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# AUDITOR-GENERAL'S PERFORMANCE AUDIT REPORT ON IMPLEMENTATION OF NATIONAL ADAPTATION PLAN (2015-2030)

DECEMBER 2025



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Audit services that impact on effective and sustainable service delivery



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## FOREWORD

I am pleased to present this Performance Audit Report on Implementation of the National Adaptation Plan, 2015-2030. My Office carried out the audit under the mandate conferred to me by Article 229 (6) of the Constitution of Kenya, 2010, to confirm whether or not public money has been applied lawfully and in an effective way. In addition, Section 36 of the Public Audit Act, 2015 requires the Auditor-General to examine the economy, efficiency and effectiveness with which public money has been expended.

Performance, financial and compliance audits form the three-pillar audit assurance framework that I have established to give focus to the varied and wide scope of the audit work done by my Office. The framework is intended to provide a high level of assurance to stakeholders that public resources are not only correctly disbursed, recorded and accounted for, but that the use of the resources results in positive impact on the lives and livelihoods of the Kenyan people. The main goal of our performance audits is to ensure effective use of public resources and promote service delivery to Kenyans.

The report is submitted to Parliament in accordance with Article 229(7) of the Constitution of Kenya, 2010 and Section 39(1) of the Public Audit Act, 2015. In addition, I have submitted copies of the report to the Chief of Staff and Head of Public Service, Principal Secretary, The National Treasury, and Principal Secretary, State Department for Environment and Climate Change.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

29 December 2025

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## ABREVIATIONS

CIDP	County Integrated Development Plan
FLLoCA	Financing Locally-Led Climate Action
MDAs	Ministries, Departments and Agencies
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NAP	National Adaptation Plan
NCCC	National Climate Change Council
NCCAP	National Climate Change Action Plan
NEMA	National Environment Management Authority
SDG	Sustainable Development Goal
UNFCCC	United Nations Framework Convention on Climate

## GLOSSARY OF TERMS

**Adaptation:** Adjustment in natural or human systems in response to actual or expected climatic stimuli or their effects which moderates harm or exploits beneficial opportunities.

**Climate Risk:** Potential negative impacts on human and natural systems resulting from the interaction of climate-related hazards (such as extreme weather events, rising temperatures, or sea-level rise) with the vulnerability and exposure of societies, economies, and ecosystems.

**Finance Tracking:** Involves monitoring and managing financial flows that address climate risks, mitigation, and adaptation efforts. This includes tracking investments, expenditures, and revenues tied to climate-related projects, policies, and risks.

**Mainstreaming:** Integration of climate change actions into decision making and implementation of functions by the ministries, state corporations and county governments.

**Mitigation:** Efforts that seek to prevent or slow down the increase of atmospheric greenhouse gas concentrations by limiting current or future emissions and enhancing potential sinks for greenhouse gases.

**Resilience Building:** Capacity of social, economic and environmental systems to cope with a hazardous event, trend, or disturbance. It is manifested through responding or reorganizing in ways that assert the essential function, identity, and structure of the system, while also maintaining the capacity for adaptation, learning and transformation.

**Risk Assessment:** A systematic process used to evaluate the potential impacts of climate-related hazards (for instance, extreme weather, sea-level rise, temperature shifts) on human, economic, and ecological systems.

**Vulnerability:** Refers to the propensity or predisposition to be adversely affected. It encompasses a variety of concepts and elements, including sensitivity or susceptibility to harm, and lack of capacity to cope and adapt.

**Vulnerable and Marginalised Groups-** This is a segment of population that are more susceptible to experiencing harm, discrimination or disadvantage due to various factors such as their social, economic geographical location or physical circumstances. In Kenyan context they include, women, youths, person with disabilities and marginalized communities.

## EXECUTIVE SUMMARY

### Background of the Audit

1. Climate change refers to the long-term shifts in temperatures and weather patterns across the globe. These shifts have caused a wide range of impacts, negatively affecting ecosystems, economies, and human well-being. Actions towards responding to climate change is through mitigation or adaptation. According to the United Nations Framework Convention on Climate Change (UNFCCC), adaptation refers to adjustments in ecological, social or economic systems in response to actual or expected climatic stimuli and their effects.
2. The Government developed the National Adaptation Plan (NAP), 2015-2030 and submitted to the Convention's Secretariat in 2016. The Plan, is a long-term strategic framework whose goal is to reduce vulnerability to the effects of climate change and to facilitate the integration of adaptation measures into relevant policies, programs, and activities. It is implemented through the five-year National Climate Change Action Plan.
3. Implementation of the Plan is undertaken by Ministries, Departments, and Agencies (MDAs) responsible for the various sectors and county governments. The responsibility for coordinating implementation is vested in the State Department for Environment and Climate Change.
4. The audit was undertaken due to the following factors: -
  - i) There has been increased public concern about climate change and its impacts in the Country. News of extreme droughts and floods causing loss of lives and livelihoods and damage to properties have made headlines on numerous occasions.
  - ii) There have been debates on climate change in Parliament in the recent past, recognizing climate change as a major problem that needs to be addressed.

The President of Kenya has also been at the forefront in advocating for climate action in the Country.

- iii) Climate adaptation action is resource-intensive. The total cost for implementing the National Adaptation Plan was estimated at USD38.25 billion (approximately Kshs.3.88 trillion) for the period 2015 to 2030.
  - iv) Target 1 of Sustainable Development Goal (SDG) 13 calls for strengthening resilience and adaptive capacity to climate-related hazards and natural disasters in all countries. In addition, Target 2 of the Goal calls for integrating climate change measures into national policies, strategies and planning. Effective implementation of the National Adaptation Plan is therefore, key to the achievement of SDG 13 on climate action.
5. Given these factors, an audit on Implementation of the National Adaptation Plan was necessary to assess whether the Government was on course with climate adaptation action in the Country.

#### Objective of the Audit

6. The audit assessed the extent to which the State Department for Environment and Climate Change had ensured effective implementation of the National Adaptation Plan. The assessment of this objective was guided by the following audit questions on the extent to which the State Department has;
- i) Ensured that Ministries, Departments and Agencies, and county governments align their climate change policies and planning documents to the Adaptation Plan?
  - ii) Ensured adequate institutional capacity for implementation of climate adaptation action in the Country?
  - iii) In collaboration with The National Treasury, mobilized and allocated financial resources for climate adaptation action in the Country?
  - iv) Ensured involvement of stakeholders in the implementation of climate adaptation actions in the Country?

- v) Put in place mechanisms for effective coordination of stakeholders involved in the implementation of the Adaptation Plan?
- vi) Been monitoring the implementation of the Adaptation Plan in the Country?

### Scope of the Audit

7. The audit assessed the extent of implementation of the National Adaptation Plan, focusing on the activities of the State Department and other key role players in aligning policies and plans with the National Adaptation Plan, operationalization of key institutions, allocation of resources for adaptation actions, stakeholder involvement, and monitoring of adaptation activities. The audit covered a period of six (6) years from July 2018 to June 2024, which coincides with the period during which the first National Climate Change Action Plan under the Adaptation Plan was implemented in the Country.
8. Focus was on both national and county levels, covering eight (8) priority sectors, namely: Devolution; Environment; Agriculture; Livestock; Fisheries; Infrastructure; Water and Sanitation, and Gender, Vulnerable Groups and Youth. For purposes of data collection, twenty-three (23) National Government entities and Seven (7) County Governments were sampled.

### Summary of Audit Findings

#### Progress in Implementation of the National Adaptation Plan 2015-2030

9. The Year 2025, marks the 10<sup>th</sup> year in implementation of the National Adaptation Plan. However, the audit revealed that the State Department did not have information on the progress of its implementation, except for the Agriculture, Livestock, and Fisheries Sectors, in which a progress review was conducted in 2022 and report published.
10. Interviews and document reviews revealed that out of the fifty-two (52) short and medium-term adaptation priority actions for the eight (8) sampled sectors, thirty (30) or 58% had been fully implemented, six (6) or 11% had been partially

implemented, while sixteen (16) or 31% had not been implemented. Comparison of sectoral performance revealed that Agriculture, Livestock and Fisheries was leading with sixteen (16) out of eighteen (18) priorities fully implemented, followed by Devolution with four (4) out of six (6) actions. Infrastructure sector had only one (1) out of its four (4) priority actions partially implemented.

11. The audit revealed several challenges which have contributed to the slow progress in implementation of the National Adaptation Plan as discussed below: -

### **1. Limited Mainstreaming of the Prioritized Adaptation Actions in Policies and Planning Documents**

12. The Climate Change Act, CAP 387A calls for integration of climate change into planning documents and strategies by counties and the National Government. However, the audit revealed limited mainstreaming in key strategic planning documents, leading to lack of inclusion of priority actions in annual work plans and budgets. The National Climate Change Action Plan, 2018-2022 had the highest level of mainstreaming, with twenty-seven (27) out of the fifty-two (52) short to medium-term priority actions mainstreamed, while the Kenya Vision 2030 MTP III had the lowest level with sixteen (16) actions mainstreamed. The Medium-Term Expenditure Frameworks covering the period 2018/2019 to 2023/2024 had mainstreamed twenty-two (22) out of the fifty-two (52) priority actions.
13. At the county level, mainstreaming was limited in the 2018-2022 County Integrated Development Plans (CIDP) for the sampled counties, apart from Kisumu and Kakamega which had mainstreamed five (5) out of the six (6) adaptation priority actions for Devolution Sector. Uasin Gishu and Nyeri counties had mainstreamed one (1) action each, Kitui had three (3), while Isiolo and Mombasa counties had four (4) priority actions each mainstreamed.
14. The audit attributed limited mainstreaming to limited sensitization and capacity building on the Adaptation Plan and climate change in general. Section 9(8)(a) of the Act, requires the Directorate to provide analytical support on climate change to

the various National Government entities and county governments. However, the audit revealed that five (5) of the twenty-three (23) sampled National Government entities and the forty-seven (47) County Governments had been sensitised on the National Adaptation Plan. The County Governments were sensitised through the NAP Readiness Project funded by the Green Climate Fund between the years 2020 to 2022. Due to the limited sensitisation, actors did not have clear understanding of the National Adaptation Plan, the priority actions, and how to mainstream the actions.

15. The responsibility for sensitisation and capacity building of actors is vested in the Climate Change Directorate. However, the Directorate was understaffed and also had significant budget constraints. Out of its approved twenty-seven (27) technical staff, only eight (8) were in post. In addition, the National Climate Change Action Plan 2018-2022 had identified the financial requirement for the Directorate during its implementation period to be Kshs.350 million annually. However, the average annual budgetary allocation to the Directorate was Kshs. 33,874,574 during the Financial Years 2019-2020 to 2024-2025.

## 2. Inadequate Institutional Capacity for Climate Action

16. While Section 5(1)(1) of the Climate Change Act, CAP 387A establishes the National Climate Change Council as the overarching coordination organ for climate action in the Country, the Council is yet to be operationalised. Similarly, Section 15(5)(c) of the Act, requires each State Department and National Government public entity to designate a Climate Change Unit and allocate sufficient resources to coordinate mainstreaming at the institution level. However, out of the twenty-three (23) National Government entities sampled for the audit, only eight (8) had a Climate Change Unit. Nevertheless, none of the entities with a Climate Change Unit in place had a dedicated budget line for it. All the seven sampled county governments had Climate Change Units in place with a dedicated budget line. The observed institutional capacity gaps left government entities with

no leadership to spearhead mainstreaming, monitoring and coordination of climate adaptation action in the Country.

### 3. Inadequate Resource Mobilization for Adaptation Actions

17. The audit revealed that the National Climate Change Action Plan, 2018-2022 had estimated the adaptation cost during the period as Kshs.1.06 trillion. However, the Governments climate finance targets as indicated in the Kenya Vision 2030, Third Medium Term Plan, was Kshs.8 billion to cater for adaptation and mitigation during the same period. This left a funding gap of Kshs. 1.052 trillion.
18. Mobilisation of resources from private and non-governmental organisations was done at entity level with no coordination, making tracking of resources mobilized difficult. Neither The National Treasury nor the State Department for Environment and Climate Change had information on total climate financing or resources mobilized for adaptation action in the Country.
19. The audit attributed inadequate mobilization of adaptation finance to non-operationalization of Climate Change Fund, and delays in enactment of financing strategy and climate change financing regulations, despite these being provided for in the Climate Change Act, CAP 387A.

### 4. Limited Stakeholder Engagement in the Implementation of the National Adaptation Plan

20. While climate adaptation action involves the participation of many actors, the audit revealed limited stakeholder engagement characterised by limited involvement of non-state actors and Vulnerable and Marginalized Groups (VMGs). Out of the sampled twenty-three (23) National Government entities and seven (7) county governments, twelve (12) National Government entities and four (4) county governments did not involve private sector and civil society organizations in climate adaptation action. In addition, the audit revealed that the sampled National Government entities and county governments did not deliberately target to involve

VMGs in climate adaptation action. Instead, the entities involved them as beneficiaries, collectively with the wider community.

21. The limited involvement of the non-state actors in climate action did not only deny the government the opportunity to bridge the climate finance gap but also left the Government with little or no information on their climate adaptation action, which may lead to duplication of efforts. The limited involvement of VMGs could also lead to lack of mainstreaming of their needs in climate action leading to implementation of projects that do not enhance their resilience.

