

Tuesday, 8<sup>th</sup> May, 2018 COUNTY ASSEMBLY OF SIAYA

## REPUBLIC OF KENYA

### SIAYA COUNTY ASSEMBLY

#### THE HANSARD

#### INTERVIEW OF DIRECTOR, FINANCIAL SERVICES

Tuesday, 8<sup>th</sup> May, 2018

The interview panel met at Boardroom 3, Assembly Buildings at 9.30 a.m.

*(Hon. Margaret Olale in the chair)*

The interview Panel Members were:

- |    |                     |        |
|----|---------------------|--------|
| 1. | Hon. Margaret Olale | Chair  |
| 2. | Hon. Eluid Owino    | member |
| 3. | John Okumu          | member |
| 4. | Wilfred Nyagudi     | member |
| 5. | Roselinda, A Barasa | member |

In attendance:

- |    |                      |                  |
|----|----------------------|------------------|
| 1. | Ms. Jennifer Ambunya | Hansard Officer  |
| 2. | Mr. Frederick Nyadwa | Serjeant-at-Arms |

#### PRAYER

##### 1. JENNIFER AYOO OGOLA

*(Ms. Ogola was ushered into the Boardroom)*

**Hon. Olale:** Good afternoon!

**Ms. Ogola:** Good afternoon to you.

**Hon. Olale:** My name is Margaret Olale and I am going to chair this interview panel. I will allow my colleagues to introduce themselves.

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*(The panelists introduced themselves)*

**Hon. Olale:** What is your name?

**Ms. Ogola:** My name is Jennifer Ayoo Ogola.

**Hon. Olale:** Where do you come from?

**Ms. Ogola:** I come from Siaya County.

**Hon. Olale:** Which Sub County?

**Ms. Ogola:** Gem Sub County.

**Hon. Olale:** The Ward?

**Ms. Ogola:** West Gem.

**Hon. Olale:** Are you male or female?

**Ms. Ogola:** I am female.

**Hon. Olale:** You are sure?

**Ms. Ogola:** Yes.

**Hon. Olale:** The number of your ID?

**Ms. Ogola:** 21783059

**Hon. Olale:** What is your present job?

**Ms. Ogola:** I am the County Head of Budget, Siaya County.

**Hon. Olale:** Did you apply for this position or you were nominated?

**Ms. Ogola:** I applied for the position.

**Hon. Olale:** Do you currently belong to any professional body?

**Ms. Ogola:** Yes I do.

**Hon. Olale:** Which one?

**Ms. Ogola:** Institute of Certified Public Accountants.

**Hon. Olale:** I note that you have a Bachelor's degree, is that true?

**Ms. Ogola:** Yes

**Hon. Olale:** You also have a Master's degree in Business Administration?

**Ms. Ogola:** Yes

**Hon. Olale:** And you are a CPA holder?

**Ms. Ogola:** Yes

**Hon. Olale:** You have 5 years working experience?

**Ms. Ogola:** Yes I do.

**Hon. Olale:** Do you have evidence that you meet the requirements of Chapter Six? Do you have copies, because I can't see copies in your file.

**Ms. Ogola:** What I have is the acknowledgment of waiting. Apart from the CRB certificate I have the papers indicating that I had already applied for the same.

**Hon. Olale:** Do you have the KRA clearance certificate?

**Ms. Ogola:** Not yet, it will be out tomorrow but I have a letter indicating that it is in the process.

**Hon. Olale:** Could you name two leadership styles?

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**Ms. Ogola:** There are two leadership styles. We have democratic and autocratic leadership.

**Hon. Olale:** What are the types of motivations that one can give to staff?

**Ms. Ogola:** We have extrinsic; this is whereby an employee is motivated through promotion and pay rise. Intrinsic motivation is whereby you acknowledge a staff in his/her performance. The input of an employee is well appreciated.

**Hon. Olale:** Could you explain mechanical barriers to effective communication?

**Ms. Ogola:** We have filtration, overloading and distortion. In overloading is whereby you find that somebody has limited capacity of processing some information, i.e. the message may not come out as intended. In distortion, it can be either intentional or unintentional.

