REPUBLIC OF KENYA

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF SAMBURU COUNTY ASSEMBLY

FOR THE PERIOD 1 JULY 2013 TO 31 MARCH 2014

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REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE COUNTY ASSEMBLY OF SAMBURU FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

EXECUTIVE SUMMARY

INTRODUCTION

The financial transactions of the County Assembly of Samburu for the financial year 2013/2014 are subject to audit by the Auditor-General in accordance with Article 229 (5) of the Constitution of Kenya and the Public Audit Act, 2003.

AUDIT OBJECTIVE

The objective of the audit was to ascertain whether the systems formulated and applied by the County Assembly were reliable for the management of the County Assembly's finances in the delivery of services to the local residents.

TERMS OF REFERENCE

The terms of reference set for the audit included verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls
- Annual operational / Activity plans
- Procurement of goods, works and services
- Allowances including travelling and accommodation expenses for local and foreign trips
- Human Resource record
- Non-Current Assets
- Debtors

KEY AUDIT FINDINGS

1.0 PROCUREMENT

1.1 Lack of Procurement Planning

In the period under review, the County Assembly of Samburu procured various goods and services totaling Kshs.22,273,450. These included furniture, foodstuff and civil works. However, the Assembly did not prepare an annual procurement plan for 2013/2014 as required by Section 26 (3) of Public Procurement and Disposal Act, 2005 which states that all procurement shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an Annual Procurement Plan.

Without a procurement plan, the Assembly could not justify its expenditure within the budget.

1.2 Procurement Committees

The County Assembly did not establish both a Procurement Committee and an Inspection and Acceptance Committee as required by section 13(1) and section 17(1) respectively of the Public Procurement and Disposal Regulations, 2006. Under the circumstances, it was not possible to confirm whether the Assembly received value for money for the goods and services procured.

1.3 Procurement from Firms Not Pre-qualified

During the financial period under audit, the County Assembly of Samburu procured foodstuff, furniture and civil works at a total cost of Kshs.22,273,450 from firms which were not pre-qualified as required by clause 25(3) of the Public Procurement and Disposal Regulations, 2006 which states that the procuring entity shall invite tenders from only the persons who have been pre-qualified. Further, the foodstuff which was supplied at Kshs.1,455,300 was not taken on charge in stores records while the furniture which was supplied at Kshs.4,411,600, was not recorded in the Assets Register and was not available for audit verification. Since there was no documentary evidence that the goods were actually delivered and could not be verified, there is a possibility that the County Assembly might have incurred a loss of the total purchase cost.

1.4 Single Sourcing of Hansard Equipment

The County Assembly of Samburu placed an advertisement in the media inviting bidders for the supply, delivery and installation of Hansard audio, visual equipment and systems. However, none of the respondents was successful and the County Assembly then liaised with the County Assembly of Embu for advice on a firm that could do the job.

The Tender Committee of the County Assembly of Samburu then invited one of the pre-qualified suppliers in Embu County to supply and install the equipment at a cost of Kshs.8,5231,000. Audit verifications confirmed the supply and installation but there was no evidence that the firm was competitively selected from the list of suppliers from Embu County. Under the circumstances, it could not be confirm if the procurement was economical.

2.0 Outstanding Temporary Imprests

As at 30 June 2014, a total of Kshs.6,688,860.00 was held as temporary imprest by various officers of the County Assembly. The imprests had been held beyond the period of 48 hours within which they were supposed to be accounted for after completion of transaction. It was not explained why the amounts had not been surrendered and why the recovery had not been made from the concerned officers as required by Section

10.9 of the Government Financial Regulations and Procedures which states in part that imprests owing by defaulting officers shall be claimed from them. The County Assembly is likely to suffer financial loss if the imprests are not surrendered.

3.0 Foreign Travel

During the financial year under audit, the County Assembly of Samburu spent a total of Kshs.26,123,680 on foreign trips, a review of which revealed the following issues:

3.1 Trip to United States of America

The County Assembly organized a trip to the United States of America to attend a seminar on health matters in June, 2014. An amount of Kshs.4,086,427 was spent on the trip which had a delegation of 8 persons. It was however noted that there were no letters of invitation from the host country attached to the payment vouchers indicating the purposes of the visits or the type of workshops/seminars that were attended and how the same was beneficial to the County of Samburu. There was no report made on the trip either. Therefore, the effectiveness of the expenditure could not be confirmed.