### **5. Inadequate Coordination of Stakeholders Involved in Climate Action**

22. Climate adaptation action involves many players, which calls for effective coordination. However, the audit revealed limited coordination of actors as the coordination structures were yet to be fully operationalized. The Climate Change Act, CAP 387A establishes the National Climate Change Council to provide overarching coordination with its membership drawn from key ministries, county governments, the private sector, civil society organisations, VMGs, and the academia. However, the Council was yet to be operationalised. Besides, operational coordination was to be achieved through the Climate Change Units, which, as earlier stated, had not been adequately established.
23. Information sharing among actors was also limited and based on goodwill. Consequently, there was no synergy in the implementation of climate adaptation action as each actor worked in isolation. Inadequate coordination also led to duplication and fragmentation of efforts. The audit attributed limited coordination to the lack of operationalization of coordination structures.

### **6. Limited Monitoring of Implementation of Climate Change Adaptation Actions**

24. Section 13(7) of the Climate Change Act CAP, 387A, requires the Climate Change Directorate to undertake a biennial review of the implementation of the National

Climate Change Action Plan and report to the Council. However, the audit revealed that despite the National Climate Change Action Plan, 2018-2022 setting clear timelines, targets and indicators to facilitate monitoring of adaptation actions, progress review was last done in the Financial Year 2019/2020. In addition, there had not been any progress review of National Adaptation Plan except for the Agriculture, Livestock and Fisheries Sector, which was done in 2022. The audit also noted that final evaluation of NCCAP, 2018-2022 was not conducted to inform preparation of NCCAP, 2023-2027.

25. Further, Section 15(5)(f) of the Act requires each State Department and National Government entity to report annually to the Council on the status and progress of performance and implementation of all assigned climate change duties and functions. However, the audit revealed that none of the 23 sampled National Government entities had prepared annual progress reports on the implementation of their climate change actions as at the time of audit, in October 2024.
26. The audit attributed the lack of monitoring and reporting by the National Government entities to inadequate operationalisation of Climate Change Units and capacity constraints at the Climate Change Directorate. In addition to coordinating mainstreaming, Climate Change Units are responsible for monitoring and reporting of the progress of implementation of climate change duties assigned to their entities.
27. Though the Climate Change Directorate had developed a Measurement, Reporting and Verification (MRV+) system to ensure real-time progress reporting by both National and County Government actors, this System was also not operational as at the time of audit, in October 2024.
28. The limited monitoring left the State Department for Environment and Climate Change and the Government at large with no information on the current status of climate adaptation action in the Country. It also left the State Department with no basis of initiating appropriate corrective actions to facilitate successful implementation of the Adaptation Plan.

## Conclusion

29. The audit established that there has been slow progress in the implementation of the National Adaptation Plan (2015-2030). The implementation has been affected by a number of challenges as outlined below.
30. The State Department for Environment and Climate Change has not made sufficient efforts to ensure that the National Adaptation Plan is mainstreamed into key policies and planning documents in the Country. Due to limited capacity building, nearly half of the short to medium-term priority actions in the Plan were not mainstreamed in key national policies and planning documents such as the Kenya Vision 2030, Third Medium-Term Plan, Medium Term Expenditure Frameworks covering the period 2018-2019 to 2023-2024, and the National Climate Change Action Plan, 2018-2022. This posed a risk of exclusion of adaptation priority actions during annual planning and budgeting processes, leading to lack of implementation.
31. There is limited institutional capacity for climate adaptation in the Country. The Climate Change Directorate established as the lead agency for operational coordination of climate change in the Country, including capacity building of actors and monitoring, faces significant staffing and budgetary constraints. Further, majority of the National Government entities have not established Climate Change Units, despite their key role in operational coordination of climate action at the entity level. Those that have the Units in place have also not adequately staffed or funded them.
32. Mobilization of financial resources for climate adaptation action in the Country is inadequate. The Climate Change Fund which was meant to consolidate climate finance into one basket is yet to be operationalized. Resource mobilization from private and non-governmental organisations is done at the entity level with no coordination from The National Treasury. Under such circumstances, climate finance tracking is not possible, leaving The National Treasury and the State

Department for Environment and Climate Change with no information on total climate finance resources mobilized for adaptation action in the Country.

33. There is minimal involvement of civil society organisations, the private sector, and the Vulnerable and Marginalized Groups in climate adaptation action. Despite the opportunity that the private sector and civil society organizations present, in bridging the climate finance gap and technology transfer, the State Department has not provided a framework to guide their involvement in climate adaptation action. In addition, government entities have not made deliberate efforts to identify and involve the Vulnerable and Marginalized Groups in climate adaptation action. Instead, they treat them as part of the wider community, which poses a risk of this special group being left behind in climate action.
34. There is limited coordination of actors as the coordination structure is yet to be fully operationalized. The National Climate Change Council, which is the overarching institution for climate action coordination in the Country, is yet to be operationalized, while operational coordination is hampered by the institutional challenges at the Climate Change Directorate and inadequacies in the operationalization of the Climate Change Units. Consequently, the actors work in isolation, which leads to lack of synergy and risk of fragmentation and duplication of efforts.
35. There is an apparent lack of monitoring of progress in the implementation of the National Adaptation Plan, mainly caused by the inadequacies in operationalization of Climate Change Units and capacity challenges at the Climate Change Directorate. The Directorate relies on entities to report their progress, while the entities do not have Climate Change Units to spearhead monitoring and reporting.

### Recommendations

36. In view of the findings and conclusions of the audit, the following recommendations are proposed for implementation by the State Department for Environment and Climate Change and key stakeholders, to ensure effective implementation of the National Adaptation Plan: -

### **Mainstreaming of Climate Adaptation Action**

37. To ensure adequate mainstreaming of the prioritized adaptation actions in policies and planning processes, the State Department for Environment and Climate Change should address the capacity challenges at the Climate Change Directorate to enhance its capacity to provide technical assistance to national and county-level actors. This will also enhance monitoring of the implementation of the National Adaptation Plan.
38. The State Department should also develop a climate change mainstreaming sensitization strategy for the Country, fully integrate it into its annual work plans, and ensure implementation.

### **Institutional Capacity for Climate Action**

39. To enhance institutional capacity for climate action in the Country, the State Department for Environment and Climate Change should work closely with the Executive Office of the President to address the challenges affecting the operationalization of the National Climate Change Council. This will also enhance coordination and monitoring of climate adaptation action in the Country.
40. The State Department should sensitize actors on the importance of Climate Change Units and follow through to provide the necessary technical support.

### **Climate Finance Mobilization**

41. To ensure adequacy of resources for climate adaptation action, the State Department for Environment and Climate Change should work closely with The National Treasury to address the challenges affecting operationalization of the Climate Change Fund and climate finance management in general.

### **Stakeholders Involvement in Climate Adaptation Action**

42. To ensure adequate non-state actors' involvement in climate adaptation action, the State Department for Environment and Climate Change should put emphasis on

stakeholder mapping and work closely with the Sector Working Groups to map and regularly update the database of actors in each sector. The State Department should also develop and implement a framework for stakeholder engagement in climate action.

43. To ensure adequate inclusion of the Vulnerable and Marginalised Groups in climate adaptation action, the State Department for Environment and Climate Change should work closely with the State Department for Gender and Affirmative Action to undertake a mapping of Vulnerable and Marginalized Groups and develop mechanisms for their inclusion in climate adaptation action. The State Department, through Climate Change Directorate, should also build the capacity of the vulnerable and marginalized groups to enhance their active participation in climate action.

#### **Coordination and Monitoring of Climate Adaptation Action**

44. To enhance horizontal and vertical coordination, the State Department should develop and implement a coordination framework to guide horizontal and vertical coordination of stakeholders.

## CHAPTER 1: BACKGROUND OF THE AUDIT

### Introduction

- 1.1 Climate change refers to the long-term shifts in temperatures and weather patterns across the globe. These shifts have caused a wide range of impacts negatively affecting ecosystems, economies, and human well-being. Actions towards responding to climate change is through mitigation or adaptation. Kenya adopted adaptation and resilience building as the key strategies to respond to climate change. According to the United Nations Framework Convention on Climate Change (UNFCCC), adaptation refers to adjustments in ecological, social or economic systems in response to actual or expected climatic stimuli and their effects<sup>1</sup>.
- 1.2 Kenya developed the National Adaptation Plan (NAP), 2015-2030 and submitted to the Convention's Secretariat in 2016. The Plan, is a long-term strategic framework whose goal is to reduce vulnerability to the effects of climate change and to facilitate the integration of adaptation measures into relevant policies, programs, and activities. It proposes macro-level adaptation actions and sub-actions in twenty (20) sectors, categorizing them into short, medium, and long-term priority actions.
- 1.3 Implementation of the Plan is undertaken by various Ministries, Departments, and Agencies (MDAs) responsible for the sectors, and county governments. The responsibility for coordinating implementation is vested in the State Department for Environment and Climate Change.

### Motivation of the Audit

- 1.4 The audit was undertaken due to the following factors:
  - i) There has been increased public concern on climate change and its impacts in Kenya. News of extreme droughts causing death of livestock and acute food insecurity in Kenya's arid and semi-arid counties have made headlines on

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<sup>1</sup>Definition obtained from <https://unfccc.int/topics/adaptation-and-resilience/the-big-picture/introduction>

numerous occasions. In addition, the media have reported cases of floods causing damage to property and loss of lives across the Country in the recent past.

- ii) There have been debates on climate change in Parliament in the recent past, recognizing climate change as a major problem that needs to be addressed<sup>2</sup>. The President has also been at the forefront in advocating for measures to address climate change, among them the tree planting exercises.
- iii) Climate adaptation action is resource-intensive. The total cost for implementation of the National Adaptation Plan was estimated at USD38.25 billion (approximately Kshs.3.88 trillion) for the period 2015 to 2030.
- iv) Target 1 of Sustainable Development Goal (SDG) 13 calls for strengthened resilience and adaptive capacity to climate-related hazards and natural disasters in all countries. In addition, Target 2 of the Goal calls for integrating climate change measures into national policies, strategies, and planning. Effective implementation of the National Adaptation Plan is therefore, key to the achievement of SDG 13 on climate action.

1.5 The above factors necessitated the audit on Implementation of the National Adaptation Plan to assess whether the Government was on course with climate adaptation action in the Country.

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<sup>2</sup> Hansard Reports - Tuesday, 22nd August 2023, Thursday 15th February 2024, Wednesday, 13th March 2024

## CHAPTER 2: DESIGN OF THE AUDIT

### Objective of the Audit

- 2.1 The audit assessed the extent to which the State Department for Environment and Climate Change had ensured effective implementation of the National Adaptation Plan. The assessment of this objective was guided by the following audit questions on the extent to which the State Department has;
- i) Ensured that Ministries, Departments, and Agencies, and county governments align their climate change policies and planning documents to the Adaptation Plan?
  - ii) Ensured adequate institutional capacity for implementation of climate adaptation action in the Country?
  - iii) In collaboration with The National Treasury, mobilized and allocated financial resources for climate adaptation action in the Country?
  - iv) Ensured involvement of stakeholders in the implementation of climate adaptation actions in the Country?
  - v) Put in place mechanisms for effective coordination of stakeholders involved in the implementation of the Adaptation Plan?
  - vi) Been monitoring the implementation of the Adaptation Plan in the Country?

### Scope of the Audit

- 2.2 The audit assessed the extent of implementation of the National Adaptation Plan, focusing on the activities of the State Department and other key role players in: alignment of policy and planning documents to the Adaptation Plan; operationalization of key institutions; allocation of resources for adaptation actions; stakeholder involvement, and monitoring of adaptation activities. Focus was on both national and county levels, covering eight (8) priority sectors namely: Devolution; Environment; Agriculture; Livestock; Fisheries; Infrastructure; Water and Sanitation, and Gender, Vulnerable Groups and Youth. The audit covered a period of six (6) years from July 2018 to June 2024, which coincides with the period during which the

first National Climate Change Action Plan under the Adaptation Plan was implemented in the Country.

### Methodology of the Audit

- 2.3 The team conducted the audit in accordance with Performance Auditing Standard, ISSAI 3000, issued by the International Organization of Supreme Audit Institutions (INTOSAI). ISSAI 3000 provides guidelines for collecting and analysing audit evidence, quality control and communication during the audit process.

### Sampling and Sample Size

- 2.4 The audit used a combination of stratified, and purposive sampling to select the sectors and Government entities to assess for implementation of the Adaptation Plan. The National Adaptation Plan priority sectors were grouped into five broad sectors in line with the Kenya Vision 2030, Medium Term Plan IV. The broad sectors are: Finance and Production; Infrastructure; Social; Environment and Natural Resources, and Governance and Public Administration. Each of the broad sector formed a stratum from which purposive sampling was used to select eight (8) priority sectors that are most vulnerable and required significant budget as per the Adaptation Plan. The priority sectors sampled were: Devolution; Environment; Agriculture; Livestock; Fisheries; Infrastructure; Water and Sanitation, and Gender, Vulnerable Groups and Youth. Since adaptation action happens at the local level, the audit team created an additional stratum and named it “cross cutting” to accommodate regional development authorities.
- 2.5 Purposive sampling was then used to sample twenty-three (23) National Government entities from the priority sectors and seven (7) counties based on the former provincial administration structure. The sampled County had to be one that hosts either a regional development authority or water works development agency for convenience of data collection from county governments and National Government entities based in the various counties. The sampled entities are listed in **Table 1**. At

the entity level, random sampling was used to sample activities for physical verification purposes.