**Hon. Olale:** That is fine. Could you explain three organizational barriers effective in communication?

**Ms. Ogola:** We may have inadequate equipment in communication; we may have people in an organization who obstruct communication.

**Hon. Olale:** Define Total Quality Management in the public sector?

**Ms. Ogola:** These are standards set so that the organization can achieve high quality product and services to the satisfaction of their clients or customers.

**Mr. Nyagudi:** Jennifer, can you share with this panel any two Acts of Parliament that deals with matters of devolution?

**Ms. Ogola:** We have the County Government Act of 2012, Public Finance Management Act of 2012, and Transition to Devolution County Act 2011.

**Mr. Nyagudi:** Don't forget we have the PFM Act 2012 and Public Procurement and Disposal Act 2015. We have some Acts of Parliament which deal specifically with leadership and integrity. Can you share any two?

**Ms. Ogola:** We have Anti-Corruption.

**Mr. Nyagudi:** What is the name of the Act?

**Ms. Ogola:** Anti-Corruption and Crimes Act.

**Mr. Nyagudi:** Of which year?

**Ms. Ogola:** I am not so sure of the year.

**Mr. Nyagudi:** It is called Ethics and Anticorruption Act (EACC) which gave birth to Ethics and Anticorruption Commission.

**Ms. Ogola:** The other one is Publics Officers Ethics Act

**Mr. Nyagudi:** Yes, of 2003. This is the one under which you declare your wealth. Now, a public servant is one who is supposed to behave in a certain manner as per the provisions of Chapter Six. When I talk of Chapter Six I mean issues to do with integrity. Apart from integrity, which other way is a public servant supposed to behave?

**Ms. Ogola:** When we talk about Chapter Six, basically its leadership and integrity. Apart from that, there are areas where that Chapter is applied like the rule of law, professionalism, financial integrity, morals and ethics.

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**Mr. Nyagudi:** The last one, what do you understand by the term ‘Service beyond sale’. What does it mean in the context of public service?

**Ms. Ogola:** I think you go beyond where you are supposed to go in order to ensure that the public gets good service.

**Mr. Nyagudi:** Service beyond personal gain!

**Ms. Ogola:** Yes.

**Mr. Nyagudi:** Thank you.

**Hon. Onyango:** Madam Jennifer, are you Ogola?

**Ms. Ogola:** Yes.

**Hon. Onyango:** Could you please describe to this panel the structure of a County Government?

**Ms. Ogola:** The County Government consists of the Assembly, the County Executive Committee and we have the County Public Service Board.

**Hon. Onyango:** Thank you. The next question, describe to this panel the reporting relationship between the Director of Finance, the County Assembly Service Board and other external institutions e.g. auditors.

**Ms. Ogola:** The relationship between the Director Finance and the County Assembly Service Board, one of the duties of the County Assembly Service Board is creating public office, appointing and supervising the holders of that particular office. I believe that the Director of Finance will kind of be answerable to the Assembly Service Board, to be specific the Clerk who is the secretary to that board.

**Hon. Onyango:** What is the relationship between the Director Finance and the County Assembly Service Board?

**Ms. Ogola:** I think that is the answer to the question.

**Hon. Onyango:** Okay, then let’s go to the next one. Under external bodies like auditors?

**Ms. Ogola:** The relationship between the Director of Finance and external Auditor, the Director of Finance is an auditee of the external Auditors and therefore the relation they are having is that the Director of Finance should be accountable to the operations of all the finances to the County Assembly and furnish them with the documents that they need for the purpose of auditing.

**Hon. Onyango:** Could you please answer this question. How could you solve or how could you overcome internal challenges in your department if you happen to be in this position which you have applied for?

**Ms. Ogola:** I believe that as a Director of Finance, when I encounter challenges it enables me to learn and grow. The way I will overcome these challenges is first through communication between my office and my team in that we are able to share what they are going through and also share what is expected of them. By doing this, we will overcome most of the challenges of misunderstanding. Another way of overcoming challenges is defining the time frame of doing certain work.

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**Hon. Onyango:** Thank you. If you happen to be an employee, who is in charge of employing you? Who will be your employer in short?

