REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF TURKANA

FOR THE YEAR ENDED 30 JUNE 2016

KENYA NATIONAL AUDIT OFFICE
RIFT VALLEY PROVINCE
RECEIVED
29 SEP 2016
P. O. Box 2774 - 30100, ELDORET
Tel.: 053 2051133.

COUNTY ASSEMBLY OF TURKANA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

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I. KEY COUNTY ASSEMBLY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

The County Assembly *day*-to-day management is under the following key organs:

- Office of the Speaker
- Office of the Clerk
- Committee Services and
- County Assembly Service Board

(c) Fiduciary Management

The key management personnel who held office during the year ended 30 June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Linus Lokawa
2.	Deputy Clerk	John Komol
3.	Principal Finance Officer	Francis Lochuch

(d) Fiduciary Oversight Arrangements

County Budget and Appropriation Committee - The main functions are

- Investigate , inquire into and report on all matters related to coordination, control and monitoring of the county budget
- Discuss and review the estimates and make recommendations to the county assembly
- Examine the county budget policy statement presented to the County Assembly
- Examine Bills related to the county Government budget, including Appropriation Bills and
- Evaluate tax estimated, economic and budgetary policies and programmes with direct budget outlays

(e) County Assembly Headquarters

P.O. Box 25, 30500
County Assembly Building
Lodwar, KENYA

(f) County Assembly Contacts

Website: www.turkanaassembly.go.ke

(g) County Assembly Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Kenya Commercial Bank
P O Box 150, 30500
Lodwar, Kenya

Co-operative Bank Kenya Limited
366, 30500
Lodwar, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CLERK OF THE ASSEMBLY

Turkana County Assembly targets at setting legislations in all sectors that that are geared towards transforming Turkana County into an economic power house in the region. The County Assembly constitutes the legislative organ of government in the County Government.

Roles of the Turkana County Assembly

The County Assembly is established by the Constitution under Article 176 with a mandate to have legislative power of the County. The role of the County Assembly is to:-

- Vet and approve nominees for appointment to County Public Offices as may be provided for in The County Government Act or any other law;
- County legislation in accordance with Art. 185 of the Constitution;
- Approve the budget and expenditure of the County Government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;
- Approve the borrowing by the County Government in accordance with Article 212 of the Constitution;
- Approve the County Development Planning;
- Perform any other role as may be set out under the Constitution or legislation.

The Assembly in this financial year had challenges in late disbursements of funds and major budget cuts by the Commission on Revenue Allocation which affected the performance and deliver on services of the Assembly.

During the year, the Assembly embarked in the Construction of the Speaker's House and continuous improvement of the Assembly building. All development projects are currently undertaken by the County executive.

In general, the Assembly performed exemplary based on the budget allocation for this financial year.

Sign

29 SEP 2016

SIGN:.....

Clerk of the County Assembly

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30 June 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30 June 2016, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29/09/ 2016.

∴Clerk of the County Assembly

THE COUNTY ASSEMBLY OF TURKANA P.O. Box 25 - 30500, LODWAR
29 SEP 2016
SIGN:.....
CLERK

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF TURKANA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Turkana set out on pages 1 to 23 which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Assembly's

internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer Opinion

1.0 Presentation of the Financial Statements

The financial statements presented for audit review do not reflect the accounting period they relate to and further, do not contain the page numbers contrary to the requirement of International Public Sector Accounting Standards (IPSAS) 1.

Consequently, the financial statements do not conform to International Public Sector Accounting Standards (IPSAS) prescribed by the Public Sector Accounting and Standards Board.

2.0 Unexplained Variances and Inaccuracies

2. 1 Use of Goods and Services

The statement of receipts and payment for the year ended 30 June 2016 reflects use of goods and services balance of Kshs.484,747,329 which varies from the balance of Kshs.488,895,349 shown in Note 5 to the financial statements thus resulting in an unexplained variance of Kshs.4,148,020.

