	584	Akayi Kosiya Nameyan	Hire of KAW 654E for 10 days to Moroto-Uganda	161,490.00	Log book in Paul Irungu Chege's name, fuel kshs. 11,490
15-Oct-14	611	699	Mathew Ikeno	Hire of KAN 520H for 10 days (July 2014)	150,000.00	No log books

Hire of Transport

DATE	PV No.	Cheque No	PAYEE	DESCRIPTION	AMOUNT (Kshs)	Comments
01-Sep-14	609	697	Ekwakai Meresia	Hire of KBB 615K for 10 days to Moroto Uganda 4th-13th July	150,000.00	Log book in david Ekod Lotiang's name.
15-Oct-14	566(b)	665	Christine Amujal Tatoi	Hire of KAV 663X for 10 days to Moroto Uganda 30th-7th July	150,000.00	No log book, not prequalified
15-Oct-14	566(a)	665	Christine Amujal Tatoi	Hire of KAW 183V for 31 days- Local running.	248,000.00	No log book. Work ticket journeys not authorised and dates not indicated, not prequalified
15-Oct-14	565(a)	664	Silvester Tirikwel Mukdo	Hire of KAQ 932M for 30 days-local running for deputy speaker.	240,000.00	No log book, Lso dated 04.06.14 indicates this was hire for the month of April whereas work ticket indicates journeys for July.
15-Oct-14	571	668	Peter Eramram	Hire of KBU 389N for 10 days to Moroto Uganda 28th-7th July 2014	150,000.00	Lso dated 1/09/14, log book in the name of Alama trading Co.
15-Oct-14	581	673	Nancy E. Kinyong	Hire of KBD 290W for 10 days to Moroto Uganda 3rd-7th July 2014	150,000.00	Log book in Nyanga Charles' name, Lso dated 5th July 2014, not prequalified.
15-Oct-14	585	677	Burton B. Napese	Hire of UAP 143N for 23 days during the month of July and 31 days in August 2014- local running	432,000.00	No log book, Lso's dated 30th July, not prequalified
15-Oct-14	590	683	Emanikor Edonga Lazarus	Hire of KAQ 618W for 10 days to Moroto Uganda 2nd-11th July 2014	150,000.00	No log book, Lso's dated 1.09.14, not prequalified
15-Oct-14	603	691	Ibrahim A. Abdi	Hire of KBK 111E for 10 days to Marsabit and local running 5th-26th August 2014	189,000.00	Lso dated 1/09/14
15-Oct-14	608	696	Atabo Celestine Maide	Hire of KAL 828V for 10 days to Moroto Uganda 4th-13th July 2014	150,000.00	Log book in Donald Esinyen Lochok's name, not prequalified.
15-Oct-14	607	695	Jackson Samal	Hire of KAL 828V for 10 days to Moroto Uganda 4th-13th July 2014	150,000.00	No log book, Lso's dated 1.09.14, not prequalified
14-Aug-14	82	523	Turkana Tours and Travel	Car hire services	148,000.00	
15-Oct-14	606	694	Kamosing Enterprises	Hire of KBX 630H for 20 days local running 26-29 April, 3rd-13th May 2014	160,000.00	Log book in David Ekod Lotiang's name, not prequalified
15-Oct-14	605	693	Akiru Paulina	Hire of KBK 026S for 10 days to Moroto Uganda 1st-10th July 2014	<u>150,000.00</u>	Lso dated 16.09.14, not prequalified.
				TOTAL	<u>8,631,490.00</u>	

APPENDIX V**County Assembly of Turkana Financial Operations Audit for the period ended
1 July 2014 to 30 June 2015****STORES NOT PROPERLY ACCOUNTED FOR**

Date	Pv.No.	Cheque no	Payee	Details	Amount (Kshs)
10-Dec-14	967	857	Leina Enterprises	130 cartons kerringet water, 50 crates soda	314,400.00
10-Dec-14	931	824	Nangokipitoe Investment	various sanitary items	147,900.00
3-Dec-14	986	874	Turkana General Enterprises	Various stationeries	300,000.00
3-Feb-15	1117	946	Lomo Bookshop	Various stationeries	777,610.00
28-Aug-14	184	567	The SS Mab Technology	Various stationeries	348,000.00
28-Aug-14	185	568	Neeks services	20pcs 85A tonners, 2000 pcs business cards	190,000.00
10-Dec-14	935	827	Ekanyerit Const. Company	Various stationeries	514,500.00
28-Oct-14	773	783	Leina Enterprises	60 crates soda, 120 cartons kerringet water	316,800.00
				TOTAL	2,909,210.00

APPENDIX VI
County Assembly of Turkana Financial Operations Audit for the Period ended 1 July 2014 to 30 June 2015