**Table 1: Sampled Sector Entities**

	Sector	Sampled Entities
1	Environment	1. National Environment Management Authority
2	Agriculture	2. State Department for Agriculture 3. Agricultural Development Corporation
3	Livestock	4. State Department for Livestock 5. Kenya Agricultural and Livestock Research Organization
4	Fisheries	6. Kenya Marine and Fisheries Research Institute
5	Water and Sanitation	7. State Department for Water 8. State Department for Irrigation 9. National Water Harvesting and Storage Authority 10. National Irrigation Authority 11. Coast Water Development Works Agency 12. Tanathi Water Development Works Agency 13. Tana Water Development Works Agency 14. North Rift Valley Water Development Works Agency 15. Lake Victoria South Water Development Works Agency 16. Lake Victoria North Water Development Works Agency
6	Gender, Vulnerable Groups and Youth	17. State Department for Gender
7	Infrastructure	18. State Department for Transport 19. Kenya National Highways Authority
8	Devolution	20. County Governments of Kakamega, Kisumu, Kitui, Isiolo, Mombasa, Nyeri and Uasin Gishu
9	Cross-Cutting	21. Lake Basin Development Authority 22. Ewaso Ng'iro North Development Authority 23. Coast Development Authority 24. Kerio Valley Development Authority

Source: OAG's Compilation of Sampled Sectors

### Methods of Gathering Audit Evidence

2.6 The audit team used document review, interviews and physical verification to collect data as outlined below. The collected data was analysed through content and comparative analysis.

#### i) Interviews

2.7 The team conducted interviews with staff of the Climate Change Directorate at the State Department and officials from various National Government entities

and county governments. The full list of persons interviewed and the purpose for the interviews were as presented in **Table 2**.

**Table 2: List of People Interviewed**

Actor Interviewed	Purpose for the interview
The Climate Change Directorate staff	To gather information on: <ul style="list-style-type: none"> <li>• current progress on implementation of the Adaptation Plan</li> <li>• structures in place for coordination and monitoring</li> <li>• challenges facing implementation of the adaptation plan</li> </ul>
The National Treasury and Economic Planning staff responsible for climate finance	To gather information on: <ul style="list-style-type: none"> <li>• climate finance resource mobilization and allocation</li> <li>• status of operationalization of Climate Change Fund</li> <li>• level of mainstreaming of the Adaptation Plan in the Medium-Term Expenditure Frameworks</li> <li>• level of operationalization of the institution's Climate Change Unit</li> </ul>
Key staff from the sampled Ministries, Departments and Agencies and county governments	To gather information on: <ul style="list-style-type: none"> <li>• level of operationalization of the Climate Change Units</li> <li>• level of mainstreaming of adaptation priorities</li> <li>• status of implementation of Adaptation Plan priorities in the respective sectors</li> <li>• structures in place for coordination and monitoring</li> </ul>
Sampled Vulnerable and Marginalized Groups	To obtain information on level of engagement of the Vulnerable and Marginalised Groups in climate action

### ii) Physical Inspection

2.8 To confirm the actions implemented by various stakeholders, physical inspection was carried out to collect and corroborate data to enable the team to assess aspects of effectiveness of the systems. The activities verified included: smallholder irrigation projects in Isiolo, Kakamega and Kisumu counties; community water projects in Nyeri and Uasin Gishu counties; small scale livestock and poultry farming projects in Kitui and Nyeri counties; and solar coffee driers in Nyeri County.

### iii) Document Review

2.9 The team reviewed progress reports, monitoring reports, annual budgets & expenditures and other relevant document as indicated in **Table 3**.

**Table 3: List of Documents Reviewed**

Document Reviewed	Reason for the Review
National Adaptation Plan (2015-2030) and National Climate Change Action Plan (2018-2022)	To gather information on: <ul style="list-style-type: none"> <li>• The prioritized adaptation actions and corresponding implementation timelines and responsibilities</li> <li>• Level of mainstreaming of the Adaptation Plan priorities in the Action Plan</li> </ul>
NAP and NCCAP progress reports	<ul style="list-style-type: none"> <li>• To gather information on the progress in implementation of prioritized adaptation actions in NAP</li> </ul>
Guiding laws (Climate Change Act CAP 387A, National Climate Change Framework Policy 2016, National Policy on Climate Finance 2016, and Climate related laws and policies of sampled sectors	To gather information on: <ul style="list-style-type: none"> <li>• The various legal and policy statements on climate action, including resource mobilization</li> <li>• Level of alignment of legal and policy documents with the Adaptation Plan</li> </ul>
MTPs, Medium Term Plan III (2018-2022), MTEFs, CIDPs and Annual Work Plans from 2017/2018-2023/2024	<ul style="list-style-type: none"> <li>• To gather information on the extent of mainstreaming of climate change adaptation in government planning</li> </ul>
Budget and Expenditures from 2017/2018- 2023/2024	<ul style="list-style-type: none"> <li>• To gather information on how resources have been allocated and expended in adaptation actions</li> </ul>
Reports and documents related to staffing	To confirm the progress in: <ul style="list-style-type: none"> <li>• Filling of the vacant positions in the Climate Change Directorate and Climate Change Units in the National Government entities and county governments</li> <li>• The establishment of coordination committees</li> </ul>

### Audit Assessment Criteria

2.10 The assessment criteria used for the audit was drawn from the Climate Change Act CAP 387A, the National Climate Change Policy Framework 2016, the 2030 Agenda for Sustainable Development Goals. The main assessment criteria are as outlined below. Detailed criteria are presented in Chapter 4 in the discussion of audit findings.

- i) Target 2 of Sustainable Development Goals (SDGs) No. 13 requires member states to integrate climate change measures into national policies, strategies, and planning. To ensure harmony of policies, Target 14 of SDG 17 requires member States to enhance policy coherence.
- ii) Paragraph 32 of the 2010 Cancun Agreements, Decision 1/CP.16 invites parties to strengthen and, where necessary, establish and or designate national-level institutional arrangements, with a view to enhancing work on the full range of adaptation actions, from planning to implementation.
- iii) Target 17 of SDG 17 also requires member states to encourage and promote effective public, public- private, and civil society partnerships, building on the experience and resourcing strategies of partnerships.
- iv) Section 25(1) of the Climate Change Act CAP 387A establishes the Climate Change Fund (CCF) while Section 25 (9) requires the CS for The National Treasury to develop a strategy and make regulations setting out procedures and powers to identify sources of climate finance. Section 25(7)(d) also requires the Principal Secretary, National Treasury to undertake resource mobilization from various sources.
- v) Article 7(par.9)(d) of the Paris Agreement requires each Party to, as appropriate, engage in adaptation planning processes and the implementation of actions, including the development or enhancement of relevant plans, policies and or contributions, which may include, among others, monitoring and evaluating and learning from adaptation plans, policies, programmes and actions.
- vi) Section 13(7) of the Climate Change Act, CAP 387A requires the Climate Change Directorate to undertake a biennial review of the implementation of the National Climate Change Action Plan and report to the Council while Section 15(5)(f) of the Act requires each State Department and National Government public entity to report annually to the Council on the status and progress of performance and implementation of all assigned climate change duties and functions.

## CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

### The National Adaptation Plan (2015-2030)

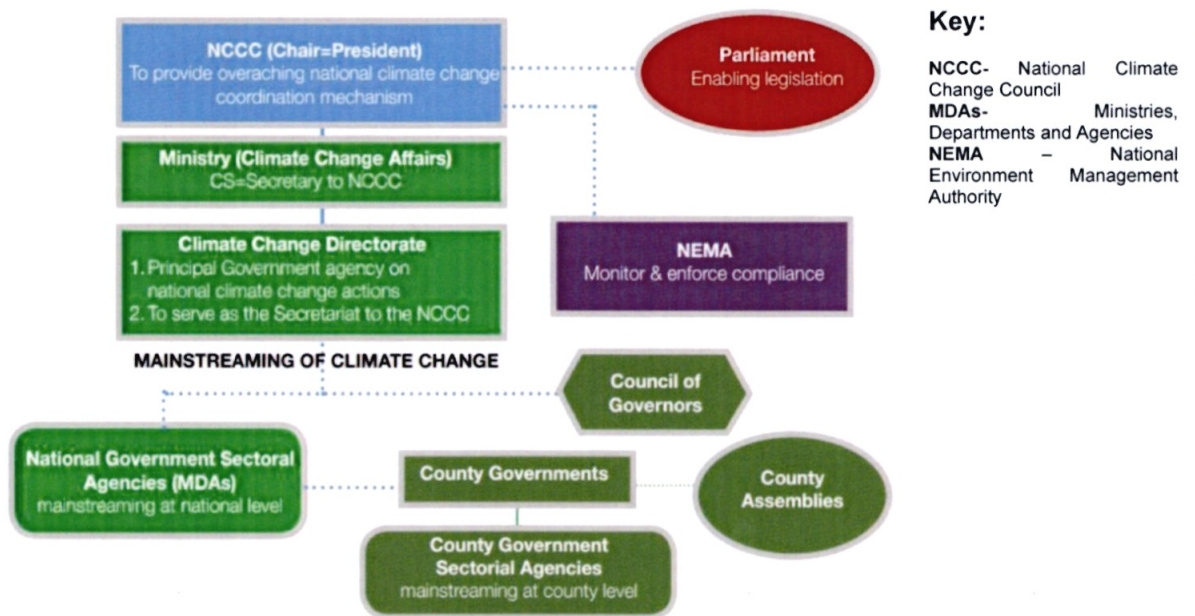
- 3.1 The National Adaptation Plan (NAP) is Kenya's long-term plan developed to build resilience and address the socio-economic impacts of climate change. The objectives of the Plan include: entrenching adaptation and resilience building actions in development; integrating adaptation into national and county level development planning and budgeting; enhancing resilience of the public and private sector investment in the national transformation; synergizing adaptation and mitigation actions for a low carbon climate resilient economy; and enhancing resilience of vulnerable populations to climate shocks.
- 3.2 Implementation of the Adaptation Plan is expected to result in reduced climate-induced loss and damage, mainstreamed disaster risk reduction approaches in various sectors, reduced cost of humanitarian aid, and improved knowledge and learning for adaptation and future protection of the Country.
- 3.3 The Adaptation Plan describes Kenya's national circumstances, including identifying climate hazards and vulnerabilities faced by the Country. Based on the climate hazard and vulnerabilities identified, the Plan proposes priority actions to address vulnerabilities in twenty (20) sectors, including; environment, water, energy, agriculture, livestock, fisheries, and drought risk management and ending drought emergencies. The proposed priority actions include risk and vulnerability assessment, capacity building, awareness and sensitization on climate change, and development and implementation of specific adaptation projects as outlined in **Appendix 1**.

## Legal Framework for Implementation of the National Adaptation Plan

- 3.4 International agreements and national laws support climate adaptation. At global level, Kenya is party to the United Nations Framework Convention on Climate Change (UNFCCC), 1992, its Kyoto Protocol, 1997 and the Paris Agreement, 2015. These agreements require Party States to strengthen national adaptation efforts geared towards strengthening resilience and reducing vulnerability to climate change.
- 3.5 At the national level, Climate Change Act, CAP 387A and Climate Change Framework Policy, 2016 provide for establishment of institutional structures, mainstreaming of climate adaptation into government planning processes and financing of climate adaptation action. At the county level, various counties have enacted climate change laws to facilitate adaptation action at county level and guidance on institutional, coordination framework, mainstreaming and financing.

## Institutional Arrangement for Implementation of the National Adaptation Plan

**Figure 1: The Institutional Arrangement for Climate Action in Kenya**



Source: National Adaptation Plan 2015-2030

3.6 The institutional framework for climate action is set out in the Climate Change Act, CAP 387A and follows the framework shown in **Figure 1**. The institutions are divided into; coordination role players and implementation role players as outlined in **Table 4**.