**Ms. Ogola:** My employer will be the County Assembly Service Board.

**Hon. Olale:** Thank you Jennifer. Now, what do you understand by Vision 2030? What are the pillars?

**Ms. Ogola:** There are three pillars. There is political, economic and social.

**Hon. Olale:** What do they talk about?

**Ms. Ogola:** The political one is, our politics should be steered towards achieving development of the County. Social is like, we need to have good health care, education. Economic, the citizens need to be empowered economically through job creation, providing environment for doing businesses so that economically they can achieve the vision 2030.

**Hon. Olale:** Okay, thank you.

**Mr. Okumu:** Jennifer, I have a few questions for you. The first one, Siaya County Assembly, got a disclaimer opinion in the audit of 2015/2016; under what circumstances were the disclaimer opinions given by the Auditor General?

**Ms. Ogola:** The disclaimer in my own view is an opinion that is given by the Auditor where there is conflict of interest.

**Mr. Okumu:** Sorry, not in your own view, based on the Auditor General opinion on County Assembly of Siaya audit report 2015/2016. It is a public document. Do you have any idea?

**Ms. Ogola:** No.

**Mr. Okumu:** No idea! Okay, suppose you are given this opportunity and you find there is a disclaimer opinion, what are some of the strategies that you can put in place to lift the County Assembly from disclaimer point to un----?

**Ms. Ogola:** What I will do is to report to my superior about the conflict of interest that is there and the second thing is not to participate in that particular matter where I have that interest.

**Mr. Okumu:** I can see you are a member of ICPAK?

**Ms. Ogola:** I am.

**Mr. Okumu:** Accountants are governed by which Act?

**Ms. Ogola:** Accountants Act 2008

**Mr. Okumu:** Correct. Now, to the National level, the National Government has four agendas, could you at least list 4 of these agendas?

**Ms. Ogola:** The agenda they are having is about food security, health, infrastructure and -

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**Hon. Olale:** Thank you, Jennifer. I think we are done with you; probably we will contact you in a week or so.

*(Ms. Ogola left the Boardroom)*

**2. DOUGLAS OWITI NYANG'IDI**

*(Mr. Owiti was ushered into the Boardroom)*

**Hon. Olale:** Good afternoon!

**Mr. Obama:** Good afternoon to you.

**Hon. Olale:** My name is Margaret Olale, and I am going to chair this interview panel. I will allow my colleagues to introduce themselves.

*(The panelists introduced themselves)*

**Hon. Olale:** Which County do you come from?

**Mr. Owiti:** I come from Siaya County.

**Hon. Olale:** Which Sub-county?

**Mr. Owiti:** Rarieda.

**Hon. Olale:** Which Ward?

**Mr. Owiti:** North Uyoma.

**Hon. Olale:** What is your age?

**Mr. Owiti:** I am 34 years old.

**Hon. Olale:** Are you male or female?

**Mr. Owiti:** Male.

**Hon. Olale:** Are you sure?

**Mr. Owiti:** Very sure.

**Hon. Olale:** What is your ID number?

**Mr. Owiti:** 24348939.

**Hon. Olale:** Which job did you apply for?

**Mr. Owiti:** I applied for the position of Director Finance.

**Hon. Olale:** Are you currently working, and where?

**Mr. Owiti:** Yes, at Kenya National Trading Cooperation that is a parastatal in the ministry of Trade.

**Hon. Olale:** What position did you hold?

**Mr. Owiti:** Management Accountant.

**Hon. Olale:** So you manage the Accounts? I note that you have a Bachelor's degree, is that true?

**Mr. Owiti:** Yes.

**Hon. Olale:** Do you also have Master's?

**Mr. Owiti:** On going.

**Hon. Olale:** So you have not completed, and are you a CPA holder?

**Mr. Owiti:** Yes.

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**Hon. Olale:** Do you have over 5 years working experience in a public service organization?