2.2 Exclusion of Fuel, Oil and Lubricants Expenditure from the Financial Statements

Note 5 to the financial statements reflects expenditure totalling Kshs.488,895,349. Although expenditures on fuel, oil and lubricants are not included in the balance, records presented for audit examination revealed that the County Assembly incurred Kshs.18,395,411 during the year under review on the purchase of fuel, oils and lubricants for the County Assembly vehicles. Therefore the Use of Goods and Services total expenditure balance of Kshs.488,895,349 is understated by Kshs.18,395,411 and the surplus for the year is, as a result, overstated by the same amount.

2.3 Other Operating Expenses

Included in the use of goods and services expenditure balance of Kshs.484,747,329 reflected in the statement of receipts and payments is a sum of Kshs.52,347,161 in respect of other operating expenses which however varies

from the supporting schedules balance of Kshs.33,395,411 thus resulting in a variance of Kshs.18,951,750 which the management has not reconciled or explained.

2.4 Printing, Advertisement and Information Supplies

Note 5 to the financial statements reflects printing, advertisement and information supplies expenditure balance of Kshs.14,151,986 while supporting schedules provided in support of the balance were for a sum of Kshs.8,587,686 only, thus resulting in a variance of Kshs.5,564,300 and which has not been reconciled or explained.

2.5 Rentals of Produced Assets

Note 5 to the financial statements further reflects asset rentals expenditure of Kshs.8,100,000 which balance varies from the supporting schedules balance of Kshs.8,520,000, thus resulting in an unexplained variance of Kshs.420,000.

2.6 Office and General Supplies and Services

Also included in the use of goods and services balance of Kshs.488,895,349 are office and general supplies and services expenditures totaling Kshs.8,588,553. However, payment vouchers availed for audit examination indicated the County Assembly incurred expenditure totalling Kshs.36,237,612 on office and general supplies and services. The resultant difference of Kshs.27,649,059 has not been reconciled or explained. Further, examination of expenditure records relating to office and general supplies revealed that store items costing Kshs.36,237,612 purchased during the year under review were not accounted for in stores ledgers. It was observed that the County Assembly does not maintain the stores ledger contrary to Section 18.2 of the Government Financial Regulations and Procedures which requires all stores to be entered in stores records upon receipt. Also, no issue vouchers were raised contrary to Section 18.3 of the Regulations which requires that issues of goods from stores be signed for by an officer authorized by the Accounting Officer and that issue vouchers raised should indicate the required stores, authority for issue and bear the signature of person to whom the stores were issued. In addition, items received in the stores were not verified by an inspection and acceptance committee as required by the regulations.

Consequently, the propriety, accuracy and completeness of expenditure incurred during the year under review on purchase of office and general supplies and services at a cost of Kshs.36,237,612 cannot be confirmed.

2.7 Variances between the Statement of Receipts and Payments and the Statement of Comparison of Budget and Actuals

The statement of receipts and payments reflects various balances which however differ from those shown in the statement of budget and actual amounts as detailed below:

Item	Statement of receipts and payment (Kshs	Statement of comparison of budget and actual amount (Kshs)	Variance (Kshs)
Compensation of employees	489,003,152	568,799,682	79,796,530
Use of goods and services	484,747,329	233,683,539	251,063,790
Social security benefits	Nil	30,447,260	30,447,260
Other payments	Nil	140,820,000	140,820,000

No reconciliation or explanation has been provided for these variances.

2.8 Compensation of employees

The statement of receipts and payments for the year ended 30 June 2016 reflects compensation of employees balance of Kshs.489,003,152 whereas the Integrated Personal Payroll Database (IPPD) records reflect a balance of 388,416,096, thus resulting in a variance of Kshs.100,587,056 which has neither been explained nor reconciled.

3.0 Transfers from the County Treasury/Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2016 discloses transfers from the County Treasury (Exchequer Releases) totalling Kshs.977,899,732 which balance varies from the sum of Kshs.1,133,880,000 shown in the report of Controller of Budget for the same period. The balance shown in the report comprises of recurrent (Kshs.977,900,000) and development (Kshs.155,980,000) exchequer releases thus resulting in an unexplained aggregate variance of Kshs.155,980,268 between the County Assembly's records and the report of the Controller of Budget.