FOREIGN TRAVEL EXPENSES

	Date	Pv No.	Cheque	Payee	Purpose	Amount (Kshs)	Comments
1	28-Aug-14	85	525	Ho. James Ikeny	10 night outs in Moroto- Uganda @ kshs. 20,664 from 3rd-12th July 2014 while scrutinizing turkana county assembly(powers and privileges) bill no.2 of 2014.	206,640.00	No reason to hold meeting In Uganda
2	6-Oct-14	484	cash	Emmanuel Lomurkai	6 night outs in Nairobi and 10 night outs in New-York USA attending indigenous summit.	300,000.00	Copy of passport not attached
3	16-Jan-15	474	cash	Lucy Narinoi	4 night outs in South Sudan @ \$ 294 from 23rd-26th october 2014 attending cross-boarder joint meeting.	1,535,428.00	No imprest advanced-payment expensed immediately, 16No. Paid instead of 7 invited officers, no copy of signed peace agreement/ deliberations.
4	6-Oct-14	473	cash	Joseph Karema	3 night outs in South Sudan @ \$ 294 from 23rd-26th october 2014 attending cross-boarder joint meeting.	655,218.00	Copies passports not attached
5	24-Oct-14	470	cash	Moses Lombong	5 night outs in Nairobi@ kshs. 8,000 from 12th-14th October 14 attending seminar by CRA at Maanzoni lodge.	40,000.00	The seminar was a residential one fully paid for by CRA. No imprest was advanced and the expenditure was expensed before travelling.
6	2-Mar-15	1230	cash	Linus Lokawa	6 night outs to 3 officers in Dar-es-salam attending public Finance workshop from 23rd-27th Feb. 2015	770,000.00	Not supported by boarding pass, copies of passports
7	1-Oct-14	421	cash	Lucy Narinoi	4 Night outs in Kotido-Uganda for 4 staff froms from8th-11th dec. 14 attending planning meeting for Moru a Nayeche.	409,700.00	No work ticket attached, no imprest issued, invitation was to clerk why other officers? No minutes of meeting.
8	1-Oct-14	381	cash	Calline Kina	3 Night outs in Moroto Uganda from 11th-13th on Knowledge sharing, accompanying speaker.	56,100.00	Invitation letter not on Uganda Government letter head, no ministry of foreign affairs clearance, no work ticket
9	19-Jan-15	363	cash	Paul Ekeno Narubu	3 night outs in Moroto- Uganda on Knowledge sharing, and 2 night outs in Eliye attending water summit.	1,038,745.00	1. Only speaker was invited. 2. Copies of passports and motor vehicle work tickets not attached
10	19-Jan-15	362	cash	Hon. David Ateyo	3 night outs in Moroto- Uganda on Knowledge sharing, and 2 night outs in Eliye attending water summit.	183,480.00	No copies of passports and motor vehicle work ticket

FOREIGN TRAVEL EXPENSES

	Date	Pv No.	Cheque	Payee	Purpose	Amount (Kshs)	Comments
11	18-Jan-15	857	cash	David Echoto	5 Night outs in Kotido-Uganda for 4 staf from 26th-30th Nov 14 attending planning meeting for Moru a Nayeche.	434,765.00	No work ticket attached
12	25-Jul-15	113	cash	Equity Lodwar Branch	4 night outs to3 MCA's accompanying the governor to Uganda from 11th-12th August 2014	280,920.00	No work tickets, no imprest advanced.
13	16-Jan-15	831	cash	Hon. James Abei	6 night outs in Nairobi and 10 night outs in New-York USA attending indigenous summit.	391,540.00	No copy of pass port, no report to office, no boarding pass,
14	25-Nov-14	830	cash	Patrick Imana	6 night outs in Nairobi and 10 night outs in New-York USA attending indigenous summit scheduled for 22-23rd september 2014.	391,540.00	No copy of pass port, no report to office, no boarding pass,
15	16-Jan-15	839	cash	Hon. Geoffrey Kaituko	6 night outs in Nairobi and 10 night outs in New-York USA attending indigenous summit scheduled for 22-23rd september 2014.	451,800.00	No copy of pass port, no report to office, no boarding pass,
16	19-Jan-15	840	cash	Samwuel Losike	5 night outs in Moroto-Uganda from 5th-10th November 2014 attending peace meeting with Uganda Authorities.	619,440.00	No work tickets, no copies of passports, no minutes of meeting/ joint agreements signed.
17	22-Sep-14	206	512	Equity Lodwar Branch	1-2 night ous in moroto-uganda and 1 night out in Kenya to 29 MCA's and assembly staff attending Lokiriana Peace Accord from 19th-21st Sep.2014	1,106,500.00	No invitation from Uganda authorities.
18	28-Aug-14	214	581	Lomanakwee Maikut	10 night outs in Moroto- Uganda with Agriculture committee on tour from 27th-7th July 14.	173,400.00	No copy and originalpass port, no report to office, no boarding pass / work tickets, why 10 days in Uganda? No invitation from Uganda authorities, no imprest issued.
19	22-Aug-14	209	581	Hon. Naomi Enyang	10 night outs in Moroto- Uganda with justice and legal affairs committee while on review of powers and priviledges Bill no. 2 of 2014 from 30th-9th July 14.	209,100.00	No copy of pass port, no report to office, work tickets,
20	16-Oct-14	665	714	Hon. Patrick Losike	10 night outs in Moroto- Uganda with justice and legal affairs committee while on review of powers and priviledges Bill no. 2 of 2014 from 30th-9th July 14.	209,100.00	No copy of pass port, no report to office, work tickets,
21	22-Jan-15	271b	594	KCB Lodwar	10 night outs in Uganda attending one Health Intervention in Uganda from 4th-15th Sep 14.	1,300,840.00	No copy of pass port, no report to office, work tickets,
22	12-Sep-14	261	580,990,833, 602,854,427	Equity Lodwar Branch	1-2 night ous in moroto-uganda and 1 night out in Kenya to 29 MCA's and assembly staff attending Lokiriana Peace Accord from 19th-21st Sep.2014	115,667.00	Not supported.
23	17-Oct-14	716	745	Simon Rugu	14 days international perdiem in the US to 7 county Assembly staff on Experiential training on waste management and environmental sustainability.	2,115,824.00	No pass ports, no invitation letter, report to Assembly, no boarding pass
24	17-Oct-14	714	741, 746, 742	Simon Rugu	14 days international perdiem in the US to 7 county Assembly staff on Experiential training on waste management and environmental sustainability.	1,586,868.00	No pass ports., no imprest advanced, no boarding pass