**Mr. Owiti:** Yes I do.

**Hon. Olale:** Could you name two leadership styles?

**Mr. Owiti:** Yes, Democratic and Autocratic.

**Hon. Olale:** What types of staff motivation can you use to motivate staff to do their job?

**Mr. Owiti:** One of them is through recognition.

**Hon. Olale:** How?

**Mr. Owiti:** We recognize what the person has done.

**Hon. Olale:** How do you do that?

**Mr. Owiti:** You may give them certificate recognizing their work then secondly, you can give him/her bonuses or monetary reward.

**Hon. Olale:** Could you explain three organizational barriers affecting effective communication?

**Mr. Owiti:** One of them is language barrier; if at all the communicatee and communicator does not have a common language then that may hinder communication. Another one is status; when somebody on the top most rank and another of a lower rank are talking, the one of a lower rank might feel uncomfortable communicating to the top officer. Then another is ..... What do I say.....?

**Hon. Olale:** Okay, can you explain 3 organizational barriers affecting communication?

**Mr. Owiti:** One, I think the culture can also hinder communication. I can only give that.

**Hon. Olale:** Okay, thank you. Can you define Total Quality Management in the public sector?

**Mr. Owiti:** Thank you, Total Quality Management means that you do the management which is accurate, reliable and timely in order for the management to achieve the desired results.

**Hon. Olale:** Thank you, Mr. Nyangidi, please proceed.

**Mr. Nyagudi:** Douglas, I am not very sure of your ward. Which Ward do you come from?

**Mr. Owiti:** North Uyoma.

**Mr. Nyagudi:** Okay, now I am going to discuss with you your knowledge on Devolved functions. You are aware that County government came as a result of Devolution and I want to test your knowledge on the same and more specifically on chapter 6 of the Constitution of Kenya, 2010. Not as a lawyer but in a layman's language, there are certain things that you are expected to..... Did you vote in the referendum of 2010?

**Mr. Owiti:** Yes.

**Mr. Nyagudi:** Did you read the Constitution?

**Mr. Owiti:** Yes I did, but as a layman just as you said.

**Mr. Nyagudi:** Do we have a National anthem in the Constitution?

**Mr. Owiti:** Yes.

**Mr. Nyagudi:** Are you a good singer?

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**Mr. Owiti:** Yes, I can sing!

**Mr. Nyagudi:** You can even say the words, the second stanza the second line of the National anthem in Kiswahili. Are you able to do that?

**Mr. Owiti:** Let me start from the first stanza.

*(Laughter)*

**Hon. Nyagudi:** You want to add your own questions on top of ours!

**Mr. Owiti:** Okay. Amkeni ndugu sote, tufanye sote bidii.....

**Mr. Nyagudi:** Is that the rhythm? May be you didn't expect such a question.

**Mr. Owiti:** I didn't expect that.

*(Laughter)*

**Mr. Nyagudi:** Okay, that was a very simple question but then I think it is our attitude towards the National Anthem more so the Kiswahili one. So you are aware that there are Acts of Parliament which actually actualize Devolution. Can you mention any two Acts of Parliament and Legislations by the National Assembly for the County Assemblies on Devolution?

**Mr. Owiti:** Constitution Act 2010. Can you come up again?

**Mr. Nyagudi:** No! After you had voted in the referendum the National Assembly put up some laws that would allow that Law to start working. Do you know any Law?

**Mr. Owiti:** Article 176 of the Constitution.

**Mr. Nyagudi:** That is the Constitution but I want an Act of Parliament! Which Act of Parliament regulates your profession?

**Mr. Owiti:** One of them is the PFM Act.

**Mr. Nyagudi:** No! Your profession as an Accountant!

**Mr. Owiti:** Accountant Acts 2010.

**Mr. Nyagudi:** Yes, that is what I want you to mention when I am talking about Acts of devolution. So mention an Act of Parliament, not a chapter in the Constitution.