Consequently, the validity, accuracy and completeness of the transfers from the County Treasury (exchequer releases) totalling Kshs.977,899,732 reflected in the statement of receipts and payments for the year ended 30 June 2016 cannot be confirmed.

4.0 Use of Goods and Services

4.1 Irregular Payment of Domestic Travel & Subsistence Allowances

Included in the use of goods and services balance of Kshs.484,747,329 reflected in the statement of receipts and payments is a domestic travel and subsistence balance of Kshs.121,817,229, out of which Kshs.1,176,000 was paid vide payment voucher number 1549 to the County Assembly Service Board (CASB) members

being the maximum payment of eight sittings per month for the months of January, February and March 2016. However, the members in addition received extra sitting allowance payment of Kshs.120,000 on 26 February 2016 and 1 March 2016 vide payment voucher number 1492 contrary to Salaries and Remuneration Commission (SRC) Circular Reference No. SRC/TS/CGOVT/3/53 dated 12 July 2013 which states that where the County Assembly Service Board (CASB) serves on part-time basis, a sitting allowance of Kshs.12,000 is paid to the Chairperson, Kshs.10,000 for the Vice- chairperson and Kshs.8,000 to members per sitting per month for a maximum of eight (8) sittings in a month. Further, there was no evidence showing that the Board actually sat for the said meetings since no attendance register was availed for audit review. In addition, there was no evidence that Pay As You Earn taxes were deducted from the payments and remitted to the Kenya Revenue Authority.

Consequently, the propriety of the extra-sitting allowance expenditure totaling Kshs.120,000 incurred during the year under review cannot be confirmed.

4.2 Unsupported Payments to Committee Members

Included in the use of goods and services expenditure balance of Kshs.484,747,329 reflected in the statement of receipts and payments are domestic travel and subsistence expenditure totalling Kshs.121,817,229 out of which a sum of Kshs.2,482,984 was paid to members of an Adhoc Committee formed to investigate County branded maize impounded in Uganda. The committee's terms of reference were to meet, scrutinise previous reports and publish its findings and recommendations. There was no evidence showing that a report on the committee's findings was prepared and submitted to the County Assembly for discussion and adoption.

Consequently, the domestic travel allowances totaling to Kshs.2,482,984 paid to members of the Adhoc Committee during the year under review cannot be confirmed to have been properly charged to public funds.

4.3 Unauthorized Expenditure

Included in the use of goods and services balance of Kshs.484,747,329 and as disclosed in Note 5 to the financial statements is utilities, supplies and services expenditure balance of Kshs.5,160,000 out of which Kshs.1,946,735 was paid without Authority to Incur Expenditure (AIE) certification issued by the AIE holder.

Consequently the propriety of the expenditure amounting to Kshs.1,946,735 incurred on utilities, supplies and services during the year under review cannot be confirmed.

4.4 Irregular Reallocation

Note 5 to the financial statements reflects expenditure of Kshs.488,895,349 incurred on use of goods and services which sum includes insurance expenses

totalling Kshs.90,769,492. However records availed for audit examination revealed that the County Assembly spent a total of Kshs.63,567,753 on insurance during the year under review. The difference was re-allocated to car hire, water supplies and purchase of tyres contrary to Section 54(2) of the Public finance Management (PFM) Act 2012 which provides that the Accounting Officer for a county government entity may reallocate funds between programs, or between Sub-Votes but only if: (a) provisions made in the budget of a program or Sub-Vote are available and are unlikely to be used; (b) a request for the reallocation has been made to the County Treasury explaining the reasons for the reallocation and the County Treasury has approved the request; and (c) the total of all reallocations made to or from a program or Sub-Vote does not exceed ten percent of the total expenditure approved for that program or Sub-Vote for that year. The County Assembly therefore breached the law by reallocating funds that were more than 25% of the expenditure approved for the sub-vote.