**Table 4: Key Roles Players in Implementation of National Adaptation Plan**

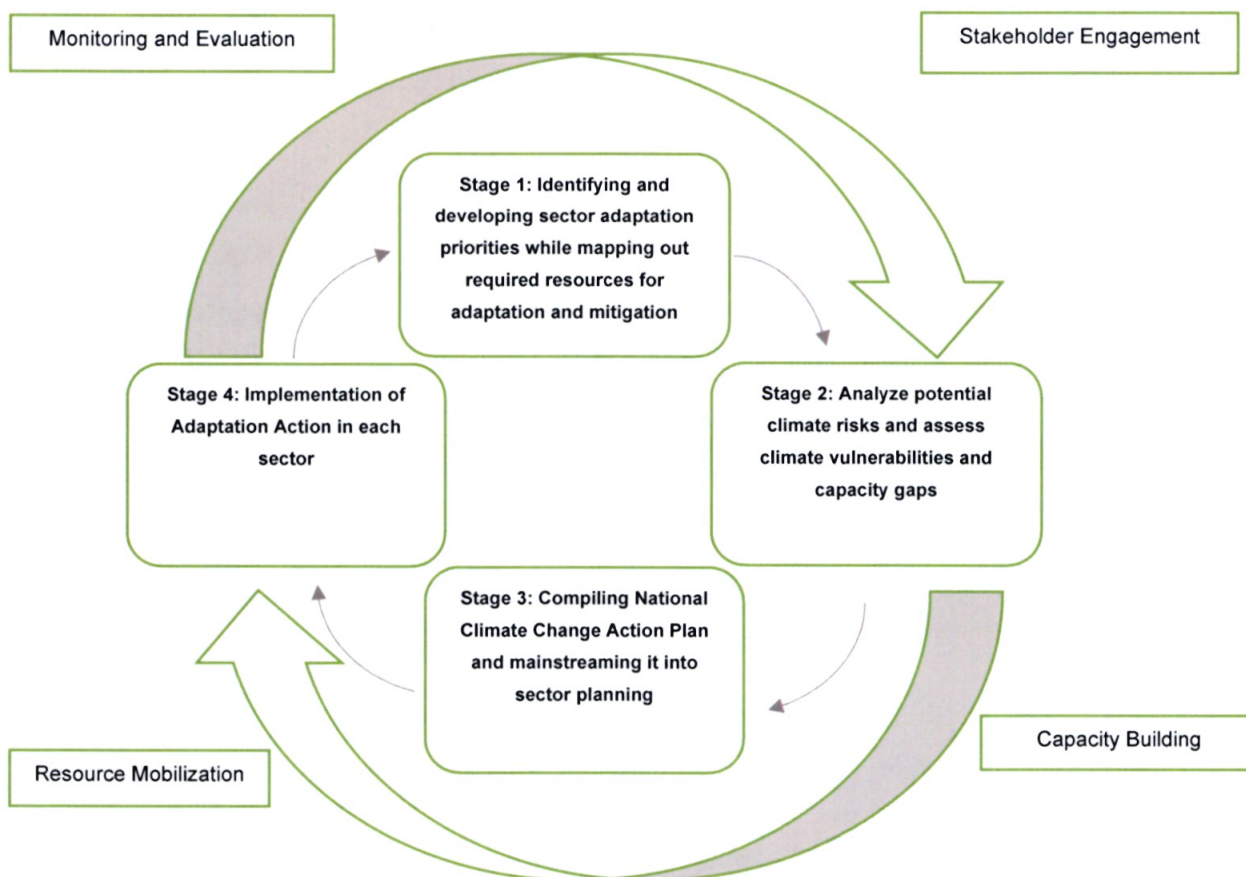
Entity	Roles
<b>i) Coordination Role Players</b>	
National Climate Change Council	<ul style="list-style-type: none"> <li>• Provides overarching national climate change coordination</li> <li>• Approves and oversees implementation of the National Climate Change Action Plan</li> </ul>
The State Department for Environment and Climate Change	<ul style="list-style-type: none"> <li>• Policy development and coordination of climate change affairs in the country</li> </ul>
Climate Change Directorate	<ul style="list-style-type: none"> <li>• Operational coordination of climate change affairs</li> <li>• Technical capacity support to implementing entities</li> </ul>
<b>ii) Implementation Role Players</b>	
The National Treasury and Economic Planning	<ul style="list-style-type: none"> <li>• Development of a strategy and regulations for identification of sources of climate finance and monitoring its use</li> </ul>
National Government Ministries, Departments and Agencies	<ul style="list-style-type: none"> <li>• Integration of the climate change action plan into sectoral strategies, action plans and other implementation projections</li> <li>• Regularly monitor and review the performance of the integrated climate change functions</li> <li>• Reporting annually to the Council on the status and progress of performance and implementation of all assigned climate change duties</li> </ul>
County Governments	<ul style="list-style-type: none"> <li>• Integrating and mainstreaming climate change into County Integrated Development Plans (CIDPs)</li> <li>• reporting on the implementation of climate change on an annual basis</li> <li>• establishment of Climate Change Units</li> </ul>
National Environment Management Authority	<ul style="list-style-type: none"> <li>• Monitoring and enforcing compliance of climate change interventions</li> </ul>

Source: OAG Review of the Climate Change Act

## Process Description for Implementation of the National Adaptation Plan

3.7 The National Adaptation Plan is implemented through the National Climate Change Action Plan which breaks down the Adaptation Plan into a five-year medium-term period. Implementation of the Adaptation Plan therefore, follows the process of development and implementation of the action plan and go through four (4) main steps as shown in **Figure 2** and as described below: -

**Figure 2: National Adaptation Plan Implementation Process in Kenya**



Source: OAG-Kenya's Conceptualization of the National Adaptation Implementation Process

3.8 The process starts with identification of climate risks and their potential for adverse effects based on scientific data. Each sector is required to identify its actual and projected climate vulnerabilities and adaptation needs. Sectors are also expected to identify adaptation options for each vulnerability, taking into consideration those in the Adaptation Plan, and prioritize the interventions into short, medium and long-

term. The sectors are also expected to map out resource requirements for the prioritized interventions.

- 3.9 The Climate Change Directorate consolidates the sector plans into a National Climate Change Action Plan to be approved by the National Climate Change Council. Once approved, sectors are expected to include the adaptation priorities in the national action plan into their medium-term development plans. The responsible Ministries, Departments and Agencies within each sector are then expected to allocate the necessary resources and implement the respective adaptation interventions.
- 3.10 During implementation of the activities in the above stages, the State Department for Environment and Climate Change is expected to carry out capacity building, continuous monitoring and engagement with stakeholders. The State Department is also expected to facilitate the sectors in mobilization of the needed resources both from the Government as well as non-state actors.

#### **Funding for Implementation of the National Adaptation Plan**

- 3.11 Implementation of the National Adaptation Plan is funded by the exchequer and donors. The funding is scattered across various implementing entities making it difficult to establish the total amount of resources allocated and utilised. However, the State Department for Environment and Climate Change has a budget line titled Implementation of National Climate Change Action Plan under development expenditure vote. A review of the approved budgets and expenditure during the period under audit revealed that a total of Kshs.595,676,038 was allocated to this budget line out of which a total of Kshs.545,473,183 was utilised as shown in **Table 5**.

**Table 5: Development Budget and Expenditures for the National Adaptation Plan**

<b>Year</b>	<b>Approved Budget</b>	<b>Expenditure</b>
2019/2020	55,000,000	48,432,521
2020/2021	95,676,038	70,184,566
2021/2022	120,000,000	115,497,655
2022/2023	95,000,000	91,315,758
2023/2024	230,000,000	220,042,683
2024/2025	90,000,000	88,829,092
<b>Total</b>	<b>685,676,038</b>	<b>634,302,275</b>

*Source: Approved Budgets 2019/2020-2023/2024*

## CHAPTER 4: AUDIT FINDINGS

### Progress in Implementation of the National Adaptation Plan 2015-2030

- 4.1 Since the development of the National Adaptation Plan, various policies, plans, Acts of Parliaments and County Climate Change regulations have been put in place. This demonstrates the Governments' commitment to promoting climate action initiatives and enhancing resilience.
- 4.2 However, the audit revealed that there was limited data on the progress of implementation of the Adaptation Plan. There was also no baseline data against which quantifiable progress could be measured. Only Agriculture, Livestock and Fisheries Sectors had conducted progress review which was done in 2022.
- 4.3 In the absence of progress reports, interviews and reviewed of documents were conducted to establish progress made in implementation of the Adaptation Plan. Since, at the time of audit, in October 2024, the Plan had been implemented for approximately ten (10) years, the expectation was that the short and medium-term priority actions should have been implemented.
- 4.4 The audit revealed that out of the fifty-two (52) short to medium-term priority actions in the eight (8) sampled sectors, thirty (30) or 58% had been fully implemented, six (6) or 11% had been partially implemented while sixteen (16) or 31% had not been implemented as outlined in **Table 6**. The performance of various sectors in the implementation of prioritised adaptation actions indicated that Agriculture, Livestock and Fisheries was leading with sixteen (16) out of eighteen (18) actions fully implemented followed by Devolution with four (4) out of six (6) actions. Infrastructure sector had only one (1) out of its four (4) priority actions partially implemented.

**Table 6: Status of Implementation of Prioritised Short to Medium-Term Sectoral Adaptation Actions**

Sampled NAP Priority Sector	Total Number of Priority Actions	Number of fully implemented Priority Actions	Partially Implemented Priority Actions	Non-Implemented Priority Actions
Devolution	6	4		<ol style="list-style-type: none"> <li>Climate adaptation financing tracking systems</li> <li>County adaptation plans</li> </ol>
Infrastructure	4	0	<ol style="list-style-type: none"> <li>Climate proofing of buildings, roads, railway, marine, aviation and ICT infrastructure</li> </ol>	<ol style="list-style-type: none"> <li>Risk and vulnerability assessment of existing and upcoming infrastructure</li> <li>Assessment of existing and planned infrastructural assets on compatibility with a low carbon climate resilient economy</li> <li>Capacity building on climate-proofing of infrastructure</li> </ol>
Water and Sanitation	7	2	<ol style="list-style-type: none"> <li>Mainstream disaster risk reduction measures in the water sector planning and service delivery, particularly in vulnerable, high-risk regions.</li> <li>Promote the use of efficient irrigation systems.</li> <li>Promote technologies that enhance water resource efficiency.</li> </ol>	<ol style="list-style-type: none"> <li>Enhance capacity of institutions and bodies responsible for water and sanitation on climate change impacts and the water sector</li> <li>Promote awareness on climate change impacts and the water sector including promoting public awareness on water conservation (recycling, waste water management) and efficient water use.</li> </ol>
Environment	12	5		<ol style="list-style-type: none"> <li>Operationalize climate change institutions</li> <li>Enhance capacity to enforce and monitor compliance of adaptation actions</li> <li>Climate vulnerability and risk assessments on ecosystems and provide guidance on relevant adaptation actions.</li> <li>Finalize and implement the wildlife adaptation strategy</li> <li>Develop a forestry adaptation strategy.</li> <li>Strengthen capacity of coordination committees</li> <li>Improve and expand existing climate change modelling work</li> </ol>
Agriculture, Livestock and Fisheries	18	16	<ol style="list-style-type: none"> <li>Undertake risk and vulnerability assessment of the fisheries value chain</li> </ol>	<ol style="list-style-type: none"> <li>Climate resilient fisheries</li> </ol>
Gender, Vulnerable Groups and Youth	5	3	<ol style="list-style-type: none"> <li>Create awareness for climate opportunities that women and youth can access</li> </ol>	<ol style="list-style-type: none"> <li>Promote livelihood diversification for vulnerable groups in order to reduce rural-urban migration</li> </ol>
<b>Total</b>	<b>52</b>	<b>30 (58%)</b>	<b>6 (or 11%)</b>	<b>16 (or 31%)</b>

Source: OAG Analysis of Information Obtained from Documents and Audit Interview Minutes

4.5 Even though more than half of the priority actions in the sampled sectors had been implemented, the most critical actions that would form the foundation for successful

adaptation remained unimplemented. For example, the Adaptation Plan identified climate change risk and vulnerability assessment as a short-term priority action in Infrastructure, Environment, Devolution, Agriculture and Fisheries Sectors. However, climate change risk and vulnerability assessment had only been implemented in the Devolution and Agriculture Sectors. Similarly, capacity building had been identified as a short to medium term action in all sampled sectors except Gender; however, the action was reported to have been implemented only in Devolution, Agriculture, Livestock and Fisheries Sectors.

- 4.6 Further, although Agriculture, Livestock and Fisheries Sectors performed well in implementation of adaptation priority actions, physical verifications revealed that four (4) of the nine (9) sampled activities in the sector had failed. The status of implemented activities is outlined in **Table 7**.

**Table 7: Status of Implemented Adaptation Activities in Agriculture, Livestock and Fisheries Sectors**

Programme	County	Activity Verified	Observed Status
Kenya Climate Smart Agriculture	Kakamega	Inaya Smallholder Irrigation Scheme	The Project failed. Contractor abandoned the project for unspecified reasons.
	Nyeri	Nyeri Smallholder Irrigation scheme	The Project was successful with beneficiaries directly benefiting
	Uasin Gishu	Kapchunga Water Dam	The Project was successful- water was being utilized for horticultural purposes
	Isiolo	Sukuma Integrated Community Project	After completion the Project had several problems including a water pump that failed and not serviceable. The community needed to buy a new pump but they could not afford.
Financing Locally Led Climate Change Actions (FLLoCA)	Kisumu	Desilting of Canals in Sotu- Ahero Water	Ongoing project; however, there were no plans to prevent future siltation of the irrigation canals
	Nyeri	Kigwandi Coffee Factory Solar driers	The Project was successful and farmers are benefiting from the driers.
	Nyeri	Mutheka Coffee Factory Solar driers	Successful project and farmers are benefiting from the driers.
Agriculture Sector Development Support Programme (Phase II)	Mombasa	Wajitoni Local Vegetation Self-help Group project	The Project failed, the returns on investment were not viable for the farmers.
National Agricultural and Rural Growth Inclusive Project (NARGIP)	Kitui	Miambani Poultry Rearing Project	The Project failed. The recipients of the poultry ate them instead of rearing them.

Source: OAG Physical Verification of Implemented Projects

4.7 The Country remains vulnerable to climate shocks such as droughts and floods despite the Adaptation Plan being in place. According to the Notre Dame Global Adaptation Initiative (ND-GAIN) index, 2024, Kenya scored 0.310 in adaptation readiness on a scale of 0-1<sup>3</sup>. The Notre Dame Global Adaptation Initiative assesses countries on their level of vulnerability to climate change and readiness to implement adaptation solutions. The score indicates that the Country has a long way to go in implementing adaptation actions to reduce vulnerability to climate change.