**Mr. Owiti:** Which came up with Devolution?

**Mr. Nyagudi:** Yes, which addresses issues to do with Devolution?

**Mr. Owiti:** 2010 Act? I don't know.

**Mr. Nyagudi:** There is something called the County governments Act. Have you heard about it?

**Mr. Owiti:** Yes.

**Mr. Nyagudi:** Now what other Act do you know? Don't be nervous.

**Mr. Owiti:** County Assembly Act.

**Mr. Nyagudi:** County Assembly!

**Mr. Owiti:** Within that Act there is County Assembly.

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**Mr. Nyagudi:** No, there is no Act within an Act. If it is an Act of Public Government Act it is an Act of Government. *Ningumu?*

**Mr. Owiti:** It is too much on a lawyer!

*(Laughter)*

**Mr. Nyagudi:** No, it is not about Law. At least you know the Governor exists. You did vote and at least you know the Speaker and there is County Government and the Assembly.

**Mr. Owiti:** Yes.

**Mr. Nyagudi:** Now let us get away from that. Have you ever seen anyone arrested in your village?

**Mr. Owiti:** Yes.

**Mr. Nyagudi:** For what offence?

**Mr. Owiti:** May be for stealing.

**Mr. Nyagudi:** And the person was charged under the penal code. So today if you steal as a public servant, which Laws do you think will apply to you?

**Mr. Owiti:** I think public Servant... this is Law....

**Mr. Nyagudi:** This is Law that actually deals with ethics and integrity.

**Mr. Owiti:** Chapter 6!

**Mr. Nyagudi:** No, that is the Constitution; the frame work. I want an Act of Parliament again.

**Mr. Owiti:** That I don't know.

**Mr. Nyagudi:** Have you ever heard of Public Officers Ethics Act?

**Mr. Owiti:** Yes, I have heard of it.

**Mr. Nyagudi:** Where did you hear about it?

**Mr. Owiti:** I think I just read it in the Constitution.

**Mr. Nyagudi:** Okay. This body that takes people to court over corruption, have you heard about it?

**Mr. Owiti:** I know about it.

**Mr. Nyagudi:** What is the name of that body?

**Mr. Owiti:** Ethics and Anti-corruption Commission.

**Mr. Nyagudi:** Under which Act is the Ethics and Anti-corruption Commission? It is called Ethics and Anti-corruption Commission Act or Ethics and Anti-corruption Act!

**Mr. Owiti:** Yes.

**Mr. Nyagudi:** Now when you were doing your written interview you also came across Public Finance Act, it is an Act of Devolution. So I thought probably you would lift it from there.

This is the very last question. What would you say is the population of Siaya County as per the last Census and not registered voters? I know that's where politicians will go. I want the population of women, children and everybody else.

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**Mr. Owiti:** I think it might be around 1.2 million.

**Mr. Nyagudi:** 1.2 million in Siaya County! Go and do your research on that. I am done.

**Hon. Owino:** Thank you, Mr. Douglas Owiti Nyangiti or Nyangidi?

**Mr. Owiti:** Nyangidi.

**Hon. Owino:** Nyangidi! Well, you said that you were working as a Managing Accountant with a certain organization. I did not get the name of that organization well, can you say it again?

**Mr. Owiti:** It's KNTC.

**Hon. Owino:** Sawa, Mr. Nyangidi, could you please describe the structure of County Government to this panel?

**Mr. Owiti:** We have The Governor, the Deputy Governor then on the other side we have CECMs, who are the ministers, then below them we have Chief Officers and I think up there we have Secretary who reports to the Governor.

**Hon. Owino:** Where do you take the wing that has called you for the interview today? Where do they belong?

**Mr. Owiti:** They also belong there but they don't report to.... It is an arm of Government of County Government just like the National Assembly is an arm of Government.

**Hon. Owino:** For your information when you read you will find that they are only two, the County Executive and County Assembly. Who heads the County Executive?

**Mr. Owiti:** The Governor.

**Hon. Owino:** Who heads the County Assembly?

**Mr. Owiti:** The Speaker.

**Hon. Owino:** You know you only gave me the lineup of the County that is the Governor. Next question, my questions are full of descriptions. Describe to this panel the reporting relationship between the Director of Finance, the County Public Service, Assembly's board and other external institutions like External Auditors. I have given you three areas to relate to, start with the County Director, Finance.