4.5 Procurement of Assorted Computer Accessories

Records availed for audit examination indicated that the County Assembly paid Kshs.12,783,200 to a construction company for the supply of assorted computer accessories. However, it was not possible to confirm how the firm was identified as it was not prequalified as supplier for computer accessories. In addition, the tender documents were not presented for audit verification. Further, payment vouchers for the expenditure were not authorized by the Accounting Officer as required by the Public Finance Management (County Government) Regulations, 2015. Also, the payment was not supported by Delivery Notes and Acceptance and Inspection Committee Minutes and it was therefore not possible to confirm receipt of the accessories by the County Assembly.

In view of these discrepancies, the propriety of the expenditure totalling Kshs.12,783,200 reportedly incurred on purchase of the accessories could not be confirmed.

4.6 Unsupported Foreign Travel and Subsistence

Included in the use of goods and services balance of Kshs.484,747,329 and as disclosed in Note 5 to the financial statements is foreign travel and subsistence expenditure balance of Kshs.69,070,593 out of which Kshs.16,394,100 was in respect of two bank withdrawals under cheque number 001662 for Kshs.12,000,000 and number 001684 for Kshs.4,394,100. However, documents supporting the withdrawals were not presented for audit review. As a result, the propriety of the expenditure totaling Kshs.16,394,100 incurred on foreign travel and subsistence could not be confirmed.

4.7 Motor Vehicle and Staff Medical Insurance

Included in the use of goods and services balance of Kshs.484,747,329 reflected in the statement of receipts and payments is an insurance costs expenditure balance of Kshs.90,769,492 out of which two firms were paid a total of Kshs.62,556,713 for motor-vehicle insurance covers, and Assembly members, and County staff medical, and group and personal accident insurance covers. However, no evidence was provided to show that the insurance services were procured competitively. In the absence of relevant evidence, it has not been possible to confirm how the firms were identified, and whether they were the lowest priced among those who bid to supply the services. Consequently, the propriety of the expenditure totalling Kshs.62,556,713 incurred on purchase of the insurance services cannot be confirmed.

4.8 Irregular Hire of Motor Vehicles.

Included in the use of goods and services balance of Kshs.484,747,329 reflected in the statement of receipts and payments is an insurance costs balance of Kshs.90,769,492 out of which a sum of Kshs.22,821,000 was incurred on hire of motor vehicles without a competitive bidding process. Further, the payees were not those among prequalified to provide transport services to the County Assembly.

Consequently, the propriety of expenditure totalling to Kshs.22, 821,000 incurred on hire of motor vehicles cannot be confirmed.

5.0 Acquisition of Assets

5.1 Omitted Assets

The statement of receipts and payments reflects total expenditure of Kshs.973,750,481 with no fixed assets purchased in the year under review. Although Note 10 to the financial statements indicates that no assets were acquired during the year under review, review of records availed for audit examination revealed that the County Assembly incurred expenditure totaling Kshs.190,432,133 on acquisition of assets during the year as detailed below:

Item	Amount (Kshs)
Construction of a fence for the speakers residence	41,318,330
Construction of a new County Assembly offices fence.	128,830,603
Supply and delivery of Gym equipment	7,500,000
Acquisition of computers, furniture and equipment	12, 783,200
Total	**190,432,133**

Consequently, the validity, accuracy and completeness of the financial statements expenditure balance of Kshs.973,750,481 as at 30 June 2016 cannot be confirmed.

5.2 Construction of Fence for the Speaker's Residence and Perimeter Wall for the County Assembly Offices

Payment vouchers and records availed for audit revealed that the County Assembly awarded two contracts for construction of a fence for the Speakers residence and perimeter wall for the County Assembly Offices at a cost of Kshs.45,909,256 and Kshs.143,145,114 respectively. It was further observed that during the year under review, a total of Kshs.41,318,330 out of the contract sum of Kshs.45,909,256 was paid in respect of the speaker's residence fence while Kshs.128,830,603 out of the contract sum of Kshs.143,145,114 was paid for the construction of a new County Assembly offices' fence. However, the respective payment vouchers were not supported by contract agreements between the contractors and the County Assembly. Instead only Local Purchase Orders (LPOs) were attached to the vouchers. Therefore it has not be possible to confirm the respective contract periods, and other conditions of the contracts such as exit clauses in case of failure by one party to deliver on the contract. At the time of the audit in October 2016, 90% of the contract prices had been paid but the projects were still incomplete. There was no certainty when the projects would be completed. Under the circumstances, the propriety of the total expenditure of Kshs.170,148,933 could not be confirmed.