<sup>3</sup> ND-GAIN (Notre-Dame Global Adaptation Index) (2024). Kenya | ND-GAIN Index. <https://gain-new.crc.nd.edu/country/Kenya>

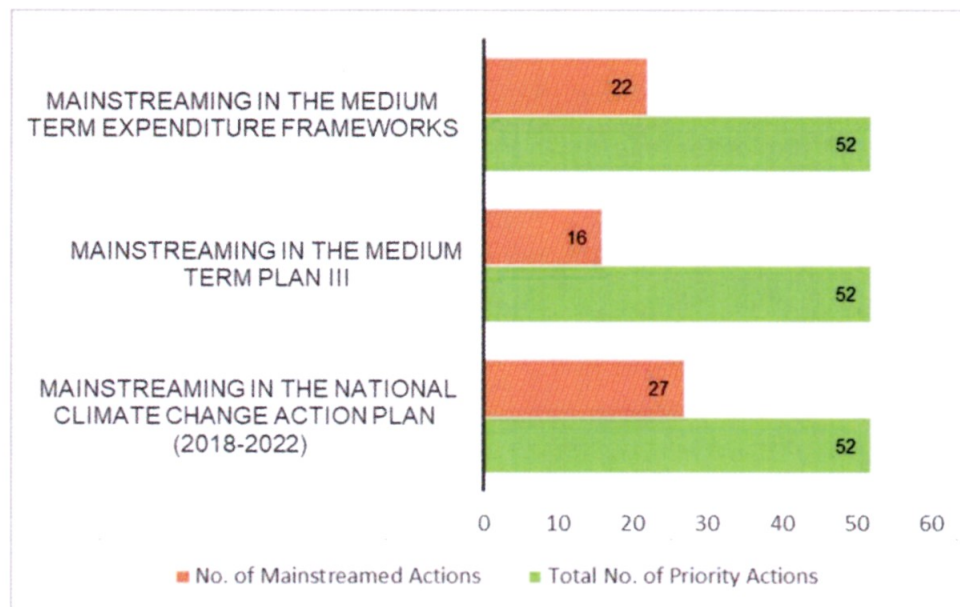
4.8 The audit revealed several challenges which have contributed to the slow progress in implementation of the National Adaptation Plan as discussed below: -

### 1. Limited Mainstreaming of the Prioritized Adaptation Actions

4.9 Target 2 of SDG 13 requires member states to integrate climate change measures into national policies, strategies, and planning. In line with this, Sections 15(5)(a) and 19(1) of the Climate Change Act requires county governments and the National Government to mainstream climate change into planning documents and strategies.

4.10 Review of the National Climate Change Action Plan, 2018-2022, the Kenya Vision 2030, Third Medium-Term Plan (MTP) and Medium-Term Expenditure Frameworks (MTEFs) covering the 2018-2022 revealed that the level of mainstreaming was limited and varied across key planning documents. The National Climate Change Action Plan, 2018-2022 had the highest level of mainstreaming with twenty-seven (27) out of the fifty-two (52) short to medium term priority actions mainstreamed while the Kenya Vision 2030, MTP III had the lowest level with sixteen (16) actions mainstreamed as outlined in **Figure 3**.

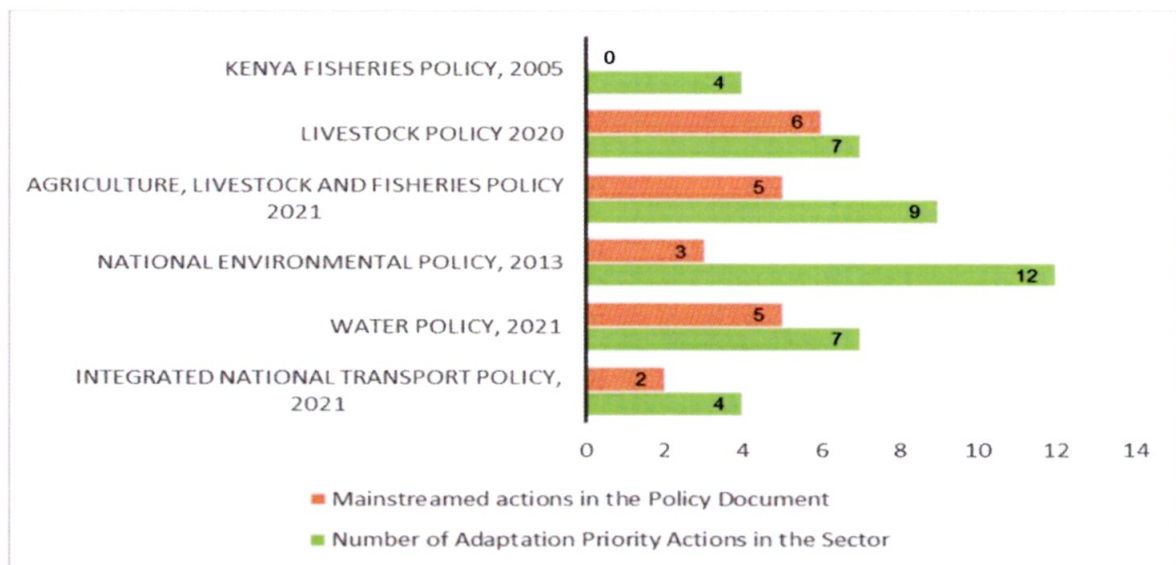
**Figure 3: Mainstreaming of Prioritised Adaptation Actions in Planning Documents**



Source: OAG Review of the Planning Documents

4.11 Similarly, the level of mainstreaming of priority adaptation actions in sectoral policy documents was limited and varied as shown in **Figure 4**. The performance of various sectors in mainstreaming of prioritised adaptation actions in sectoral policies indicated that Livestock was the best performing with six (6) out of seven (7) priority actions, followed by Agriculture with five (5) out of nine (9) priority actions mainstreamed. Fisheries sector had none of the priority action mainstreamed.

**Figure 4: Mainstreaming of Prioritised Adaptation Actions in Sectoral Policy Documents**



Source: OAG Review of Sectoral Policy Documents

4.12 The audit team noted that County Governments developed their action plans in 2023, after the lapse of the implementation period for the National Climate Change Action Plan, 2018-2022, hence could not be considered for the audit. Review of the County Integrated Development Plans for the period 2018-2022 revealed that except for Kisumu and Kakamega, the sampled counties had not mainstreamed most of the adaptation priorities as shown in **Table 8**.

**Table 8: Status of Mainstreaming of Adaptation Priorities in County Integrated Development Plans**

Adaptation Priority to be Mainstreamed	Is the Priority Mainstreamed in County Integrated Development Plans?						
	Kisumu	Kakamega	Uasin Gishu	Nyeri	Isiolo	Kitui	Mombasa
Conduct climate risk and vulnerability assessments	✓	✓	x	x	x	x	x
Increase climate change awareness to communities in counties	✓	✓	x	x	✓	✓	✓
Build the capacity of county governments on climate change adaptation	✓	✓	x	x	✓	✓	✓
Develop and implement county adaptation plans	✓	✓	x	x	✓	x	✓
Develop County Climate financing mechanism	✓	✓	✓	✓	✓	✓	✓
Develop appropriate climate adaptation financing tracking systems.	x	x	x	x	x	x	x

Key: x = Not mainstreamed ✓ = Mainstreamed

Source: OAG Review of sampled County Integrated Development Plans (CIDP) 2018-2022

4.13 Further, five (5) of the seven (7) sampled counties had developed their respective county climate change policy documents with exception of Nyeri and Isiolo County. However, priority actions were only fully mainstreamed in Uasin Gishu County as shown in **Table 9**.

**Table 9: Mainstreaming of the National Adaptation Plan Priority Actions in County Climate Change Policies**

Short to Medium-Term Priority Actions in the Adaptation Plan	Kakamega	Kisumu	Kitui	Mombasa	Uasin Gishu
Conduct participatory county level climate risk and vulnerability assessments.	x	✓	✓	✓	✓
Increase awareness of climate change impacts to communities in counties.	✓	✓	✓	✓	✓
Build the capacity of county governments on climate change adaptation.	x	✓	✓	✓	✓
Develop county climate financing mechanisms for adaptation.	x	✓	✓	✓	✓
Develop appropriate climate adaptation financing tracking systems.	✓	x	x	✓	✓
Develop county adaptation plans.	✓	✓	✓	x	✓

Source: OAG Review of County Climate Change Policies

4.14 Mainstreaming is a necessary step towards climate adaptation. Due to lack of mainstreaming, priority adaptation actions were not considered during annual government planning and budgeting processes. Interviews with staff of the sampled National Government actors revealed that although the entities had implemented adaptation actions, they only acted to fulfil their mandate instead of implementing the Adaptation Plan priority actions as expected. Besides, most of the staff interviewed were not aware of the existence of the Adaptation Plan.

4.15 The audit team attributed limited mainstreaming of climate change adaptation actions in government planning documents to limited sensitization and capacity building on the Adaptation Plan and climate change as discussed below.

#### **i. Limited Sensitization and Capacity Building on the National Adaptation Plan and Climate Change in General**

4.16 Section 9(8)(a) of the Climate Change Act, CAP 387A, requires the Directorate to provide analytical support on climate change to the various National Government entities and county governments. In addition, Section 9 (8)(c) of the Act, requires the Directorate to share and disseminate knowledge and information on climate change. Interviews and documentary review indicated that only five (5) of the twenty-three (23) sampled National Government entities had been sensitised. At county level all the forty-seven (47) County Governments had been sensitised on the National Adaptation Plan<sup>4</sup> between the years 2020 to 2022. The County Governments benefitted from the NAP Readiness Project funded by Green Climate Fund and implemented through the Food and Agriculture Organization.

4.17 The National Adaptation Plan had identified capacity building as a gap in seventeen (17) out of its prioritized twenty (20) sectors. Its successful implementation therefore, required capacity building of national and county level actors. However, the audit revealed that during the period under review, the Directorate conducted only two (2) capacity building workshops: in 2018/2019 and 2023/2024 financial years. Out of the

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<sup>4</sup> Review of the attendants register for Green Climate Fund National Adaptation Plan sensitization workshop for Counties programme in Nakuru (March 2022) and Eldoret (July 2022)

twenty-three (23) sampled National Government entities and seven (7) county governments, twelve (12) National Government entities and four (4) county governments had been capacity built by the Climate Change Directorate.

4.18 As a result of limited sensitization and capacity building, actors did not have clear understanding of the National Adaptation Plan, the priority actions and how to mainstream the actions. This therefore, led to partial or lack of mainstreaming of adaptation priorities. Besides, the limited sensitization and capacity building also affected establishment of Climate Change Units as most of the sampled entities were not aware of this legal requirement.

4.19 The audit attributed limited sensitisation and capacity building to insufficient funding and staffing at the Climate Change Directorate. Interviews with staff of the Directorate and analysis of staff establishment revealed that the Directorate had only eight (8) technical staff against its approved establishment of twenty-six (26). The audit noted that of the eight (8) staff in post, five (5) were at management while three (3) were at operational level as shown in **Table 10**.

**Table 10: Climate Change Directorate Staff Establishment**

Designation	Approved Establishment	Staff in-post	Variance
Director	2	1	1
Deputy Director	4	4	0
Assistant Director	4	0	4
Principal Climate Change Officer	8	0	8
Climate Change Officer/Senior Climate Change Officer	8	3	6
<b>Total</b>	<b>26</b>	<b>8</b>	<b>-19</b>

*Source: Interviews with Director Adaptation*

4.20 The National Climate Change Action Plan, 2018-2022 also identified the financial requirement for the Directorate during its implementation period to be Kshs.350 million annually. However, interviews and document review revealed that the Directorate had been underfunded. Review of the budgetary allocation for Financial Years 2019/2020 to 2024/2025 revealed that the average annual allocation was Kshs.33,874,574 as shown in **Table 11**.

**Table 11: Budgetary Allocation for Climate Change Directorate 2020/21- 2023/24**

Financial Year	Approved Estimates (Kshs.)	Revised estimates Allocation (Kshs.)
2019/2020	19,408,176	33,572,689
2020/2021	15,470,328	32,258,290
2021/2022	35,111,447	33,925,797
2022/2023	35,581,447	46,262,701
2023/2024	30,492,898	26,712,713
2024/2025	36,662,023	30,515,254
<b>Average Annual Allocation</b>		<b>33,874,574</b>

Source: Recurrent Budget Estimates 2019/20- 2024/2025

4.21 Due to capacity challenges, the Directorate adopted a need-based approach to offering technical and capacity building support. Capacity building of actors was never planned for but rather implemented in an ad hoc basis whenever resources were available.

## 2. Inadequate Institutional Capacity for Climate Action

4.22 Paragraph 32 of the 2010 Cancun Agreements, Decision 1/CP.16 invites parties to strengthen and, where necessary, establish and/or designate national-level institutional arrangements. This aims to enhance work on the full range of adaptation actions, from planning to implementation. In line with this agreement, Section 5(1)(1) of the Climate Change Act, CAP 387A establishes the National Climate Change Council as the overarching coordination organ for climate action in the Country. Section 15(5)(c) of the Act also requires each State Department and National Government public entity to designate a unit with adequate staff and financial resources and appoint a senior officer as head of the unit to coordinate the mainstreaming of the climate change action plan and other climate change functions into sectoral strategies for implementation.

4.23 The audit revealed that the National Climate Change Council was yet to be operationalized. The operationalization of the Council was delayed by a court case in 2017 challenging the nomination of representatives for the civil society organizations

and the marginalised groups as members of the Council. The audit noted that the amendment to the Climate Change Act in 2023 resolved this stalemate by giving the President the powers to appoint members to the Council. However, members were yet to be appointed.

4.24 Further, out of the sampled twenty-three (23) National Government entities, only eight (8) had established Climate Change Units as shown in **Table 12**. Interviews with staff of the sampled entities revealed that the agencies were not aware of the requirement to establish a Climate Change Unit. The Climate Change Directorate had conducted capacity building for Climate Change Units but only targeting State Departments.