**Mr. Owiti:** Director Finance reports to the clerk, then the clerk reports to the Speaker and I think the County Assembly Board is the employer of Director Finance but he/she reports to them through the Clerk. Now when it comes to the Auditors, the Director Finance plus the management that is from the Speaker down to the clerk and Director Finance declares a statement in which the clerk presents this statement to the External Auditor.

**Hon. Owino:** Can the Clerk present the report without telling the Board?

**Mr. Owiti:** Of course the Board must go through it before it is taken to the Auditor.

**Mr. Okumu:** Good afternoon! You said you are from Siaya County by birth.

**Mr. Owiti:** Yes.

**Mr. Okumu:** So I want to test your understanding of Siaya County as stake holder.

The first question, in the last audit report that is 2015/2016, that is external audit report done by Auditor general. Siaya County received a disclaimer opinion. So as a member of this

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County and a member of accounting profession could you share with this panel under what circumstances did Siaya receive such opinion?

**Mr. Owiti:** Thank you, I think for an Audit to receive a disclaimer it means that.....

**Mr. Okumu:** Sorry, don't think. I am referring to Audit Report 2015/2016, so this requires that you must have also read Audit Report so you want to advise this panel on what circumstances what led to this kind of a report. If you read it you will be able to respond and if not just say no so that we go to the next question.

**Mr. Owiti:** I didn't read it.

**Mr. Okumu:** Suppose you receive such an opinion and you are successful to become the Director Finance. What are some of the strategies that you can put in place to ensure that you move the County Assembly from a disclaimer opinion to a qualified opinion.

**Mr. Owiti:** Thank you so much, just as you said I will go through the report to understand why they were given disclaimer opinion, and after understanding the reason as to why the disclaimer was given then I will now put structures to ensure that whatever brought the disclaimer does not recur.

Secondly, if at all it was the scope of work then I will ensure that the Auditors are given full authority to audit every end of the Assembly.

Thirdly, I would also ensure that there is cooperation with the external Auditor so that they receive whatever information they need from the management or from the staff. I think through explaining to them what happens and why it happens then I think this disclaimer opinion will not be there.

**Mr. Okumu:** Okay, as an Accountant, which Act of Parliament governs accountants?

**Mr. Owiti:** Accountants Act, 2008.

**Mr. Okumu:** Yes, under that Act what are some of the disciplinary actions that can be taken by the body and name that body that governs Accountants?

**Mr. Owiti:** The body is ICPAK.

1. It can fine you.
2. They can remove your name from the roll of Accountants.
3. You can also be imprisoned if at all you went against the Act.

**Mr. Okumu:** What do you understand when I talk about CIDP?

**Mr. Owiti:** CIDP!

**Mr. Okumu:** Yes, in full it's County Integrated Development Plan. What can you tell us about Siaya?

**Mr. Owiti:** County Integrated Development Plan is a plan for a County in a year like Siaya County. These are the things they want to do throughout the year may be according to sub-counties within the County then later the budget is developed from the CIDP.

**Mr. Okumu:** Thank you.

**Hon. Olale:** Thank you, Douglas, since this is a very important position within the Assembly, could you share with us how you address the risks that normally occur in a Financial Institution, either from the staff, the leaders and pressures for you to compromise?

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**Mr. Owiti:** Thank you, first of all I think as a Finance Director, you have to put structures in place. By that I mean the internal control systems so that when somebody wants to go against this internal control system there is the Auditor who checks on compliance to the internal control system.

Through this a lot of theft will be done away with because when there is an internal system it means there is segregation of duties and so everybody has something to do. Then certainly there will be procedures and policies. The procedures which will be developed will ensure that the asset that is cash is safe guarded.

There must also be training. We call people from ethics and anti-corruption commission to give training on what should and should not be done and this should involve the leadership plus the MCAs.

**Hon. Olale:** Thank you. In your current job, how many people work under you? What are their levels? It is like you are two levels down!

**Mr. Owiti:** okay, I report to the Finance Director who reports to the MD. We have the MD, the Finance Director then me and then we the Accountants; Senior Accountant and Accountant II and lastly Cashiers.

**Mr. Owiti:**At Nairobi I have 4 Accountants and Senior Accountants 6 which equals to 10 plus 8 Cashiers in our branches all over the Country. So they are 18.