FOREIGN TRAVEL EXPENSES

	Date	Pv No.	Cheque	Payee	Purpose	Amount (Kshs)	Comments
25	26-Sep-14	287		KCB Lodwar	1-2 night outs in moroto-uganda and 1 night out in Kenya to 49 MCA's and assembly staff attending Lokiriama Peace Accord from 19th-21st Sep 2014	1,803,980.00	No work tickets/bus tickets,
26	26-Sep-14	290	604	KCB Lodwar	8 days international perdiem in the UK to speaker and Clerk from 28th-5th Sept. 2014 attending professional certificate in parliamentary capacity building.	690,320.00	No pass ports, no invitation letter, report to Assembly,
27	26-Sep-14	294	604	KCB Lodwar	8 days international perdiem in the UK and 3 days night out each before and after travel in Nairobi to 3 MCA's from 7th-10th Sept. 2014 attending international training on infrastructure development in Hong-kong	825,360.00	No pass ports and boarding passes
28	17-Oct-14	715		Simon Rugu Kimani	Facilitation of MCA's visit to US, transportation, payment for excess baggage	500,000.00	Includes \$ 977 payment of excess baggage and local flights which should have been borne by each traveller, Other expenses not clear and not explained
29	28-Oct-14	769	782	KCB Lodwar	3 night outs to 5 MCA's in Moroto-Uganda from 21st-23rd Oct. 2014 attending cross boarder conflict consultative meeting with Uganda Authorities.	294,768.00	work ticket no. 808986 for KBU 907 T shows the 2 days were taken in Uganda, and not 3
30	22-Sep-14	282	602	Equity Lodwar Branch	8 days international perdiem in the UK and 3 days night out each before and after travel in Nairobi to 1 MCA from 7th-10th Sept. 2014 attending international training on infrastructure development in Hong-kong	290,760.00	No pass ports, no invitation letter, report to Assembly, of foreign affairs, no imprest advanced, no boarding pass