**Table 12: Status of Operationalization of Climate Change Units by the National Government Entities**

Sampled National Government Entities with Climate Change Unit in Place	Sampled National Government Entities with No Unit in Place
1. State Department for Agriculture	1. Kenya Agricultural and Livestock Research Organisation
2. State Department for Livestock	2. Agricultural Development Corporation
3. State Department for Water	3. Fisheries Kenya Marine and Fisheries Institute
4. State Department for Irrigation	4. National Water Harvesting and Storage Authority
5. National Irrigation Authority	5. Lake Victoria South Water Works Development Agency
6. Ewaso Ng'iro North Development Authority	6. Lake Victoria North Water Works Development Agency
7. State Department for Transport	7. North Rift Valley Water Works Development Agency
8. State Department for Gender	8. Tana Water Works Development Agency
	9. Coast Water Works Development Agency
	10. Tanathi Water Works Development Agency
	11. Lake Basin Development Authority
	12. Kerio Valley Development Authority)
	13. Coast Development Authority
	14. Kenya National Highways Authority
	15. National Environment Management Authority

*Source: Interviews with Sampled Ministries, Departments and Agencies*

4.25 All the sampled seven (7) Counties had established Climate Change Units and designated staff. However, the audit revealed that the sampled county governments only established their Climate Change Units in 2021, five (5) years after enactment of the Climate Change Act in 2016. In addition, the audit noted that none of the National Government entities with Climate Change Units had dedicated budget lines for the

Units. At the county level, Kisumu, Mombasa, Nyeri and Uasin Gishu counties had dedicated budget lines for Climate Change Units.

4.26 The observed institutional capacity gaps left government entities with no leadership to spearhead mainstreaming of the Adaptation Plan priorities, monitoring and coordination. The inadequacies in operationalization of Climate Change Units by the National Government entities was attributed to limited sensitization of actors by the Climate Change Directorate. The majority of actors without the Units appeared not be aware of the legal requirement on establishment of Climate Change Units.

### 3. Inadequate Resource Mobilization for Adaptation Actions

4.27 Among the policy statements in Section 9.2 of the National Climate Change Framework Policy, 2016 is to explore possible avenues to attract internal and external climate finance, including through foreign direct investment and other multilateral or bilateral funding.

4.28 The audit revealed that the Government had mapped out resource requirements for adaptation actions and set targets. The National Climate Change Action Plan, 2018-2022 had estimated the adaptation cost during the period as Kshs.1.06 trillion. However, the Governments climate finance targets in the Kenya Vision 2030, Third Medium Term Plan, was Kshs.8 billion to cater for adaptation and mitigation during the same period. This left a funding gap of Kshs. 1.052 trillion.

4.29 Further, apart from the donor funding that is centrally mobilised through The National Treasury, mobilisation of resources from private and non-governmental organisations was done at entity level with no coordination. Under such circumstances, climate finance tracking is not possible, leaving The National Treasury and the State Department for Environment and Climate Change with no information on total climate financing or resources mobilized and spent on adaptation action in the Country.

4.30 Inadequate mobilization of resources for adaptation actions had hindered complete implementation of the prioritised adaptation actions. The audit attributed inadequate mobilization of resources to non-operationalization of Climate Change Fund, and

delays in enactment of financing strategy and climate change financing regulations as discussed below:

#### **i. Non-operationalization of the Climate Change Fund**

- 4.31 Section 25(1) of Climate Change Act, CAP 387A, establishes the Climate Change Fund (CCF) as the financing mechanism for priority climate change actions and interventions. Further, Section 25 (9) of the Act requires the Cabinet Secretary for The National Treasury to within one year of the Act coming into force, develop a strategy and make regulations setting out procedures and powers to identify sources of climate finance.
- 4.32 As at the time of audit, in October, 2024, the Fund had not been operationalized despite having a target date of 30 December, 2020<sup>5</sup>. At the County level, all the county governments, except Nairobi County, had established County Climate Change Funds and allocated funds for climate action.
- 4.33 The non-operationalization of the Climate Change Fund has resulted in inadequate mobilization of resources for adaptation or mitigation actions. Further, there was lack of tracking and monitoring of these funds which could lead to the risk of mismanagement and corrupt practices.
- 4.34 The delay in operationalization of the Climate Change Fund was attributed to lack of clarity on whether the Fund should be established under the Climate Change Act, CAP 387A or the Public Finance Management Act, 2012<sup>6</sup>.

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<sup>5</sup> Second Implementation Status Report of December, 2021 for the FY 2019/2020 on NCCAP and interview with the Climate Finance and Green Economy Unit.

<sup>6</sup> Interview with the Climate Finance and Green Economy Unit at The National Treasury

## ii. Delays in Enactment of Climate Financing Strategy and Climate Change Financing Regulations

- 4.35 According to Section 25(9) of the Climate Change Act, CAP 387A, the Cabinet Secretary for The National Treasury shall, within one year of the Act coming into force, develop a strategy and make regulations setting out procedures and powers to identify sources of climate finance, to monitor uses by various state, non-state and private sector actors, to enhance integrity and to eliminate corrupt practices.
- 4.36 Interviews with The National Treasury, Climate Finance and Green Economy Unit revealed that the climate financing strategy was in draft form and the climate change financing regulations were yet to be developed. This is despite the Act coming into force in 2016. The audit revealed that there was concern on whether the regulations should be anchored on the Climate Change Act, CAP 387A or the Public Finance Management Act, 2012. Sections 25 (2 & 4) of the Climate Change Act states that the Climate Change Fund shall be vested in The National Treasury, administered by the National Climate Change Council, and managed by the Principal Secretary responsible for climate change affairs. There was also lack of clarity on which State Department should have the responsibility for development and implementation of these regulations.
- 4.37 In the absence of the climate change financing strategy and regulations, the National Government lacked effective mechanisms for identifying climate financing for either adaptation or mitigation actions and mobilization of resources.

## 4. Limited Stakeholder Engagement in the Implementation of the National Adaptation Plan

- 4.38 Target 17 of Sustainable Development Goal 17, requires member states to encourage and promote effective public, public-private, and civil society partnerships, building on partnerships' experience and resourcing strategies. Further, the National Climate Change Policy, 2016, Section 10.4 on collaboration and stakeholder participation outlines key policy statements which include, putting in place and

operationalizing climate change public participation strategy. It also requires public participation which enhances consultation and awareness of citizens, including facilitating equitable roles for women and men, persons with special needs and the youth. Further, it requires establishment of sustainable partnerships with various categories of climate change stakeholders, including development partners and sectoral departments.

4.39 The audit established that there was limited stakeholder engagement characterised by limited involvement of non-state actors and Vulnerable and Marginalized Groups<sup>7</sup> (VMGs) as discussed below:

#### **i. Limited Involvement of Non-State Actors in Adaptation Action**

4.40 Interviews with the sampled twenty- three (23) National Government entities and 7 County Governments revealed that there had been limited involvement of the private sector actors and civil society organisations in the implementation of the adaptation actions. Out of the twenty-three (23) sampled National Government entities and seven (7) county governments, twelve (12) National Government entities and four (4) County Governments did not involve private sector and civil society organizations in climate adaptation action. In the entities where there was some involvement, it was limited to tree planting and capacity building activities.

4.41 Private sector and civil society organizations present a significant potential for climate financing that can bridge government funding gap. The limited involvement therefore, denied the government the opportunity to tap into private climate financing resources. In addition, the government missed on the opportunity to benefit from technology and expertise from non-state actors. Further, limited involvement of non-state actors left the government with little or no information on their climate adaptation action which may lead to duplication of efforts.

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<sup>7</sup>This is a segment of population that are more susceptible to experiencing harm, discrimination or disadvantage due to various factors such as their social, economic geographical location or physical circumstances. In Kenyan context they include, women, youths, person with disabilities and marginalized communities.

4.42 Limited involvement of non-state actors was attributed to inadequate mapping and updating of actors in climate adaptation action. Interviews with staff of the Climate Change Directorate revealed that stakeholder mapping was last updated in 2017. Additionally, staff of the Climate Change Directorate and sampled actors stated that there was no formal mechanism to promote collaboration among actors involved in climate adaptation. The Directorate had developed the private-sector engagement framework, but it was yet to be finalised.

#### **i. Limited Involvement of Vulnerable and Marginalized Groups in Climate Adaptation Action**

4.43 The audit revealed that the sampled National and County Government entities did not deliberately target to involve VMGs in climate adaptation action. Instead, the entities involved them as beneficiaries, collectively with the wider community. Even though interviews with four (4) out of six (6) sampled VMGs confirmed involvement, the audit team noted that the VMGs did not understand their role in climate adaptation action but rather considered themselves as mere beneficiaries.

4.44 Consequently, the needs of the VMGs were not adequately mainstreamed in the adaptation actions which may lead to implementation of projects that do not enhance their resilience. Adequate representation of VMGs is necessary to facilitate incorporation of indigenous knowledge and expertise in adaptation actions and foster a sense of ownership of the projects being implemented.

4.45 The audit team attributed the limited involvement of the VMGs to failure by government agencies to map them for facilitation and involvement as well as lack of capacity building on their role in climate adaptation action. The audit revealed that neither the Climate Change Directorate nor the sampled entities had mapped VMGs for inclusion in climate action. In addition, only two (2) out of the sampled six (6) VMGs reported that they each had one (1) member capacity built on climate adaptation actions through the Financing Locally Led Climate Change Actions (FLLoCA).

## 5. Inadequate Coordination of Stakeholders Involved in Climate Action

4.46 Section 9.1 of the National Climate Change Framework Policy, 2016 states that a cabinet-level climate change committee should be established to coordinate the mainstreaming of climate change into national development processes and promote climate change governance. Additionally, it emphasizes setting up an appropriate institutional coordination mechanism with high-level convening power to enhance inter-sectoral and inter-governmental responses to climate change.

4.47 The audit revealed that despite climate change adaptation action involving so many actors, there was no coordination of actors. Interviews with actors both at county and national level revealed that the Climate Change Directorate did not provide a platform for active coordination of actors.

4.48 Interviews further revealed that information sharing among actors was limited and based on goodwill. The audit revealed that two climate information centres had been established; one at Kenya Meteorological Department and another in Samburu County. However, the one in Samburu was not operationalised while the one at the Kenya Meteorological Department was dormant due to staffing challenges at the Climate Change Directorate. Further, the Kenya Climate Change Knowledge Portal ([kcckp.go.ke](http://kcckp.go.ke)) established in 2017 to facilitate information dissemination was last operational in May 2024.

4.49 Consequently, there was no synergy in implementation of climate adaptation action as each actor implemented in isolation. Inadequate coordination also led to duplication and fragmentation of efforts. The audit attributed limited coordination to lack of operationalization of coordination structures.

### i. Lack of Operationalization of Coordination Structures

4.50 While the National Climate Change Council was to provide overarching coordination with its membership drawn from key Government ministries, county governments, private sector, civil society organisations, Vulnerable and Marginalised Groups and the academia, it was yet to be operationalised. Subsequently, this led to lack of

establishment of the inter-agency committees both at National and County level. As per Section 7(9) of the Climate Change Act, CAP 387A, the Council has the responsibility of establishing committees for carrying out its functions.

4.51 Further, the Management at Climate Change Directorate reported that operational level coordination was to be achieved through the Climate Change Units, which as earlier discussed, had not been adequately established.

## **ii. Lack of Coordination Strategies for Horizontal and Vertical Coordination**

4.52 Section 9(8)(d)(ii) of the Climate Change Act, CAP 387A requires the Climate Change Directorate in collaboration with other agencies at the National and County Government levels to develop strategies and co-ordinate actions for building resilience to climate change and enhancing adaptive capacity. However, interviews with the sampled actors revealed that the Country lacked a coordination framework to guide coordination among actors at National level as well as between County and National Government entities. The audit attributed the lack of coordination strategies to delays in operationalisation of coordination framework envisaged in the Climate Change Act, CAP 387A. In the absence of the National Climate Change Council and Climate Change Units in most of the National Government entities, the Directorate is left with no focal points to engage and develop the relevant strategies.

## **6. Limited Monitoring of Implementation of Climate Change Adaptation Actions**

4.53 Article 7(par.9) (d) of the Paris Agreement requires each Party to, as appropriate, engage in adaptation planning processes and the implementation of actions, including among others monitoring and evaluation, and learning from adaptation plans, policies, programmes and actions.

4.54 Further, Section 13(7) of the Climate Change Act, CAP 387A requires the Climate Change Directorate to undertake a biennial review of the implementation of the National Climate Change Action Plan and report to the Council. Section 15(5)(f) of the Act requires each State Department and National Government entity to report

annually to the Council on the status and progress of performance and implementation of all assigned climate change duties and functions. In addition, Section 19(5) of the Act requires each county government to report to the County Assembly on progress of implementation of climate actions and copy the report to the Climate Change Directorate.

- 4.55 Despite the National Climate Change Action Plan, 2018-2022 setting clear timelines, targets and indicators to facilitate monitoring of adaptation actions, the audit revealed that progress review of the Action Plan was last done in the Financial Year 2019/2020. In addition, there had not been any progress review of National Adaptation Plan except for the Agriculture, Livestock and Fisheries Sector, which was done in 2022. The audit also noted that final evaluation of NCCAP, 2018-2022 was not conducted to inform preparation of NCCAP, 2023-2027.
- 4.56 The audit also revealed that none of the 23 sampled National Government entities had prepared annual monitoring and progress reports on implementation of climate change actions as at the time of the audit, in October 2024.
- 4.57 Though the Climate Change Directorate had developed a Measurement, Reporting and Verification (MRV+) system that was to be used as a monitoring and evaluation tool for adaptation and mitigation action, this System was not operational as at the time of audit, in October 2024. The System would have ensured real time progress reporting by both National and County Government actors.
- 4.58 Climate Change Units had the responsibility of monitoring and reporting on implemented climate change activities. However, the audit revealed that fifteen (15) out of the twenty-three (23) sampled National Government entities did not have operational units. This therefore, led to lack of monitoring of the implemented activities. Further, those National and County Government agencies that had operational Units, faced a similar challenge of lack of monitoring due to inadequate capacity building of the Units by the Directorate. There was a gap in technical skills in interpreting parameters to monitor the implemented projects.