5.3 Unused Gym Equipment

Payment vouchers and records availed for audit examination revealed that during the year under review, the County Assembly awarded a contract for the supply and delivery of sports (gym) equipment and paid a total of Kshs.7,500,000 to the supplier. However, the payment voucher lacked important support documents such as the bids, contract agreements, and the report of the Inspection and Acceptance Committee to confirm that the goods received were of correct specification and right quantity as prescribed in the tender documents. Further, there was no evidence that the equipments were tested to confirm they were in good working order before they were received in the stores by the County management. At the time of the audit in October 2016, the Assembly did not have a gym room and the equipment's were lying idle having not been installed.

Consequently, the propriety of expenditure totaling Kshs.7,500,000 incurred on the supply and delivery of gym equipment for the year ended 30 June 2016 cannot be confirmed.

6.0 Cash and Cash Equivalent

6.1 Bank reconciliation

Recurrent Account Number 1000244248

The bank reconciliation statement as at 30 June 2016 for the recurrent bank account reflects block payments in cash book not yet recorded in bank statement totaling Kshs.6,856,180 whose analyses were not however availed for audit verification. Further, the County Assembly's bank reconciliation statements reflect a balance of 36,445 which is at variance with the sum of Kshs.7,338 shown in the statement of financial assets thus resulting in unexplained variance of Kshs.29,108. In addition, Note 13B reflects nil cash-in-hand as at 30 June 2016 while the cash book reflects a balance of Kshs.76,432,749, resulting to a variance of Kshs.76,432,749 which has not been explained.

Consequently, the accuracy and completeness of the bank balance of kshs.7,338 reflected in the statement of financial assets as at 30 June 2016 cannot be confirmed

7.0 Outstanding Imprest

The statement of financial assets as at 30 June 2016 discloses outstanding imprests totalling Kshs.4,141,913 out of which Kshs.1,861,413 has been outstanding for several years. Further, the outstanding imprests include Kshs.1,429,700 being multiple imprests issued to three employees of the County Assembly contrary to Public Financial Managmeent Act Regulations which require officers to surrender or account for previous imprests before they are issued with new imprests', and Section 93(5) which states that imprests should be accounted for within seven days after performance of duties for which they were issued.

Consequently, the propriety of the imprest balance of Kshs.4,141,913 in the statement of financial assets as at 30 June 2016 could not be confirmed.

8.0 Governance Framework

8.1. Failure to Establish Audit Committee

As previously reported, the County Assembly has not established an audit committee contrary to Section 167(1) of the Public Finance Management (County Governments) Regulations 2015 which require county government entities to establish audit committees in accordance with prescribed regulations to monitor the entity governance and accountability processes and control systems, offer objective advice on issues concerning risk, control, and regulatory requirements as well as governance of the Assembly. The County Assembly has therefore breached the law by failing to establish the committee.

9.0 Failure to Submit County Assembly Revolving Fund Financial Statements

As reported during the previous year, the County Assembly of Turkana established a car and mortgage (Members) Scheme fund through the Turkana County Assembly Car Loan (Members) Scheme Fund Regulations, 2014 dated 1 February 2014. On 15 August 2014, a sum of Kshs.150,000,000 was transferred to the fund account operated at Cooperative Bank of Kenya, Lodwar Branch. Information available indicates that on 17 September 2014 a sum of Kshs.96,000,000 was advanced to the 47 Members of County Assembly and the speaker each receiving Kshs.2,000,000 towards the purchase of motor vehicles. On 27 November 2014, a sum of Kshs.54,001,102 was advanced to the 47 MCAs and the speaker in respect of residential house mortgages based on members ability to repay and subject to a maximum of Kshs.3,000,000. However, the Administrators of the two schemes have not presented the financial statements in respect of the two funds as required by Section 15(1) (d) of the car loan scheme and Section 18(1)(d) of the mortgage fund. Further, no logbooks were provided in respect of the 48 car loans advanced to the 47 MCAs and the speaker to confirm that the vehicles were jointly registered between the Service Board and the members and the logbooks retained by the administrator as required by the regulations. The mortgage applications were also not accompanied by copies of the designs of proposed residential properties, bills of quantities and official search of titles to the properties to be purchased. Failure to require security of car and mortgage borrowers exposes the County Assembly to risk of loss of public funds in case of default.