FOREIGN TRAVEL EXPENSES

	Date	Pv No.	Cheque	Payee	Purpose	Amount (Kshs)	Comments
31	26-Sep-14	292	604	KCB Lodwar	5 Night outs in Kotido and Moroto-Uganda for 3 MCA's froms from 24th-28th Sep. 14 on best practice sharing in efficient administrative structures.	265,200.00	Not supported by invitation and work tickets
32	29-Sep-14	330	610	Paul Ekeno Narubu	3 Night outs in Kotido and Moroto-Uganda for 5 staff accompanying speaker from 20th-27th Sep. 14 on bench marking trip	329,680.00	No evidence of travel such as work tickets
33	30-Sep-14	355	628	Equity Lodwar Branch	4 Night outs in Moroto-Uganda for 6 accountnts staff from 8th-12th Sep. 14 while on a retreat.	452,200.00	Evidence of travel and purpose not attached
34	28-Oct-14	754	780/81	Equity Lodwar Branch	3 night outs to 4 MCA's in Moroto-Uganda from 21st-23rd Oct. 2014 attending cross boarder conflict consultative meeting with Uganda Authorities.	262,728.00	work ticket no. 808986 for KBU 907 T shows the 2 days were taken in Uganda, No minutes of meeting, no invitation letter.
35	28-Oct-14	170	566	Samwuel Losike	3 night outs to MCA in Moroto-Uganda from 27th-7th- July 2014 with Agriculture committee on Agricultural tour.	173,400.00	No imprest advanced, no programme, tabled report, pass port,
36	28-Oct-14	168	566	Benedict lokamar	3 night outs to MCA in Moroto-Uganda from 27th-7th- July 2014 with Agriculture committee on Agricultural tour.	153,100.00	No evidence of travel such as work tickets
37	28-Oct-14	137	566	Daniel Emanikor	3 night outs to MCA in Moroto-Uganda from 27th-7th- July 2014 with Agriculture committee on Agricultural tour.	187,000.00	No evidence of travel such as work tickets
38	28-Oct-14	155	566	Margaret Loduk	10 night outs in Moroto- Uganda with justice and legal affairs committee while on review of powers and privileges Bill no. 2 of 2014 from 30th-9th July 14.	209,100.00	No evidence of travel such as work tickets
39	28-Oct-14	763	782	KCB Lodwar	4 night outs in Moroto- Uganda for PAC?PIC committee members writing report from 27th-7th July 14.	180,300.00	No evidence of travel such as work tickets
40	28-Oct-14	768	782	Hon. Patrick Losike	10 night outs in Moroto- Uganda from 11th-20th Aug. 2014 while on peace keeping.	209,100.00	No invitation letter from Uganda, no involvement of the political/ peace ambassador of the county government, means used not disclosed, no imprest issued,
41	6-Oct-14	484	cash	Emmanuel Lomurkai	6 night outs in Nairobi and 10 night outs in New-York USA attending indigenous summit.	200,037.00	Not supported with copies of passports
42	6-Oct-14	486	cash	David Ekol	4 night outs in South Sudan @ \$ 294 from 23rd-26th october 2014 attending cross-boarder joint meeting.	104,664.00	Not supported with copies of work tickets
43	6-Oct-14	485	cash	Jeremiah Lomurukai	10 night outs in Moroto- Uganda @ \$ 246 from 11th-20th while on peace keeping.	209,100.00	Work tickets not attached
44	2-Mar-15	1186	cash	James Sirite	3 night outs to 6 MCA's, 2 Sergeant-At Arms, 2 security and 2 drivers while at Kobebe-Turkana-Karamoja cross boarder meeting 15th-16th Nov. 14	720,900.00	Not supported with work tickets
					Total	22,644,312.00	

APPENDIX VII

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
1	28-Aug-14	103	541	Equity Bank	Night outs to 18 MCA's from 21-25 attending county Assemblies forum In Nairobi.	816,000	No imprest issued-allowances paid and expensed. No evidence of travel.
2	28-Aug-14	102	540	KCB Lodwar	Night outs to 28 MCA's from 21-25 attend county Assemblies forum In Nairobi.	1,264,000	No imprest issued-allowances paid and expensed. No evidence of travel.
3	13-Aug-14	101	539	Ignatius Annoh lokaale	8 Night outs in Nairobi @ Kshs 8,000 from 3rd -10th july accompanying speaker.	64,000	Nature of duty not disclosed, no bus tickets or work tickets, no imprest advanced.
4	15-Aug-14	100	538	Ekai Lomuru Nicholas	3 Night outs in kakuma @ Kshs 5,000 from 14th-16th july 2014.	15,000	Nature of duty not disclosed, no bus tickets or work tickets, no imprest advanced.
5	28-Aug-14	99	538	Ekai Lomuru Nicholas	13 Night outs in Nairobi @ Kshs 8,000 from 21st -2nd july accompanying clerk.	104,000	Nature of duty not disclosed, no bus tickets or work tickets, no imprest advanced.
6	19-Aug-14	98	538	Ekai Lomuru Nicholas	9 Night outs in Nairobi @ kshs. 8,000 clearing motor vehicle donated by UNHCR by KRA.	72,000	No imprest issued, no bus tickets or means of transport disclosed,
7	19-Aug-14	97	538	Ekai Lomuru Nicholas	5 Night outs in Nairobi @ Kshs 8,000 from 21-25th August 2014 accompanying speaker and clerk proceeding to mombasa	40,000	Nature of duty not disclosed, no bus tickets or work tickets, no imprest advanced.