3.2 Trip to Malaysia/Singapore

The County Assembly organized a trip to Malaysia/Singapore to attend a seminar on health matters in June, 2014. An amount of Kshs.5,726,472 was spent for the trip which had a delegation of 12 persons. Out of this amount, Kshs.3,410,840 was used in purchasing air tickets and travel visas. It was noted that there were no documents of invitation from the host country attached to the payment vouchers indicating the purposes of the visits or the type of workshops / seminars to be held and how the same could be beneficial to the County Assembly of Samburu. Similarly, the propriety and effectiveness of the expenditure could not be confirmed.

3.3 Trip to Israel

The County Assembly organized a trip to Israel in June, 2014 for a study on agricultural matters. An amount of Kshs.16,310,789 was spent for the trip which had a delegation of seventeen (17) persons. It is not clear what criteria was used to determine the size of the delegation. Out of this amount, Kshs.8,479,323 was utilized on transport and visa costs. Further, out of the transport and visa costs, an amount of Kshs.1,054,440 was in respect of four members of the County Executive.

Similarly, it is not clear what benefits were derived from the trip since no reports have been availed for audit review.

3.4 Re-allocation of Funds for Foreign Travel

Further observation revealed that the Assembly paid M/S Cactus Travel Kshs.3,410,840 and M/S Gotell Tours Kshs.2,649,150 for the purchase of air tickets for the members of County Assembly who were to travel to USA and Israel, both totalling Kshs.6,059,990.

The amount paid to M/S Cactus Travel was charged to item 3110302 – Refurbishment of Non Residential Buildings while that paid to Gotell Tours was charged to item 2210711 – Tuition fees allowance. There was no evidence that the reallocation had been lawfully sanctions as required by Section 15.18.2 of the Government Financial Regulations and Procedures.

3.5 Single Sourcing of Travel Agency Services

In addition, out of Kshs.26,123,688 spent on foreign travel to United States of America, Malaysia/Singapore and Israel, Kshs.9,996,072 was for air tickets, travel visas and taxi expenses that were facilitated by three (3) travel agency companies. However, the three tour companies were not pre-qualified to render the services as required by section 25(3) of the Public Procurement and Disposal Regulations, 2006 which provides that the procuring entity invites tenders from only the persons who have been pre-qualified. Further, there was no evidence that they were competitively sourced. The details of the expenditure is as shown below:

Date	P.V. No.	Destination	Amount (Kshs)
24.06.14	5981	U.S.A	3,470,733
20.05.14	4667	U.S.A	259,600
09.06.14	5445	Malaysia / Singapore	3,410,480
29.04.14	4021	Israel	1,305,000
30.04.14	4099	Israel	1,054,440
24.06.14	6003	U.S.A	495,819
TOTAL			**9,996,072**

The value for money spent may not be realized without competitive bidding.

4.0 Doubtful Mileage Claim

The County Assembly paid Kshs.2,733,580 to the Principal Accounts and Finance Officer, being the May 2014 mileage allowance claims for the MCAs whose area of representation is beyond 90Kms. The claims were based on a circular, reference No. SRC/TS/CGOVT/3/16 of 15.11.2013 from the Salaries and Remuneration Commission.

The amount was a direct credit from G-Pay through IFMIS system account No. 394292. However, there was no evidence that the amount was subsequently transferred to the individual bank accounts. Further, the schedule of the claims could not be confirmed.

4.1 Doubtful Payment of Allowances

The County Assembly paid Kshs.2,094,500 to the Principal Accountant and Finance Officer, being per diem claim for M.C.As and other staff who were in Nairobi for 8 days from 7-15 March 2014 while arranging for visa to travel to Israel. However, the payment schedule had not been signed by the recipients to acknowledge receipt of their claims

and there was no evidence for onward transfer of the cash to the bank accounts of those making the claims. Further, a travel agent had been paid Kshs.2,649,150 to process the visas, training plan, air tickets and transport for the same delegation for that trip. Consequently, the payment of allowances is doubtful and the propriety of the expenditure could not be confirmed.

4.2 Irregular Payment of Responsibility Allowance

The Principal Accountant and Finance Officer received a further amount of Kshs.1,286,000 being Responsibility Allowances for twenty six (26) Members of County Assembly and the Speaker for the month of December, 2013. The amount was a gross sum inclusive of a 30% PAYE and was based on the Salaries and Remuneration Commission Circular Ref: No. SRC/TS/CGOVT/3/16 of 15.11.2013 which analyzed the remuneration and benefits for MCAs. However, the circular did not include Responsibility Allowance as a benefit for MCAs. Under the circumstances, the payment is irregular.