4.59 Limited monitoring left the State Department for Environment and climate Change and the Government at large with no information on the current status on climate adaptation action in the Country. It also leaves the State Department with no basis of initiating appropriate corrective actions to facilitate successful implementation of the Adaptation Plan.

#### **Auditee's Response to Audit Findings**

4.60 At the conclusion of the audit, an exit meeting was held and subsequently a management letter was sent to the management of the State Department, requesting for their comments on the audit findings. The State Department's response to the findings and conclusions of the audit are presented in **Appendix 3**.

## CHAPTER 5: CONCLUSION

- 5.1 The audit established that there has been slow progress in the implementation of the National Adaptation Plan, 2015-2030. The implementation has been affected by a number of challenges as outlined below.
- 5.2 The State Department for Environment and Climate Change has not made sufficient efforts to ensure that the National Adaptation Plan is mainstreamed into key policies and planning documents in the Country. Due to limited capacity building, nearly half of the short to medium-term priority actions in the Plan were not mainstreamed in key national policies and planning documents such as the Kenya Vision 2030, Third Medium-Term Plan, Medium Term Expenditure Frameworks covering the period 2018-2019 to 2023-2024, and the National Climate Change Action Plan, 2018-2022. This posed a risk of exclusion of adaptation priority actions during annual planning and budgeting processes, leading to lack of implementation.
- 5.3 There is limited institutional capacity for climate adaptation in the Country. The Climate Change Directorate established as the lead agency for operational coordination of climate change in the Country, including capacity building of actors and monitoring, faces significant staffing and budgetary constraints. Further, majority of National Government entities have not established Climate Change Units, despite their key role in operational coordination of climate action at the entity level. Those that have the Units in place have also not adequately staffed or funded them.
- 5.4 Mobilization of financial resources for climate adaptation action in the Country is inadequate. The Climate Change Fund which was meant to consolidate climate finance into one basket is yet to be operationalized. Resource mobilization from private and non-governmental organisations is done at the entity level with no coordination from The National Treasury. Under such circumstances, climate finance tracking is not possible, leaving The National Treasury and the State Department for Environment and Climate Change with no information on total climate finance resources mobilized for adaptation action in the Country.

- 5.5 There is minimal involvement of civil society organisations, the private sector, and the Vulnerable and Marginalized Groups in climate adaptation action. Despite the opportunity that the private sector and civil society organizations present, in bridging the climate finance gap and technology transfer, the State Department has not provided a framework to guide their involvement in climate adaptation action. In addition, government entities have not made deliberate efforts to identify and involve the Vulnerable and Marginalized Groups in climate adaptation action. Instead, they treat them as part of the wider community, which poses a risk of this special group being left behind in climate action.
- 5.6 There is limited coordination of actors as the coordination structure is yet to be fully operationalized. The National Climate Change Council, which is the overarching institution for climate action coordination in the Country, is yet to be operationalized, while operational coordination is hampered by the institutional challenges at the Climate Change Directorate and inadequacies in the operationalization of the Climate Change Units. Consequently, the actors work in isolation, which leads to lack of synergy and risk of fragmentation and duplication of efforts.
- 5.7 There is an apparent lack of monitoring of progress in the implementation of the National Adaptation Plan, mainly caused by the inadequacies in operationalization of Climate Change Units and capacity challenges at the Climate Change Directorate. The Directorate relies on entities to report their progress, while the entities do not have Climate Change Units to spearhead monitoring and reporting.

## CHAPTER 6: RECOMMENDATIONS

- 6.1 In view of the findings and conclusions of the audit, the following recommendations are proposed for implementation by the State Department for Environment and Climate Change and key stakeholders, to ensure effective implementation of the National Adaptation Plan: -

### Mainstreaming of Climate Adaptation Action

- 6.2 To ensure adequate mainstreaming of the prioritized adaptation actions in policies and planning processes, the State Department for Environment and Climate Change should address the capacity challenges at the Climate Change Directorate to enhance its capacity to provide technical assistance to national and county-level actors. This will also enhance monitoring of the implementation of the National Adaptation Plan.
- 6.3 The State Department for Environment and Climate Change should develop a climate change mainstreaming sensitization strategy for the Country, fully integrate it into its annual work plans, and ensure implementation.

### Institutional Capacity for Climate Action

- 6.4 To enhance institutional capacity for climate action in the Country, the State Department for Environment and Climate Change should liaise with the Executive Office of the President to address the challenges affecting the operationalization of the National Climate Change Council. This will also enhance coordination and monitoring of climate adaptation action in the Country.
- 6.5 The State Department should sensitize actors on the importance of Climate Change Units and follow through to provide the necessary technical support.

### Climate Finance Mobilization

- 6.6 To ensure adequacy of resources for climate adaptation action, the State Department for Environment and Climate Change should work closely with The National Treasury to address the challenges affecting operationalization of the Climate Change Fund and climate finance management in general.

### Stakeholders Involvement in Climate Adaptation Action

- 6.7 To ensure adequate non-state actors' involvement in climate adaptation action, the State Department for Environment and Climate Change should put emphasis on stakeholder mapping and work closely with the Sector Working Groups to map and regularly update the database of actors in each sector. The State Department should also develop and implement a framework for stakeholder engagement in climate action.
- 6.8 To ensure adequate inclusion of the Vulnerable and Marginalised Groups in climate adaptation action, the State Department for Environment and Climate Change should work closely with the State Department for Gender and Affirmative Action to undertake a mapping of Vulnerable and Marginalized Groups and develop mechanisms for their inclusion in climate adaptation action. The State Department, through Climate Change Directorate, should also build the capacity of the Vulnerable and Marginalized Groups to enhance their active participation in climate action.

### Coordination and Monitoring of Climate Adaptation Action

- 6.9 To enhance horizontal and vertical coordination, the State Department should develop and implement a coordination framework to guide horizontal and vertical coordination of stakeholders.

## APPENDICES

### Appendix 1: Sectoral Adaptation Actions in the National Adaptation Plan

Sector	Prioritised Actions in NAP	Estimated Cost (USD)
1 Infrastructure	<ul style="list-style-type: none"> <li>- Risk and vulnerability assessment of existing and upcoming infrastructure</li> <li>- Capacity building on climate-proofing of infrastructure</li> <li>- Climate proofing of infrastructure</li> <li>- Re-assess infrastructure vulnerability and upgrade infrastructure to withstand climate impacts with the latest technology</li> </ul>	20,329,274,425
2 Water and Sanitation	<ul style="list-style-type: none"> <li>- Capacity building of responsible institutions on climate adaptation</li> <li>- Awareness creation</li> <li>- Promote the use of efficient irrigation systems</li> <li>- Collaboration of trans boundary water resource management</li> <li>- Strengthen water resource monitoring and assessment for early warning and planning</li> <li>- Water efficiency technologies</li> <li>- Implement the National Water Plan</li> </ul>	5,075,489,183
3 Energy	<ul style="list-style-type: none"> <li>- Risk and vulnerability assessment of energy sector</li> <li>- Increase renewable energy systems</li> <li>- Promote energy efficiency programmes</li> <li>- Rehabilitation of water catchment areas</li> </ul>	3,508,888,462
4 Population, urbanization and housing	<ul style="list-style-type: none"> <li>- Climate risk and vulnerability assessment of the sector</li> <li>- Awareness creation on climate change impacts on population and housing</li> <li>- Enforcement of building codes by national and county governments</li> <li>- Integrate adaptation into relevant building and urban planning policies and regulations</li> <li>- Enhance the adaptive capacity of the urban poor by increasing the number of affordable housing and related infrastructure</li> </ul>	2,971,388,481
5 Tourism	<ul style="list-style-type: none"> <li>- Climate risk and vulnerability assessment</li> <li>- Build capacity and raise awareness on impacts of climate change</li> <li>- Develop climate resilient action plans for the sector</li> <li>- Diversification of climate resilient tourism products</li> <li>- Design pilot project that enhances resilience in the tourism sector</li> <li>- Upscale successful pilot projects</li> </ul>	2,306,676,439
6 Environment	<ul style="list-style-type: none"> <li>- Public awareness and outreach</li> <li>- Operationalise climate change institutions</li> <li>- Mainstream Climate Change in EIA regulations</li> <li>- Enhance capacity to enforce and monitor compliance of adaptation actions</li> <li>- Strengthen early warning and climate information services</li> <li>- Enhance participatory community level planning</li> <li>- Climate risk and vulnerability assessment of infrastructure</li> <li>- Finalise and implement the wildlife adaptation strategy</li> <li>- Develop a forestry adaptation strategy</li> <li>- Strengthen tree-planting and conservation initiatives</li> <li>- Strengthen capacity of coordination committees</li> <li>- Improve and expand existing climate change modelling work</li> <li>- Climate resilient tree species and cultivars</li> <li>- Integrate ecosystem and community-based approaches in sector strategies</li> <li>- Rehabilitation of water catchment areas</li> </ul>	636,149,705

Sector	Prioritised Actions in NAP	Estimated Cost (USD)
7 Agriculture	<ul style="list-style-type: none"> <li>- Promote indigenous knowledge on crops</li> <li>- Increase awareness on climate change impacts on the agriculture value chain</li> <li>- Conduct climate risk and vulnerability assessments of the agriculture value chain</li> <li>- Coordinate and mainstream climate change adaptation into agricultural extension</li> <li>- Promote new food habits- Promote uptake of climate information in agriculture sector</li> <li>- Develop and up-scale specific adaptation actions</li> <li>- Support adaptation mechanisms of private sector in the value chain</li> <li>- Promote and implement climate smart agriculture practices in Kenya</li> <li>- Develop and apply Performance Benefit Measurement methodologies for adaptation and development</li> </ul>	375,116,887
8 Livestock development	<ul style="list-style-type: none"> <li>- Increase awareness on climate change impacts on the livestock sector</li> <li>- Strengthen land use management systems</li> <li>- Conduct capacity building in indigenous knowledge, livestock insurance schemes, early warning systems, early action, livestock management and breeding</li> <li>- Develop new feeds</li> <li>- Livelihood diversification and market access</li> <li>- Establish price stabilization schemes and strategic livestock-based food reserves</li> <li>- Restore degraded grazing lands</li> <li>- Enhance selection, breeding and management of animals to adapt to climate change</li> <li>- Promote climate smart agriculture.</li> </ul>	299,759,329
9 Fisheries	<ul style="list-style-type: none"> <li>- Undertake risk and vulnerability assessment of the fisheries value chain</li> <li>- Enhance capacity of the Ministry of Agriculture, Livestock and Fisheries and the Kenya Marine Fisheries Institute</li> <li>- Sustainable aquaculture activities</li> <li>- Climate resilient fisheries</li> <li>- Strengthen monitoring capacity and capability to prevent overfishing and unauthorized exploitation</li> </ul>	136,861,840
10 Gender, Vulnerable Groups and Youths	<ul style="list-style-type: none"> <li>- Enhance access to the youth and women enterprise funds</li> <li>- Strengthen and expand social protection and insurance mechanisms against main climate hazards</li> <li>- Establish affordable and accessible credit lines for the urban and rural poor, youth and other vulnerable groups</li> <li>- Create awareness for climate opportunities that women and youth can access</li> <li>- Promote livelihood diversification for vulnerable groups in order to reduce rural-urban migration</li> <li>- Promote and support climate resilient sustainable livelihoods</li> </ul>	274,646,553
11 Devolution	<ul style="list-style-type: none"> <li>- Climate risk and vulnerability assessments</li> <li>- Community awareness on Climate change</li> <li>- Capacity building of county government</li> <li>- Develop and implement county adaptation plans</li> <li>- County Climate financing mechanism</li> <li>- County Climate financing tracking system</li> <li>- Upscale successful county adaptation actions</li> </ul>	108,608,452
12 Health	<ul style="list-style-type: none"> <li>- Climate risk and vulnerability assessment on human health</li> <li>- Public awareness and social mobilisation</li> <li>- Design appropriate climate change intervention strategies</li> <li>- Surveillance and monitoring of climate change related disease</li> <li>- Upscale results of pilot projects in climate change adaptation in the health sector</li> </ul>	40,101,582