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
	19-Aug-14	92B	530	Anne Kaaman	4 Night outs in Lodwar 1@ Kshs 8,000 and 3 @ Kshs. 10,000 from 4th-7th July 2014 attending Turkana Assembly legal counsel	58,000	Kshs: 20,000 fare not supported, payee did not acknowledge receipt of payment, activities for the three days not established as no invitation or programme was produced.
7	19-Aug-14	92A	530	Anne Kaaman	3 Night outs in Lodwar @ Kshs. 10,000 and 3 sitting allowances @ Kshs. 8,000 from 12th-14th July 2014 attending SRC meeting.	74,000	No communication letter with SRC, minutes of meeting and attendance register.
	21-Aug-14	90	529	Equity Bank	Allowances to Turkana county assembly women caucus training in Nairobi from 17th-20th August 2014 By IRI.	448,000	Basis for payment of Kshs.32,000 each not established as meeting expenses was met by the host, means of travel not supported.
8	21-Aug-14	91	529	Equity Bank	5 night outs in Mombasa @ kshs 8,000 from 20-25th August 2014 in mombasa attending ICPSK conference.	40,000	No imprest advanced, no evidence of travel i.e bus tickets, certificate of attendance.
9	19-Aug-14	88	528	KCB Lodwar	5 night outs in Mombasa for 6 officers and 7 night outs for driver from 20-25th August 2014 in mombasa attending ICPSK conference.	330,000	No imprest advanced, no evidence of travel i.e bus tickets, training programmes budgeted, certificates of attendance.
10	19-Aug-14	89	285	KCB Lodwar	Allowances to Turkana county assembly women caucus training in Nairobi from 17th-20th August 2014 By IRI.	732,000	Basis for payment of Kshs.32,000 each not established as meeting expenses was met by the host, certificate of attendance not produced, means of travel not supported.
11	14-Aug-14	79	523	Turkana Tours and Travel	staff and MCA's air tickets while on team building exercise.	450,200	No quotations Not supported
12	14-Aug-14	83A	523	Turkana Tours and Travel	Air tickets to MCA's and staff while on various trips	1,778,770	No quotations and service description

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
	6-Oct-14	498	cash	Hon. Jacob nakuwa	Night outs in Nairobi while processing Visa to USA.	40,000	Not supported. No imprest advanced, dates of travel to Nairobi not disclosed.
14	6-Oct-14	496	cash	John Sepae Ngisanyana	5 days payment to MCA travelling to USA	40,000	Nature of payment not known.
15	6-Oct-14	493	cash	Anne Kaaman	5 days night out in Nairobi attending leadership workshop	40,000	Not supported by seminar invitation letter and programme,
	6-Oct-14	491	cash	Alex Ngikunuka	3 night outs for 5 officers (driver and security officers) while to Kitale from 19th- 21st. 10.14	45,000	Nature of duty not disclosed
16	6-Oct-14	489	cash	Selina Lokope	5 days allowance to 4 MCA's from Turkana East Sub-county @ Kshs. 5,000 attending meeting in lokoria	100,000	Nature of meeting not disclosed and no evidence of receipt of money by MCAs
	10-Jun-14	487	cash	Moses Natome Napeyox	6 night outs in nairobi @ Kshs.6500 from 20th-25th oct. 2014 attending research training.	43,000	No invitation letter, imprest advanced 16.10.14 but pv. Processed on 6.10.14
	6-Oct-14	477	cash	Elijah Kiapa	10 night outs @ kshs. 4,500 while attending defensive driving course in Nairobi.	45,000	No imprest advanced, dates of travel not indicated and means of travel,

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
	6-Oct-14	472	cash	Imana Immaculate	3 night outs to two officers in Nairobi@Kshs.6,500 while gone to fast trac printing of assembly Journal	39,000	No imprest was advanced neither were there documents to support travel.
	24-Oct-14	470	cash	Moses Lombong	5 night outs in Nairobi@ Kshs.8,000 from 12th-14th October 14 attending seminar by CRA at Maanzoni lodge.	40,000	The seminar was a residential one fully paid for by CRA. No imprest was advanced and the expenditure was expensed before travelling.
	24-Oct-14	469	Cash	Patrick Losike	7 night outs @ Kshs. 8,000 while to nairobi for Majority and Minority leaders.	112,000	Not supported, no imprest advanced
	22-Oct-14	465	cash	Vinsion Logol	Allowances to Agriculture environment, and natural resource committee to Katila ward,	171,000	No attendance schedule, means of transport not indicated
	6-Oct-14	464	cash	Kathreen Ereng	Labour and social welfare committee allowances for 4 days in Eliye springs writing report for the Ethnic composition of the county public service workforce.	276,000	No minutes, attendance register, no imprest advanced instead payment was expensed,
	20-Jan-15	1028	cash	Timothy Ekidor	out of pocket allowance to 137staff and 4 security officers while in a retreat at Eliye Springs from 25th-28th september 2014		Out of pocket payments are not provided for by the regulations, No attendance list, and evidence of travel not provided
	20-Jan-15	1029	cash	Gilchrist Ekal	6 night outs for 2 officers in Nairobi from 4th-7th while attending training on IPSAS	149,000	one payee did not sign for receiving kshs.76,500 and no reason for not issuing individual imprests.
	20-Jan-15	1031	cash	Francis Rochuch	7 night outs to 3 officers from 23rd to 30th Nov. 2014 consulting with CRA.	182,000	No imprest advanced, payees did not acknowledge by signing payment schedules, and no evidence of travel
	20-Jan-15	1032	cash	David Echoto	3 night outs in Nairobi @ 11,200 from 5th-7th Jan 2015	33,600	Not supported , nature of duty not disclosed.
	20-Jan-15	1048	cash	Lokwang james	6 Night outs to 12 officers participating in semi-annual financial statements/ reports and other accounting work from 5th-10th jan. 2015 at Eliye springs.	520,800	Means used not disclosed, and no reason for not doing the work in office