4.3 Irregular Expenditure of Lunches

During the period under review, the County Assembly incurred an expenditure of Kshs.3,631,550 on lunches and soft drinks for the MCAs Assembly proceedings. However, the SRC circular Ref. No. SRC/TS/CGOVT/3/16 of 15.11.2013 on remuneration and benefits for MCAs does not include meals among the benefits. The expenditure therefore was not approved and is irregular.

4.4 Failure to Deduct Income Tax from Sitting Allowance

During the period under review, the County Assembly paid an amount of Kshs.5,172,132 in respect of House and Committee sitting allowances. However, the payment was made without effecting income tax deductions as required by section 37 of the Income Tax Act, Cap 470 which provides that an employer paying emoluments to an employee should deduct therefrom and account for tax thereon, before the 10th day following the end of the month. The applicable tax at the rate of 30% amounts to Kshs.1,551,640.

The contravention of the tax law is illegal and may attract penalties in accordance with sections 72D and 94 of the Act.

4.5 Double Payment of Sitting Allowance

On 19 December 2013, the County Assembly of Samburu made a payment of Kshs.1,290,900 to MCAs as sitting allowance for the period between 26 November 2013 and 16 December 2013 vide payment voucher No. 761 of 19 December, 2013. The documents supporting the payment included two schedules with the names of the MCAs, splitting the amount as Kshs.444,600 and Kshs.846,300 respectively.

On 20 December 2013, the Assembly made another payment of Kshs.444,600 through payment voucher No. 850 as sitting allowance, supported by a schedule of the same MCAs for the same period and same dates as indicated in the previous voucher. This resulted in double payment and therefore loss of funds.

4.6 Doubtful Marketing Expenditure

An expenditure of Kshs.241,280 was incurred by the County Assembly on advertising development achievements and future plan messages to the residents and general public. The amount was paid to a firm, which is the publisher of a local newspaper, in which the advertisement was to appear in its issue No. 35 for May 2014. However there was no evidence of a copy of the publication for audit verification. It is therefore doubtful that the Assembly achieved value for the money spent.

5.0 Management of Ward Imprest

The County Assembly of Samburu incurred a total of Kshs.18 million in respect of ward expenses with each of the 15 wards receiving Kshs.100,000 per month to cater for staff wages and other expenses in their respective ward offices as follows:

	Kshs.
Ward office rent	10,000
Staff Salary; Office Manager	20,000
Personal Assistant	15,000
Secretary	15,000
Messenger	7,000
Two security guards @ Kshs.7000	14,000
Miscellaneous Expenses	19,000
Total	**100,000**

However, no cashbooks were maintained at the ward offices to record receipts and expenditure. Further, the surrender vouchers which were reimbursed in the name of the MCAs instead of the office manager lacked supporting evidence for the items and services procured. Therefore, there is a possibility of irregular expenditure.

6.0 Contracted Ward Staff

The County Assembly recruited (6) six staff members per ward in each of the fifteen representative wards within Samburu County as per a resolution reached by County Assembly Service Board minute No. MIN2/CASB/SBU/10/12/2013 and letter REF NO.18/CASB/SBU/VOL.I/12/2013 dated 10 December, 2013. The monthly remuneration for the positions were as follows:

Position	Monthly Pay (Kshs.)
Ward office manager	20,000
Personal Assistant	15,000
Secretary	15,000
office messenger	7,000
Day Security	7,000
Night Security	7,000

However, the vacancies were not advertised by the County Public Service Board and it was not clear how the applicants were identified, shortlisted and interviewed. Also, some of the files had no appointment letters and copies of any academic/professional certificates.

In view of the foregoing, it appears the recruitment exercise was marred with irregularities.

Conclusion

The issues noted during the audit may have adversely affected service delivery to the people of Samburu County. The County Assembly should strive to address these issues in order to ensure funds appropriated are used for the intended purpose.