Consequently, the management is in breach of the law by not complying with the Act requiring preparation and submission of financial statements of the schemes for audit.

10.0 Budgetary Control and Performance

10.1 Budget Absorption

During the year under review, the County Assembly of Turkana budget totaled Kshs.1,368,880,234 comprising recurrent budget of Kshs.977,900,599 or approximately 71.40% of total expenditure and development budget of Kshs.390,979,634.50 or approximately 28.60% of total expenditure. Further, the total budget reflected overall under-absorption of Kshs.395,129,752.50 or 28.86% as summarized below:

Item	Approved budget for 2015/2016 (Kshs)	Actual Expenditure for 2015/2016 (Kshs)	Under Absorption (Kshs)	Under Absorption (%)
Development vote	390,979,634.50	190,432,133	200,547,501.60	51.3
Recurrent vote	977,900,599	973,750,481	4,150,118	.42
Total	**1,368,880,234**	**973,750,481**	**395,129,752.50**	29

The under-absorption of the approved budget suggests that all activities and projects in the annual work plan were not implemented by the County Assembly which result had a negative effect on service delivery to the residents of Turkana County.

10.2 Development Budget

During the year under review, Turkana County Assembly allocated Kshs.390,979,634.60 for development projects but spent Kshs.190,432,133, thus resulting in under expenditure of Kshs.200,547,501.60 or 51.30% of the development budget.

The County Assembly did not utilize all the funds allocated for construction of buildings and hence the intended objectives of the budget may not have been achieved. The under-expenditure hampered service delivery to the people of Turkana County due to lack of infrastructure expected to be in place during the year under review.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

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

Nairobi

15 August 2017

TURKANA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2016

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/2016	2014/2015
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	977,899,732	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**977,899,732**	-
PAYMENTS			
Compensation of Employees	4	489,003,152	-
Use of goods and services	5	484,747,329	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**973,750,481**	-
SURPLUS		**4,149,251**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09/ 2016 and signed by:

Clerk of the Assembly

COUNTY ASSEMBLY OF TURKANA P. O. Box 25 - 30500, LODWAR
29 SEP 2016
SIGN:
CLERK

Principal Finance Officer

PRINCIPAL FINANCE OFFICER
Turkana County Assembly
P. O. Box 25 - 30500,
Lodwar

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/2016	2014/2015
FINANCIAL ASSETS		**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	13A	7,338	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**7,338**	-
Accounts receivables – Outstanding Imprests	14	4,141,913	-
TOTAL FINANCIAL ASSETS		**4,149,251**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**4,149,251**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus for the year		4,149,251	-
NET FINANCIAL POSITION		**4,149,251**	-

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Clerk of the Assembly

THE COUNTY ASSEMBLY OF TURKANA P.O. Box 25 - 30500 LODWAR
29 SEP 2016
SIGN:.....
CLERK

Principal Finance Officer

PRINCIPAL FINANCE OFFICER
Turkana County Assembly
P. O. Box 25 - 30500,
Lodwar

V. STATEMENT OF CASHFLOW

	Note	2015/2016	2014/2015
CASH FLOW FROM OPERATING ACTIVITIES			
R eipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	977,899,732.00	-
Other Receipts	3	-	-
P ments for operating expenses			
Compensation of Employees	4	- 489,003,152.00	-
Use of goods and services	5	- 484,747,329.00	-
S sidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
S ial Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
A justed for:			
Adjustments during the year			
N t cash flows from operating activities		**4,149,251.00**	
CASHFLOW FROM INVESTING ACTIVITIES			
P ceeds from Sale of Assets	2	-	
A quisition of Assets	10	-	
Net cash flows from investing activities		-	
N T INCREASE IN CASH AND CASH EQUIVALENT		**4,149,251.00**	
C sh and cash equivalent at BEGINNING of the year		-	
Cash and cash equivalent at END of the year		**4,149,251.00**	
A per statement of assets		**4,149,251.00**	