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
18	20-Jan-15	1050	cash	Roseline Aite	Sitting allowances to Mortgage and car loans management committee members for various sittings	275,500	Minutes not produced for the meetings and no reason was provided for not charging expenditure to the scheme
	20-Jan-15	1057	cash	Mr. Ekal Lokuruka	7 night outs to 3 officers in nairobi from 13th to 17th Oct. 2014 while attending training on policy and legislative drafting.	294,000	No imprest advanced, not supported by receipts/ bus tickets,
19	27-Jan-15	1065	cash	Roseline Aite	6 night outs in Nairobi from 15th-21st Jan. 2015 @ Kshs. 11,200 while Delivering assented bills and collecting supplementary appropriation bill 2014	74,300	No evidence of travel
20	31-Mar-15	1291	cash	Linus Lokawa	7 night outs in Nairobi attending CAF and CRA meetings in February.	411,600	dates of travel and meetingd not disclosed, means of travel not disclosed, no imprest advanced.
	2-Mar-15	1290	cash	Philop Kwapa	4 night outs to speaker and 2 other staff while attending speakers meeting in Mombasa.	148,400	Meeting was residential with expenses met by Transition Authority, payment schedule not signed by payees, means of travel not disclosed.
21	2-Mar-15	1271	cash	John Nakuleu	3 night outs for 2 officers attending CRA consultative meeting in Maanzoni Lodge from 28th-4th march 2015.	84,000	No evidence of travel
23	2-Mar-15	1267	cash	Joseph Ngatotin	5 night outs to 3 officers in Nairobi @ Kshs. 11,200 from 25th-2nd March 2015 while correcting typographical errors	188,000	Not supported with work tickets
24	2-Mar-15	1258	cash	Roseline Aite	6 night outs in nairobi @ Kshs. 11,200 and air tickets from 22nd-27th Feb. 2015 while publishing bills.	85,600	Not supported

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
25	2-Mar-15	1243	cash	Geoffrey Eyamae Kaituko	5 Night outs in Nairobi with 1 security officer attending SRC meeting on 16th Feb. 2015	115,500	Means of transport used not disclosed
26	2-Mar-15	1229	cash	Mark Lomuria	4 night outs to 2 officers while accompanying the clerk to Nairobi on his way to Israel from 24th-27th Feb 2015.	64,400	Not supported by workticket/ bus tickets, No imprest advanced.
	2-Mar-15	1228	cash	Nicolas Ekai	8 night outs to 2 officers while receiving CASB team in Nairobi on their return from Israel from 2nd-9th Feb 2015.	128,800	Not supported by workticket/ bus tickets, No imprest advanced.
27	2-Mar-15	1227	cash	Hon. Sarah Kaatho	5 night outs for two in Nairobi @ Kshs.8,000 and Kshs.11,200 from 12-15th February 2015 attending NONDO seminar at College of insurance.	126,000	No reason for not issuing individual imprests
28	2-Mar-15	1226	cash	Lucy Narinoi	4 night outs(extra days) in NAPAK from 21st-24th Jan. 2015 for accounting team attending IPSAS Basic course.	433,300	No programme, means used not disclosed, no imprest advanced, no attendance list.
29	2-Mar-15	1222	cash	Linus Lokawa	6 night outs in Kisumu @ 16,800 while attending SOCCAT meeting	100,800	Not supported by work tickets/ air and Invitation letter, no imprest advanced, dates of meeting/ travel and means used not disclosed.
30	2-Mar-15	1242	cash	Paul Narubu	4 night outs to speaker and 2 MCA's attending CAF governing council meeting and 2 other officers who claimed 4 night outs and 8 night outs each.	316,400	Means of travel used not supported or indicated
31	2-Mar-15	1219	cash	Lokwang James	6 night outs to 6 officers and 2 drivers while in Eliye springs from 12th-17th Feb. 2015 attending budget preparation.	432,600	No imprest advanced, No attendance register, No programme, means used not supported.
32	2-Mar-15	1518	cash	George Rabaro	5 night outs in Nairobi @ Kshs.14,000 from 15-21st Feb. 2015 consulting with insurance firm.	80,000	The insurance firm not disclosed

County Assembly of Turkana Financial Operations Audit For the Period 1 July 2014 to 30 June 2015

Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
33	2-Mar-15	1215	cash	Philip Kiapa	5 night outs to speaker, 8 to driver and 10 to security officer in Mombasa from 20th-24nd April 2015 while attending forum between senate and speakers at serena Hotel.	231,200	Meeting was residential with expenses met by senate, payment schedule not signed by payees, means of travel not supported, no imprest advanced.
34	5-Nov-14	872	cash	Symprose Lotaan	7 night outs in mombasa from 17th-21st attending strategic Leadership for nominated women training.	259,000	No imprest, means of travel, certificates of participation.
35	3-Nov-15	871	cash	Daniel Emanikor	5 night outs to 7 Liason committee members for a 2 day training in Mombasa. 3 officers in company of speaker one claimed 7 days and two others 5 days each.	400,500	Means of travel not indicated or supported. certificate of participation as a sign of attendance not attached.
36	3-Nov-14	869	cash	Favour Worl International	Training fee for nominated women in county Assemblies from 17-21.11.14	619,500	No reason for paying third party in cash. Also no evidence of competitive bidding
37	3-Nov-14	868	cash	Cythia Moru	7 night outs for two in mombasa from 17th-21st attending strategic Leadership for nominated women training.	101,500	Means of transport used not disclosed, no certificates of attendance, no imprest advanced
38	3-Nov-15	867	cash	Samwuel Ariong	7 night outs to 5 PAC/PIC members in Nairobi from 9th-15th attending accountability Kenya workshop at KSMS	266,000	Means of transport used not supported, no imprest advanced
39	3-Nov-15	866	cash	Esther Akisi	7 night outs to 5 officers attending training from 10th to 14th Nov. 14 at the centre for parliamentary studies and training.	214,500	Means of transport used not disclosed, no evidence of attendance, no imprest advanced
40	26-Jan-15	1168	cash	David Echoto	7 night outs to clerk, PA and driver while on official duties in Kitale from 23rd-29th Dec. 14	161,900	No work ticket, nature of duty not disclosed, kshs. 10,000 for fuel not accounted for.
41	24-Feb-15	1167	cash	Ekai Lomuru Nicholas	4 night outs to clerk, body guard and PA in Nairobi from 27th-28th Feb. 14 attending SOCAT Meeting.	137,200	No boarding passes or work tickets to support travel

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Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
42	2-Mar-15	1174	cash	Francis Lochuch	6 Night outs to 6 MCA's in Narok @ kshs. 6,500 while attending pastoralist week from 3rd-8th Dec. 14	234,000	No imprest was advanced, means of travel used not supported.
44	2-Mar-15	1194	cash	Lucy Narinoi	5 night outs in NAPAK from 15th-20th Jan. 2015 for accounting team attending IPSAS Basic course.	511,000	No programme, means of travel used not disclosed, no imprest advanced, no evidence of attendance.
45	2-Mar-15	1205	cash	Simon Rugu	5 Night outs in Eliye Springs from 19th-23rd Jan. 2015 while attending induction course.	2,987,600	No imprest advanced, means of transport used not disclosed, no attendance register, no programme.
46	2-Mar-15	1177	cash	Samwuel Ariong	3 Night outs to 24 persons including budget committee members while conducting public participation on county finance bill.	285,000	Pogramme or venues for the planned activities not attached, No work tickets or means used supported, no minutes or report of deliberations.
47	3-Nov-14	862	cash	Samwuel Ariong	7 night outs @ Kshs. 8,000 to 4 PIC/PAC members while to Nairobi while attending workshop by accountability Kenya from 10th-14th Nov. 14	224,000	Means of transport used not supported, no evidence of attendance, no imprest advanced
48	1-Oct-14	415	cash	Daniel Emanikor	6 night outs to 10 members of implementation committee, 3 clerk assistants, 1 hansard reporter, 1 sergeant-at arm, 3 security officers in Kitale on report writing exercise.	117,000	No attendance register, means use not disclosed, no imprest, report not provided.
49	11-Dec-14	412	cash	Mark Lomuria	7 night outs to 3 officers- clerk, finance officer and 1 staff in Nairobi from 12th-18th while engaging CRA on Assembly budget.	273,500	No evidence of travel
50	1-Oct-14	401	cash	Justus Ajore	5 Night outs in mombasa for 3 officers(speaker and 2 sergeant-at arms) from 14th-18th Dec.2014 on official duties.	125,000	Nature of duty not disclosed, means of transport not supported, imprest not advanced.