Edward R. O. Ouko, CBS
AUDITOR–GENERAL

Nairobi

21 August 2015

DETAILED REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE COUNTY ASSEMBLY OF SAMBURU FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

DETAILED REPORT

1.0 Lack of Procurement Planning

In the financial year under audit, the County Assembly of Samburu procured various goods and services totaling Kshs.22,273,450 which included furniture, foodstuff and civil works. However, the Assembly did not prepare an annual procurement plan for 2013/2014 reflecting these items as required by section 26 (3) of Public Procurement and Disposal Act, 2005 which states that all procurement shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an Annual Procurement Plan.

Without a procurement plan, the County Assembly could not justify that its expenditure was within its budget.

2.0 Procurement Committees

The County Assembly did not establish both a Procurement Committee and an Inspection and Acceptance Committee as required by section 13(1) and section 17(1) respectively of the Public Procurement and Disposal Regulations, 2006. Under the circumstances, it is doubtful if value for money was realized for the goods and services procured.

Recommendation

The County Assembly should ensure that applicable provisions of the Public Procurement and Disposal Act, 2005 and Public Procurement and Disposal Regulations, 2006 are followed.

2.1 Procurement from Firms Not Pre-qualified

During the financial period under audit, the County Assembly of Samburu procured foodstuff, furniture and civil works at a total cost of Kshs.22,273,450 from firms which were not pre-qualified as opposed to clause 25(3) of the Public Procurement and Disposal Regulations, 2006 which states that the procuring entity shall invite tenders from only the persons who have been pre-qualified.

Further, the foodstuff which was supplied at Kshs.1,455,300 was not taken on charge in stores records while the furniture which was supplied at Kshs.4,411,600, was not recorded in the assets register. In addition, the goods were not available for audit verification. Since there was no documentary evidence that the goods were delivered and they could not be verified, the validity of the expenditure could not be confirmed.

Recommendations

- The County Assembly should ensure that the provisions of the Public Procurement and Disposal Act,2005 are adhered to.
- The Assembly should maintain proper stores records to improve accountability.

2.2 Single Sourcing of Hansard Equipment

The County Assembly of Samburu placed advertisements in the media inviting bidders for the supply, delivery, and installation of Hansard audio, visual equipment and systems. However, none of the respondents was successful. The County Assembly then liaised with the County Assembly of Embu for advice on a firm that would do the job. Subsequently, the Tender Committee of the County Assembly of Samburu invited one of the pre-qualified suppliers from Embu, M/s Bright Innovations to supply and install the equipment at a cost of Kshs.8,531,000. Audit verification confirmed that the equipment was supplied and installed but there was no evidence that the firm was competitively selected from the list of suppliers from Embu County. Under the circumstances, it could not be confirmed if the procurement achieved value for money.

Recommendations

The County Assembly should apply section 81(1) of the Public Procurement and Disposal Act, 2005 which requires that the procuring entity shall give each person who it determines is qualified to be invited to submit a proposal.

3.0 Outstanding Temporary Imprests

Temporary imprests totaling Kshs.6,688,860 held by various officers of the County Assembly were outstanding as at 30 June, 2014. The County Assembly is likely to suffer financial loss if the imprests are not surrendered. Failure to account for imprests is a pointer of weak financial controls.

Recommendations

All outstanding imprests should be recovered from the respective employees' salaries.

4.0 Foreign Travel

4.1 Budget

The County Assembly had budgeted to spend Kshs.8,470,450 on foreign travel and subsistence allowance but spent Kshs.26,123,680. The over expenditure of kshs.17,653,230 has not been explained.

4.2 Re-allocation of Funds for Foreign Travel

The County As sembly paid M/S Cactus Travel Kshs.3,410,840 and M/S Gotell Tours Kshs.2,649,150 for the purchase of air tickets for the members of County Assembly who were to travel to USA and Israel, all totaling Kshs.6,059,990. The amount paid to M/S Cactus Travel was charged to item 3110302 – Refurbishment of Non Residential Buildings while that paid to M/S Gotell Tours was charged to item 2210711 – Tuition fees allowance. There was no evidence that the re-allocation had been approved as required by Section 15.18.2 of the Government Financial Regulations and procedures which vests such authority in Parliament.

4.3 Trip to the United States of America

The County Assembly organized a trip to the United States of America to attend a seminar on health matters in June, 2014. An amount of Kshs.4,086,427 was spent on the trip which had a delegation of 8 persons. It was noted that there was no letter of invitation from the host country attached to the payment vouchers indicating the purposes of the visits or the type of workshops / seminars to be held and how the same could be beneficial to the County of Samburu.

