

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF**  
**GARISSA**

**FOR THE YEAR ENDED**  
**30 JUNE, 2023**

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Revised 30<sup>th</sup> June 2023



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**COUNTY EXECUTIVE OF GARISSA  
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2023**

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

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**County Executive of Garissa**  
**Annual Report and Financial Statements for the year ended June 30, 2023**

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## 1. ACRONYMS AND GLOSSARY OF TERMS

### a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

### b) *Glossary of Terms*

**Fiduciary Management** The key management personnel who had financial responsibility

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**2. KEY ENTITY 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. The County Executive is comprised of the following departments:

1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Pastoral Economy.	Overseeing County Agriculture, Livestock and Pastoral Economy
3.	Water, Environment, Climate change and Natural Resource	Overseeing Provision of Water and Management of Environment and Natural Resources
4.	Roads, Transport and Public Works	Overseeing County Transport and Roads Network
5.	Gender, Social Services and Sports	Dealing with Gender, Sports and Youth Affairs
6.	Education and Labour	Overseeing ECD and Vocational Education
7.	Health and Sanitation Services	Overseeing Health Function of the County
8.	County Affairs, Public services and Intergovernmental relation	Overseeing County Executive Offices and Intergovernmental relations
9.	Lands, Housing and Urban Devt	Overseeing Housing and Urban Devt
10.	Trade, Enterprise Devt and Tourism	Overseeing Trade and Enterprise Devt

**b) Key Management team**

The County Executive of Garissa day-to-day management is under the following key organs:

1.	Governor	H.E Nathif Jama Adam
2.	Deputy Governor	H.E Abdi Dagane Muhumed
3.	County Secretary	Mohamud Hassan Mursal
4.	C.E.C Finance and Economic Planning	Abass Ismail Khaar
5.	C.E.C Water, Environment, Climate change and Natural Resource	Ahmed Mohamed Ibrahim
6.	C.E.C Roads, Transport and Public Works	Nasir Mohamed
7.	C.E.C Gender, Social Services and Sports	Hawa Ahmed
8.	C.E.C Education and Labour	Ebla Minhaj
9.	C.E.C Agriculture, Livestock and Cooperatives	Hassan Abdirizack
10.	C.E.C Health and Sanitation Services	Ahmednakhir Omar

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11.	C.E.C County Affairs, Public services and Intergovernmental relation	Zahra Musa
12.	C.E.C Lands, Housing and Urban Devt	Mohamed Hussein
13.	C.E.C Trade, Enterprise Devt and Tourism	Mohamed Suleiman

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

1.	Chief Officer-Finance, Revenue and Economic planning	Adan Harun Abdi
2.	Head of Budget	Abdirahman Noor Hassan
3.	Head of Treasury (Accounts)	CPA Abdi Ali Nuriye
4.	Chief Finance Officer	Mohamednoor Daud Korow
5.	Chief Officer- Gender, culture social services ,Youth and Sports	Bilal Osman
6.	Chief Officer-Trade, Tourism and Enterprise Devt	Mohamed Hussein Nur
7.	Chief Officer -Urban Planning lands	Abdinassir Sheikh
8.	Chief Officer- Livestock Devt Agriculture And	Bashir Mohamud
9.	Chief Officer – Health and Sanitation	Aden Hussein
10.	Chief Officer – Water,Enviroment and Natural resource	Abdihakim Sheikh
11.	Chief Officer- Education, Ecd And Vocational Training	Ahmed Bashir Abdullahi
12.	Chief Officer-Roads and Transport	Nathir Ahmed
13.	Chief Officer- County Affairs	Abdullahi Diis Hussein

**d) Fiduciary Oversight Arrangements**

The County Assembly Accounts and Investment Committee has the responsibility of examining the county government accounts particularly those reporting on appropriation granted by the County Assembly to meet public expenditure. The Committee also follows up on the audit report from the Office of the Auditor General.

The County Has Audit Committees and Head of Internal Audit who reports on:

1. Adequacy and effectiveness of CGE's internal control system
2. Adequacy and effectiveness of the entity's risk management
3. Likely causes of any weaknesses observed, implications and agreed remedies

The Controller of Budget also monitors and controls on the budget limits

**e) Entity Headquarters**