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements w
proved on 29/09/ 2016 and signed by:

COUNTY ASSEMBLY OF TURKANA P. O. Box 25 - 30500, LODWAR
29 SEP 2016
SIGN:
CLERK

lerk of the Assembly

Principal Finance Officer

PRINCIPAL FINANCE OFFICER
Turkana County Assembly
P. O. Box 25 - 30500,
Lodwar

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	977,899,732		977,899,732	977,899,732	-
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**977,899,732**	-	**977,899,732**	**977,899,732**	-
PAYMENTS					
Compensation of Employees	607,949,799	(35,000,000)	572,949,799	568,799,682	4,150,117
Use of goods and services	199,723,200	33,960,339	233,683,539	233,683,539	-
Subsidies			-		-
Transfers to Other Government Entities			-		-
Other grants and transfers			-		-
Social Security Benefits	30,447,260		30,447,260	30,447,260	-
Acquisition of Assets	8,960,339	(8,960,339)	-		-
Finance Costs			-		-
Other Payments	130,820,000	10,000,000	140,820,000	140,820,000	-
TOTAL	**977,900,598**	-	**977,900,598**	**973,750,481**	**4,150,117**

The County Assembly financial statements were approved on _____ 2016 and signed by:

Clerk of the Assembly

29 SEP 2016

SIGN:.....

Principal Finance Officer – County Assembly

PRINCIPAL FINANCE OFFICER
Turkana County Assembly
P Bo - 3 0

SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

   The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Assembly.* The accounting policies adopted have been consistently applied to all the years presented.

   The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of receipts and payments**
The County Assembly recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the County Assembly. In addition, the County Assembly recognises all payments when the event occurs and the related cash has actually been paid out by the County Assembly.

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

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

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

6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

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

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

9. **Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. **Comparative figures**
This is the first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

	Kshs 2015/2016
Total Exchequer Releases for quarter 1	156,464,095
Total Exchequer Releases for quarter 2	213,524,435
Total Exchequer Releases for quarter 3	118,961,767
Total Exchequer Releases for quarter 4	488,949,435
Total	**977,899,732**

2. PROCEEDS FROM SALE OF ASSETS

	2015/2016	
	Kshs	
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
Total	-	

3. OTHER RECEIPTS

	2015/2016	
	Kshs	
Other Receipts I		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Other Receipts –X		
Total	-	

11. Subsequent events

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

4. COMPENSATION OF EMPLOYEES

	2015/2016	
	Kshs	
Basic salaries of permanent employees	489,003,152	
Basic wages of temporary employees		
Personal allowances paid as part of salary		
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions		
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
Total	**489,003,152**	

5. USE OF GOODS AND SERVICES

	2015/2016	
	Kshs	
Utilities, supplies and services	5,160,000	
Communication, supplies and services	2,180,000	
Domestic travel and subsistence	121,817,229	
Foreign travel and subsistence	69,070,593	
Printing, advertising and information supplies & services	14,151,986	
Rentals of produced assets	8,100,000	
Training expenses	51,649,987	
Hospitality supplies and services	19,401,136	
Insurance costs	90,769,492	
Specialized materials and services	8,960,000	
Office and general supplies and services	8,588,553	
Other operating expenses	52,347,161	
Routine maintenance – vehicles and other transport equipment		

	13,199,281	
Routine maintenance – other assets	23,499,931	
Total	**488,895,349**	

6. SUBSIDIES

Description	**2015/2016**	
	Kshs	
Subsidies to Public Corporations		
See list attached		
Nyumbani Sugar Company		
Subsidies to Private Enterprises		
See list attached		
Vijana Fisheries Ltd		
TOTAL	-	

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	**2015/2016**	
	Kshs	
Transfers to National Government entities		
See attached list		
Transfers to Counties		
County Assembly Car Loan Fund Account		
(insert name of budget agency)		
TOTAL	-	