4.4 Trip to Malaysia/Singapore

The County Assembly organized a trip to Malaysia/Singapore to attend a seminar on health matters in June, 2014. An amount of Kshs.5,726,472 was spent for the trip which had a delegation of 12 persons. Out of this amount, Kshs.3,410,840 was used in purchasing air tickets and travel visas. It was noted that there were no letters of invitation from the host country attached to the payment vouchers indicating the purposes of the visits or the type of workshops / seminars to be held and how the same could be beneficial to the County Assembly of Samburu. Therefore, the propriety of the expenditure could not be confirmed.

4.5 Trip to Israel

The County Assembly organized a trip to Israel in June, 2014 for a study on agricultural matters. An amount of Kshs.16,310,789 was spent for the trip which had a delegation of seventeen (17) persons. It is not clear what criteria was used to determine the size of the delegation. Out of this amount, Kshs.8,479,323 was utilized on transport and visa

costs. Further, out of the transport and visa costs, an amount of Kshs.1,054,440 was in respect of four members of the County Executive.

Similarly, it is not clear what benefits were derived from the trip since no reports have been availed for audit review.

Recommendations

- The County Assembly should ensure that all expenditure is within the budget.
- The Assembly should ensure expenditure on foreign travel is properly accounted an the trips are of benefit to the people of Samburu County.
- In all instances where the expenditure cannot be supported the funds spent should be recovered from the beneficiaries.
- Before expenditure on foreign travel is incurred, the County Assembly should evaluate the nature and purpose of foreign travels and the benefits that would accrue from them and how they would contribute to the Assembly`s role of legislation and oversight.

4.6 Single Sourcing of Travel Agency Services

The County Assembly spent Kshs.26,123,688 on foreign travel to the United States of America, Malaysia/Singapore and Israel. Out of this amount, Kshs.9,996,072 was for air tickets, travel visas and taxi expenses that were facilitated by three (3) Travel agency companies namely, Cactus Travel, Suave Media and Gotell Tours. However, the three tour companies were not pre-qualified to render the services as required by section 25(3) of the Public Procurement and Disposal Regulations, 2006 which provides that the procuring entity invites tenders only from entities who have been pre-qualified. Further, there was no evidence that they were competitively sourced. The details of the expenditure is as shown below:

Date	Payee	P.V. No.	Destination	Amount (Kshs.)
24.06.14	Cactus Travels	5981	U.S.A	3,470,733
20.05.14	Suave Media	4667	U.S.A	259,600
09.06.14	Cactus Travels	5445	Malaysia / Singapore	3,410,480
29.04.14	Gotell Tours	4021	Israel	1,305,000
30.04.14	Gotell Tours	4099	Israel	1,054,440
24.06.14	Cactus Travels	6003	U.S.A	495,819
TOTAL				**9,996,072**

The value for money spent may not be realized without competitive bidding.

Recommendation

The County Assembly should ensure that goods and services are procured competitively from pre-qualified suppliers.

5.0 Doubtful Mileage Claim

The County Assembly paid Kshs.2,733,580 to the Principal Accounts and Finance Officer (P.A.F.O), being the May 2014 mileage allowance claim for the MCAs whose area of representation is beyond 90Kms. The claim was based on a circular, reference No.SRC/TS/CGOVT/3/16 dated 15.11.2013 from the Salaries and Remuneration Commission.

However, there was no evidence that the amount was subsequently paid to the Members of the County Assembly and the schedule supporting the payment was not signed by the recipients. Therefore, the veracity of the expenditure could not be confirmed.

Recommendation

The County Assembly should provide evidence to show that the amounts were subsequently transferred to the individual bank accounts of the MCAs to confirm the veracity of the expenditure.

5.1 Doubtful Payment of Allowances

The County Assembly paid Kshs.2,094,500 to the P.A.F.O, being per diem claim for M.C.As and other staff who were in Nairobi for 8 days from 7-15 March 2014 while arranging for visa to travel to Israel. However, the payment schedule had not been signed by the recipients to acknowledge receipt of their claims and there was no evidence for onward transfer of the cash to the bank accounts of those making the claims. Further, a travel agent, Gotell Tours and Travel had been paid Kshs.2,649,150 to process the visas, training plan, air tickets and transport for the same delegation for that trip.

Consequently, the payment of allowances is doubtful and the propriety of the expenditure could not be confirmed.