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Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
51	1-Oct-14	379	cash	John Nakuleu	6 night outs for 2 officers in Naivasha @kshs. 8,000 from 12th-15th while attending retreat organised by National Assembly for fiscal analysts.	96,000	only 1 fiscal analyst was invited and all expenses were met by the host, means of travel not disclosed, no imprest advanced.
52	6-Oct-14	370	cash	Roseline Aite	Sitting allowances to Mortgage and car loans management committee members for various sittings 15-16th June, 28-29th August.	173,000	No attendance register, and such expenses should be met by the scheme
	28-Oct-14	765	782	KCB Lodwar	5 Night outs to 16 staff in Nairobi from 30th-2nd Nov. 2014 while attending communication course.	575,000	No training programme, no attendance register, means of travel not supported, no imprest advanced
	28-Oct-14	761	782	KCB Lodwar	5 Night outs to 3 staff in Nairobi from 30th-2nd Nov. 2014 while attending training.	115,000	No training programme, nature of training not disclosed, no attendance register, means of travel not supported,
	26-Sep-14	289	604	KCB Lodwar	5 Night outs to speaker and 3 escort staff in Nairobi while preparing to travel to New York.	122,500	dates of travel and means not disclosed.
	28-Oct-14	762	782	KCB Lodwar	7 Night outs to 4 MCA's in Nairobi being extra days incurred during trip to Netherlands.	224,000	Mode of travel not indicated and the dates when in Nairobi not indicated.
	28-Oct-14	760	782	KCB Lodwar	5 Night outs to 4 MCA's in Nairobi while travelling to USA.	160,000	Means not disclosed, dates in Nairobi not disclosed, No invitation letter
	28-Aug-14	146	566	David Echoto	22 Night outs in Nairobi while facilitating speaker from 28th September -22nd October 2014.	143,000	Means not disclosed, and reason for such large number of days not given
	28-Oct-14	757	780/781	Equity Bank	5 Night outs to 2 MCA's in Nairobi while travelling to USA.	80,000	Means of travel not disclosed, dates in Nairobi not disclosed,
	26-Sep-14	291	604	KCB Lodwar	3 Night outs to 12 MCA's in Nairobi from Marsabit while waiting to attend CAF meeting in Bomas of Kenya.	328,500	Means of travel not supported
	22-Sep-14	279	602	Equity Bank	3 Night outs to 12 MCA's in Nairobi from Marsabit while waiting to attend CAF meeting in Bomas of Kenya.	297,000	Means of travel not supported

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Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
53	6-Oct-14	361	cash	James Apenyu	3 night outs in Eliye to 27 MCA's and support staff attending water summit from 8th-10th Oct 2014.	389,000	No invitation letter, no imprest advanced, no attendance register, means of travel not disclosed.
	6-Oct-14	499	cash	Daniel Emanikor	committee on delegated legislation allowances for 4 extra days while conducting civic/ constitutional awareness	260,000	means of travel not disclosed, venues and participants list not disclosed.
	2-Mar-15	1179	cash	Hon. Jackson Lowoi	Mileage and DSA allowance for 17 members of committee on implementation for 6 days from 6th-14th Jan. 2014 @ kshs.8,400 while meeting during recess.	856,800	Daily meeting minutes/ deliberations for each of the 6 days, tabled report. No reason for paying subsistence allowance while in duty station
	2-Mar-15	1189	cash	Lucy Narinoi	Payments to 14 MCA's attending special sittings on 31st Dec. 2014 and 23rd Dec. 2014 for three days	1,159,200	Notice of recall not availed, Payees for 23rd names were added on the attendance register. No reason for paying subsistence allowance while in duty station
	2-Mar-15	1178	cash	Patrick Tioko	Budget and appropriation team DSA while preparing supplementary budget.	781,200	Place of meeting and means of travel not disclosed
	2-Mar-15	1181	cash	Lucy Narinoi	3 days @ Kshs.8,400x 47 members special impromptu meeting with speaker	1,184,400	Purpose for the special meeting not established. No attendance register/ minutes
	2-Mar-15	1191	cash	Nicholas Ewoi	6 days allowance while attending special sittings on 23rd and 31st Dec. 2014	50,400	Payee not in attendance register, and no reason for paying subsistence allowance in duty station.
	20-Jan-15	1022	cash	Hon. Rebecca A. Esekoni	Payments to MCA's attending special sittings on 23rd Dec. 14 for three days	680,000	Purpose for the special sitting not established. Minutes not availed, no notice of recall and no reason for paying subsistence allowance while in duty station
	20-Jan-15	1035	cash	Samwel Ekeru	allowances to 17 members of committee on planning, trade, tourism and cooperatives for 6 days @ 1,250	123,000	No attendance list or minutes, nature of allowance not clear.

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Domestic Travel and Subsistence Expenditure

	Date	Pv No.	Cheque	Payee	Description	Amount (Kshs)	Comment
	20-Jan-15	1037	cash	Roseline Aite	7 night outs from 15th Dec. 2014 and 4 night outs from 5th-9th Jan. 2015 to Nairobi to facilitate printing of standing orders and youth resolutions	136,100	Means of travel not indicated
	20-Jan-15	1041	cash	Roseline Aite	Payments for printing of standing orders and youth regulations to government printers	269,700	No reason for paying third party in cash instead of cheque. Means of travel not indicated
	20-Jan-15	1043	cash	James Sirite	5 night outs in Nairobi from 22-27th Nov. 2014 @ 8,000 while submitting cloth measurements to Stavic Apparels co.	40,000	Means of travel not supported, no imprest issued
	20-Jan-15	1044	cash	Paul Narubu	10 night outs in Nairobi from 8th-18th Jan. 2015 while processing Visa for 4 assembly board members travelling to Israel	140,000	Not supported, no imprest, Payee did not acknowledge receipt of cash.
	20-Jan-15	1047	cash	Linus Lokawa	5 night outs in Nairobi for two officers (clerk and PFO) from 05-9th Jan 2015 while to CRA to follow up on budget ceiling	<u>140,000</u>	Not supported
					TOTAL	<u><u>27,193,770</u></u>	