8. OTHER GRANTS AND TRANSFERS

	2015/2016	
	Kshs	
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		

Other current transfers, grants		
Other capital grants and transfers		
Total	-	

9. SOCIAL SECURITY BENEFITS

	2015/2016	
	Kshs	
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	-	

10. ACQUISITION OF ASSETS

	2015/2016	
	Kshs	
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Financial Assets		

Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Total	-	

11. FINANCE COSTS

	2015/2016	
	Kshs	
Bank Charges		
Exchange Rate Losses		
Other Finance Costs		
Total	-	

12. OTHER PAYMENTS

	2015/2016	
	Kshs	
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfer to Private Non-Financial Enterprises		
Other expenses		
Domestic Accounts		
Total	-	

VII. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or	2015/16	2014/15

	development		
		Kshs	Kshs
Kenya Commercial Bank - 1148564594 (Lodwar)			
Central Bank of Kenya - 1000244248 - Nairobi	Recurrent Account	7,338	
Total		**7,338**	

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2015/16	2014/15
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	4,141,913	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	**4,141,913**	-

**See Annex 6 for a detailed analysis of the outstanding imprests.*

15 ACCOUNTS PAYABLE

	2015/16	2014/1
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

18 OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
	Kshs	Kshs
Name of Staff	-	-
	-	-
	-	-
Total		

OUSTANDING IMPRESTS BY 30TH JUNE 2016

S/NO	IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT	ISSUE DATE	DUE DATE
01	GEORGE E. ROBARO	2451414	109,000.00	16.06.2016	26.06.2016
02	GEORGE E. ROBARO	2154243	240,000.00	31.12.2015	20.01.2016
03	RUTH KUYA	2451407	50,000.00	31.05.2016	30.06.2016
04	ALFRED EKIRU	2451413	508,600.00	9.06.2016	19.06.2016
05	EKAL LOKURUKA	2451411	120,000.00	09.06.2016	16.06.2016
06	NESON NGWAWE	2154441	55,000.00	27.04.2016	10.05.2016
07	DAVID ECHOTO	2154450	206,200.00	27.04.2016	17.05.2016
08	PAULINA LOPEYOK	2154396	597,600.00	18.03.2016	22.03.2016
09	JAMES APENYU	2451478	122,000.00	17.05.2016	27.05.2016
10	BONFACE EKUTAN	2451424	18,400.00	24.06.2016	03.07.2016
11	EKAL LOKURUKA	2154323	124,100.00	27.01.2016	20.02.2016
12	EKAL LOKURUKA	2451453	124,000.00	13.05.2016	23.05.2016
13	EKAI LOMORU NICHOLA	2451497	142,400.00	20.05.2016	21.06.2016
14	SIMON RUGU	2154305	232,200.00	09.01.2016	20.02.2016
15	EKAL LOKURUKA	2154399	94,500.00	18.03.2016	28.03.2016
16	SMON EROT	2154199	127,400.00	06.01.2016	26.01.2016
17	EKAI LOMORU NICHOLA	2154302	383,800.00	09.01.2016	16.01.2016
18	BONFACE EKUTAN	2451466	73,500.00	16.05.2016	25.05.2016
19	GENTRICE ESEKON	2451472	246,200.00	17.05.2016	26.05.2016
20	GILCHRIST EKAL	2451480	336,600.00	17.05.2016	27.05.2016
21	TITUS NARUBU	2451493	120,000.00	20.05.2016	28.05.2016
22	JOSEPH EKARU	2154338	90,413.00	28.01.2016	
23	DAVID EKOD	2154309	20,000.00	12.01.2016	
			4,141,913.00		

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016
		a	b	c	d=a-c	
Amounts due to National Govt Entities						
1.						
2.						
3.						
Sub-Total						
Amounts due to County Govt Entities						
4.						
5.						
6.						
Sub-Total						
Amounts due to Third Parties						
7.						
8.						
9.						
Sub-Total						
Others (*specify*)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 4–SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

ANNEX 5–ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

ANNEX 6–BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30Report from IFMIS)