Recommendation

The expenditure should be properly supported or the amount recovered from the concerned officer.

5.2 Irregular Payment of Responsibility Allowance

The Principal Accountant and Finance Officer received an amount of Kshs.1,286,000, being the Responsibility Allowances for the twenty six (26) Members of County Assembly and the speaker for the month of December, 2013. The amount was a gross sum inclusive of a 30% PAYE and was based on the Salaries and Remuneration Commission Circular Ref: No. SRC/TS/CGOVT/3/16 dated 15.11.2013 which analyzed the remuneration and benefits for MCAs. However, the circular did not include Responsibility Allowance as a benefit for MCAs. Under the circumstances, the payment is irregular.

Recommendation

The County Assembly should not incur expenditure on allowances which are not approved by the Salaries and Remuneration Commission.
All unauthorized allowances paid should be recovered from the respective officers.

5.3 Failure to Deduct Income Tax from Sitting Allowance

During the year under review, the County Assembly paid an amount of Kshs.5,172,132 in respect of House and Committee sitting allowances to MCAs. However, the payment was made without effecting income tax deduction as required by section 37 of the Income Tax Act, Cap 470 which provides that an employer paying emoluments to an employee should deduct therefrom and account for tax thereon, before the 10th day following the end of month. The tax, which should have been deducted at the rate of 30%, amounted to Kshs.1,551,640

The contravention of the tax law which resulted in loss of revenue to the National Exchequer may attract penalties in accordance with sections 72D and 94 of the Act.

Recommendations

The Assembly should ensure that all taxable allowances are taxed as required.

5.4 Double Payment of Sitting Allowance

On 19 December 2013, the County Assembly of Samburu made a payment of Kshs.1,290,900 to MCAs as sitting allowance for the period between 26 November 2013 and 16 December 2013 through payment voucher No. 761. The documents supporting the payment included two schedules with the names of the MCAs, splitting the amount as Kshs.444,600 and Kshs.846,300 respectively.

On 20 December 2013, the Assembly made another payment of Kshs.444,600 through payment voucher No. 850 as sitting allowance, supported by a schedule of the same MCAs who sat for the period between the same dates as indicated in the previous voucher. This resulted in double payment and therefore loss of funds.

Recommendation

In the absence of any justification, the amount should be recovered from the MCAs.

6.0 Management of Ward Imprest

The County Assembly of Samburu incurred a total of Kshs.18 million in respect of the ward expenses with each of the 15 wards receiving Kshs.100,000 per month to cater for staff wages and other expenses in their respective ward offices as follows:

	Kshs.
Ward office rent	10,000
Staff Salary; Office Manager	20,000
Personal Assistant	15,000
Secretary	15,000
Messenger	7,000
Two security guards @ Kshs.7000	14,000
Miscellaneous Expenses	19,000
Total	**Kshs.100,000**

However, no cashbooks were maintained at the ward offices to record receipts and expenditure. Further, the surrender vouchers which were reimbursed in the name of the MCAs instead of the office manager lacked supporting evidence for the items and services procured. Lack of proper accountability may lead to irregular expenditure.

Recommendation

The expenditure should be properly supported and proper books maintained to record the receipts and payments.

7.0 Contracted Ward Staff

The County Assembly recruited (6) six staff members per ward in each of the fifteen representative wards within Samburu County as per a resolution reached by County Assembly Service Board minute No. MIN2/CASB/SBU/10/12/2013 and letter REF NO.18/CASB/SBU/VOL.I/12/2013 dated 10 December, 2013. The monthly remuneration for the positions were as follows:

Position	Monthly Pay (Kshs)
Ward office manager	20,000
Personal Assistant	15,000
Secretary	15,000
office messenger	7,000
Day Security	7,000
Night Security	7,000

However, the vacancies were not advertised by the County Public Service Board and there was no evidence that the applicants were shortlisted and or interviewed. It was not possible to confirm that the recruitment was carried out by the County Public Service Board as required by law.

Recommendation

The County Assembly should ensure that proper recruitment procedures are followed when recruiting staff.

Conclusion

The Samburu County Assembly should address the anomalies noted in order to ensure effective delivery of service to the people of Samburu. Laid down government procedures and processes should be adhered to so as to ensure public resources are only utilized for purposes for which they were intended.

Edward R. O. Ouko, CBS
AUDITOR–GENERAL

Nairobi

21 August 2015