Sector	Prioritised Actions in NAP	Estimated Cost (USD)
13 Science, Technology and Innovations	<ul style="list-style-type: none"> <li>- Promote climate technology prototypes</li> <li>- Protection of climate technology and innovations</li> <li>- Promote development of locally available adaptation technologies</li> <li>- Promote and facilitate transfer of appropriate technologies</li> <li>- Strengthen science policy and practice.</li> </ul>	22,278,657
14 Education and Training	<ul style="list-style-type: none"> <li>- Inclusion of climate change in school curricula</li> <li>- Mainstreaming climate change into education policy</li> <li>- Public awareness creation on climate adaptation</li> <li>- Operationalise the climate change resource centre</li> </ul>	18,316,573.84
15 Public Sector Reforms	<ul style="list-style-type: none"> <li>- Integration of Climate Change adaptation in KSG curriculum</li> <li>- Climate change adaptation manual for public sector enforcement and compliance</li> <li>- Integration of climate adaptation and resilience in performance contracting</li> </ul>	15,038,093
16 Human Resource Development, Labour and Employment	<ul style="list-style-type: none"> <li>- Capacity building, financing, awareness raising</li> <li>- Risk and vulnerability assessment of the informal sector</li> <li>- Conduct capacity building on 'green jobs' and enterprises</li> <li>- Enhance access to the Kenya Climate Fund for climate proofing investments</li> <li>- Upscale climate resilient enterprises</li> </ul>	13,924,159
17 Land Reforms	<ul style="list-style-type: none"> <li>- Capacity building of land managers and planners</li> <li>- Mainstreaming of climate change into spatial planning</li> <li>- Update land-use plans with climate scenarios</li> </ul>	1,392,416
18 Private sector/ trade; manufacturing; business process outsourcing, financial services	<ul style="list-style-type: none"> <li>- Capacity building of private sector</li> <li>- Demonstrate an operational business case for private sector investment in adaptation</li> <li>- Develop fiscal incentives for private sector to promote investment on resilience</li> <li>- Implement long term private sector investment in adaptation and resilience building measures</li> </ul>	116,963
19 Oil and mineral resources	<ul style="list-style-type: none"> <li>- Capacity building of the Mining, Health Safety and Environment division on climate change adaptation</li> <li>- Assessment of impacts of mining, oil and gas exploration to ecosystems and communities with respect to climate change variability</li> <li>- Develop the capacity of mining communities to integrate climate change in the community development agreements with private companies</li> <li>- Build the capacity of the actors in the oil and gas sector in climate change adaptation</li> <li>- Integrate climate change in the mining, policy and regulatory framework</li> <li>- Maintain climate resilient oil and mineral resource exploitation</li> </ul>	2,506,349
20 Ending Drought Emergencies	<ul style="list-style-type: none"> <li>- Eliminate the conditions that perpetuate vulnerability</li> <li>- Enhance the productive potential of the region</li> <li>- Strengthen the institutional capacity for effective risk management</li> </ul>	2,118,277,952
<b>Total</b>		<b>38,254,812,501</b>

## Appendix 2 :Level of Mainstreaming of Short and Medium-Term Adaptation Priority Actions in Government Planning Documents

Sector	Short to medium-term priority action	Priority mainstreamed in the Action Plan?	Priority Action Mainstreamed in Vision 2030 MTP III?	Action Plan priority mainstreamed in the Medium-Term Expenditure Frameworks?
Devolution	• Conduct participatory county level climate risk and vulnerability assessments.	Yes	No	No
	• Increase awareness of climate change impacts to communities in counties.	Yes	Yes	No
	• Build the capacity of county governments on climate change adaptation.	Yes	Yes	No
	• Develop county climate financing mechanisms for adaptation.	Yes	Yes	Yes
	• Develop appropriate climate adaptation financing tracking systems.	Yes	No	Yes
	• Develop county adaptation plans.	No	No	No
Infrastructure (Transport)	• Risk and vulnerability assessment of existing and upcoming infrastructure	Yes	No	No
	• An assessment of whether existing and planned infrastructural assets are compatible with a low carbon climate resilient economy;	No	No	No
	• Conduct capacity building on climate-proofing of infrastructure	No	No	No
	• Climate proof buildings, roads, railway, marine, aviation and ICT infrastructure through use of appropriate designs and building materials	Yes	Yes	Yes
Water and Sanitation	• Mainstream disaster risk reduction measures in the water sector planning and service delivery, particularly in vulnerable, high-risk regions.	No	No	No
	• Enhance collaboration of trans boundary water resource management.	Yes	Yes	No
	• Strengthen water resource monitoring and assessment for early warning and planning.	Yes	Yes	Yes
	• Promote technologies that	No	No	No

Sector	Short to medium-term priority action	Priority mainstreamed in the Action Plan?	Priority Action Mainstreamed in Vision 2030 MTP III?	Action Plan priority mainstreamed in the Medium-Term Expenditure Frameworks?
	enhance water resource efficiency.			
	<ul style="list-style-type: none"> <li>Enhance capacity of institutions and bodies responsible for water and sanitation on climate change impacts and the water sector.</li> </ul>	No	No	Yes
	<ul style="list-style-type: none"> <li>Promote the use of efficient irrigation systems.</li> </ul>	Yes	No	Yes
	Promote awareness on climate change impacts and the water sector including promoting public awareness on water conservation (recycling, waste water management) and efficient water use.	Yes	Yes	No
Environment	<ul style="list-style-type: none"> <li>Improve public outreach on environmental issues.</li> </ul>	No	No	Yes
	<ul style="list-style-type: none"> <li>Mainstream Climate Change in EIA regulations</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Strengthen early warning and climate information services</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Operationalise climate change institutions</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Enhance capacity to enforce and monitor compliance of adaptation actions</li> </ul>	Yes	No	Yes
	<ul style="list-style-type: none"> <li>Enhance participatory community level planning</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Undertake climate vulnerability and risk assessments on ecosystems and provide guidance on relevant adaptation actions.</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Finalise and implement the wildlife adaptation strategy</li> </ul>	Yes	No	No
	<ul style="list-style-type: none"> <li>Develop a forestry adaptation strategy.</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Strengthen tree-planting and conservation initiatives</li> </ul>	Yes	No	Yes
<ul style="list-style-type: none"> <li>Strengthen capacity of coordination committees</li> </ul>	No	No	No	

Sector	Short to medium-term priority action	Priority mainstreamed in the Action Plan?	Priority Action Mainstreamed in Vision 2030 MTP III?	Action Plan priority mainstreamed in the Medium-Term Expenditure Frameworks?
	Improve and expand existing climate change modelling work	No	No	No
Agriculture/Livestock/Fisheries	• Promote indigenous knowledge on crops	No	No	No
	• Increase awareness on climate change impacts on the agriculture and livestock value chain	No	Yes	Yes
	• Conduct climate risk and vulnerability assessments of the agriculture value chain	Yes	No	No
	• Coordinate and mainstream climate change adaptation into agricultural extension	Yes	No	No
	• Promote new food habits	No	No	No
	• Promote uptake of climate information in agriculture sector	Yes	Yes	No
	• Develop and up-scale specific adaptation actions	Yes	Yes	Yes
	Support adaptation of private sector agricultural value chain actors through capacity building efforts	No	No	No
	Develop and apply Performance Benefit Measurement methodologies for adaptation and development for the sector	Yes	No	No
	• Strengthen land use management systems	Yes	No	Yes
	• Conduct capacity building in indigenous knowledge, livestock insurance schemes, early warning systems, early action, livestock management and breeding	Yes	Yes	Yes
	• Develop new feeds	No	Yes	Yes
	• Livelihood diversification and market access	Yes	No	Yes
	• Establish price stabilization schemes and strategic livestock-based food reserves	No	No	Yes
Restore degraded grazing	Yes	Yes	Yes	

Sector	Short to medium-term priority action	Priority mainstreamed in the Action Plan?	Priority Action Mainstreamed in Vision 2030 MTP III?	Action Plan priority mainstreamed in the Medium-Term Expenditure Frameworks?
	lands			
	<ul style="list-style-type: none"> <li>Enhance capacity of the Ministry of Agriculture, Livestock and Fisheries and the Kenya Marine Fisheries Institute on the impacts of climate change on fisheries, fishing communities and the private sector</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Sustainable aquaculture activities</li> </ul>	Yes	No	Yes
	<ul style="list-style-type: none"> <li>Climate resilient fisheries</li> </ul>	No	No	Yes
Gender, Vulnerable Groups and Youth	<ul style="list-style-type: none"> <li>Strengthen and expand social protection and insurance mechanisms against main climate hazards</li> </ul>	Yes	Yes	Yes
	<ul style="list-style-type: none"> <li>Establish affordable and accessible credit lines for the urban and rural poor, youth and other vulnerable groups</li> </ul>	No	Yes	Yes
	Enhance access to the youth and women enterprise funds	Yes	Yes	Yes
	<ul style="list-style-type: none"> <li>Promote livelihood diversification for vulnerable groups in order to reduce rural-urban migration</li> </ul>	No	No	No
	<ul style="list-style-type: none"> <li>Create awareness for climate opportunities for women and youth</li> </ul>	Yes	Yes	No

Source: OAG Review of NAP, Vision 2030 MTP III, NCCAP 2018-2022, MTEF 2018/19-2020/21 and MTEF 2022/23-2024/25

### Appendix 3: Auditees Responses to the Audit Report

Ref (Par. no)	Audit Observation	Management response	OAG's Consideration of Management Comments
1.3	Implementation of the Plan is undertaken by various Ministries, Departments and Agencies (MDAs) responsible for the sectors	- include counties as among the implementers of the Plan	Sentence amended to include county governments
3.4	Kenya is party to the United Nations Framework Convention on Climate Change (UNFCCC), 1992, its Kyoto Protocol, 1992 and the Paris Agreement, 2015	The reference years for Kyoto is 1997 and not 1992 and Kyoto targeted emissions reduction and not adaptation	Amended from 1992 to 1997 Suggested editorial adopted but retained the Kyoto Protocol since strengthening national adaptation efforts (Art 10 (b))v is among the agreements in the Protocol.
3.11	The budget line title	The budget line is called Implementation of the National Climate Change Action Plan (NCCAP). Note the word "National" is missing	The title of the budget line amended accordingly
4.2 and 4.3	No implementation progress of the National Adaptation Plan (NAP)	The NAP being a long-term planning document has been implemented using NCCAP. We have undertaken implementation status report for 19/20. This does not have activities directly from the NAP but instead have further refined lower-level actions eventually leading to the achievement of the broader high-level actions in the NAP	The paragraphs reflect evaluation of progress in the implementation of NAP as a whole, which is a good practice requirement even if implementation is being done using NCCAP. Notably the audit has appreciated the progress review done on Agriculture, Livestock and Fisheries Sectors. Therefore, the paragraphs remain as is.
4.5	Similarly, capacity building had been identified as a short to medium term action in all sampled sectors except Gender; however, the action was reported to have been implemented only in Devolution, Agriculture, Livestock and	The Climate Change Directorate (CCD) has continuously capacity built Climate Change Unit (CCUs) 45 counties have county climate change action plans-most actually capture adaptation more than	The observation is on sectors implementing capacity building on climate change as an activity not just the limited capacity building of CCUs. Therefore, the paragraph remains as drafted.

Ref (Par. no)	Audit Observation	Management response	OAG's Consideration of Management Comments
	Fisheries Sectors. Devolution last column- county actions plans not implemented	mitigation actions	
4.9-4.10	Limited Mainstreaming of the Prioritized Adaptation Actions in Policies and Planning Documents  The National Climate Change Action Plan (2018- 2022) had the highest level of mainstreaming with twenty-seven (27) out of the fifty-two (52) short to medium term priority actions mainstreamed while the Kenya Vision 2030 MTP III had the lowest level with sixteen (16) actions mainstreamed as outlined in Figure 3.	NCCAP does not pick word for word from NAP. It also implements Nationally Determined Contribution (NDC), Green Economy Strategy and Implementation Plan (GESIP), Youth Strategy, Long Term Low Emission Development Strategy (LTLEDS)	The Office appreciates the efforts made to mainstream NAP in NCCAP. However, implementation is only possible if the same actions are mainstreamed in the MTP and MTEFs which form the foundation for annual planning and budgeting. The observation remains as reported.
4.17	However, the audit revealed that during the period under review, the Directorate conducted only two (2) capacity building workshops	CCD have conducted several capacity building meetings. However, maybe officers questioned might not be aware	Evidence provided reflects only two capacity building workshops, in 2018/2019 and 2023/2024 financial years. No additional evidence has been provided to support the response. The observation remains as reported
4.19	The audit noted that only three (3) out of eight (8) staff in post were at operational level.	Though this statement is factual, however it is not clear on the meaning of only having three (3) out of eight (8) staff in post were at operational level. Kindly clarify	The sentence has been rewritten for clarity.
4.24	The audit states; Further, out of the sampled twenty-three (23) National Government entities, only eight (8) had established	The State Departments in their establishment of CCUs were guided to include SAGAs hence, SAGAs were incorporated as members of	Suggested editorial declined. This is a criterion picked from the Climate Change Act that required each State Department and national government public entity to establish a CCU.

Ref (Par. no)	Audit Observation	Management response	OAG's Consideration of Management Comments
	Climate Change Units	CCUs to ensure coordination within State Department.	Considering that some State Departments have many SAGAs, establishing the units at the State Department's level might not be effective
4.55,4.5 6,5.7	The audit suggests limited monitoring and that NCCAP 2023-2027 was developed without evaluation of the previous 2018-2022 leading to a gap in monitoring implementation	The statement that NCCAP 2023-2027 lacked evaluation of its predecessor is not correctly captured. The preparation process for NCCAP 2023-2027 explicitly included reviewing the progress implementation reports of the 2018-2022 NCCAP to inform the current plan. The government tracked progress through the preparation of two annual NCCAP implementation progress reports (2018/2019 to 2019/2020) and a 2021 assessment of progress reports of implementation of the NAP in agriculture sector. Further, the CCD is mandated to undertake a biennial review of the implementation of the NCCAP [77(7),139]. The NCCAP 2023-2027 documents this process, noting it was informed by achievement review of the NCCAP 2018-2022	The Climate Change Act clearly states that progress review should be done every two years, however the Directorate last did this in 2019/2020. While the Directorate states that it did progress review for NCCAP 2018-2022 before developing NCCAP 2023-2027, no evidence has been provided to back this.

Ref (Par. no)	Audit Observation	Management response	OAG's Consideration of Management Comments
5.5	The audit states that there is minimal involvement of civil society organisations, the private sector, and the vulnerable and marginalized groups in climate adaptation action	Notwithstanding the fact there is no operational framework for engagement between civil society, marginalised groups and private sector, the Directorate has been proactively engaging civil society, marginalised groups and private sector in all its actions.	The Office appreciates that the Directorate has made efforts to engage the private sector, and the vulnerable and marginalized groups in climate adaptation action. This has been captured as such by the audit observation and therefore, the paragraph remains as is.



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