**Hon. Olale:** So share with this panel any difficult situation you experience in your current or former position.

**Mr. Owiti:**The difficult situations I encounter are always with the staff when we are doing the Performance Evaluation. But this time round each year the individuals are allowed to do their JDs which are also brought to the head office. So at the end of the year we give them to evaluate themselves first of all.

Then after evaluating themselves, they give themselves the marks they feel like or think they deserve. But when it is brought up there sometimes what is verified is different from what they gave themselves by their supervisor. So this sometimes brings a lot of conflict between me and them, and sometimes how I encounter this is by taking them through one by one and explain why I have given them, say 50% instead of 70%.

**Hon. Olale:** Okay, thank you. Do you have any question that you want to ask the panel?

**Mr. Owiti:**Thank you so much, my question is Siaya County Assembly I think is one of the best performing Counties if I don't lie so much plus its Leadership. How do you ensure that whoever is brought on board may be like the staff meets chapter 6?

**Hon. Olale:** How to ensure that the staff meets chapter 6? But that is obvious for any public servant! They have to get certified for this chapter 6 that is KRA, CRB and all that.

**Mr. Owiti:** You may have it and even present it but that won't prevent me from doing any other thing. So how do you ensure that?

**Hon. Olale:** We involve them in decision making, we train them and we work together so that everybody is focused on the mission of Siaya Assembly so that we have the same goal and

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also regularly have meetings so that if there are any issues, we solve them. It's by getting them to participate in what we do.

**Mr. Nyagudi:** Additionally, you know when you go and get certificate of good conduct, it is like a bank statement showing your balance as at that date. So the fact that you come with it now doesn't mean that you are clean now. But continuously if you read that Public Officers' Ethics Act it will show you the measures that the Government puts in place to ensure that you are in good standing as far as the integrity is concerned.

Now, every year you will be expected to submit wealth declaration. Have you ever heard of that document?

**Mr. Owiti:** I know it.

**Mr. Nyagudi:** So an assessment can only be done after a certain period of time. Otherwise we cannot go on looking for CRB everyday as if we are doing some transaction. It is expensive, but again there are officers who check on compliance.

**Mr. Owiti:** But again to add on that just like the chairperson said, I think it is also by training them and inculcating the culture of being honest.

**Mr. Okumu:** And that's why we are hoping that when you come in like now we have checked your background and we asked you to meet chapter 6. Now when you come on board you can also come up with those kinds of strategies to ensure that we remain with chapter 6. So let's pray that you will be one of the successful candidates.

**Hon. Olale:** Otherwise, thank you and we will get back to you in a week or so weeks and thank once more for coming.

**Mr. Owiti:** Thank you.

*(The interview ended)*

*(Mr. Owiti left the Boardroom)*

**3. DAVID OUMA OKUMU**

*(Mr. Ouma was ushered into the Boardroom)*

**Hon. Olale:** Good afternoon!

**Mr. Ouma:** Good afternoon to you.

**Hon. Olale:** My name is Margaret Olale, and I am going to chair this interview panel. I will allow my colleagues to introduce themselves.

*(The panelists introduced themselves)*

**Hon. Olale:** What is your name?

**Mr. Ouma:** My name is David Ouma Okumu.

**Hon. Olale:** Where do you come from?

**Mr. Ouma:** I come from Siaya County.

**Hon. Olale:** Which Sub-County?

**Mr. Ouma:** Rarieda.

**Hon. Olale:** The Ward?

**Mr. Ouma:** East Asembo.

**Hon. Olale:** What is your age?

**Mr. Ouma:** I am 39 years old.

**Hon. Olale:** Are you male or female?

**Mr. Ouma:** I am Male.

**Hon. Olale:** You are sure?

**Mr. Ouma:** Yes.

*(Laughter)*

**Hon. Olale:** The number of your ID?

**Mr. Ouma:** 21534259.

**Hon. Olale:** What is your present job?

**Mr. Ouma:** I work in the County Assembly of Siaya as the Senior Internal Auditor.

**Hon. Olale:** Which position are we interviewing you for?

**Mr. Ouma:** I applied for the position of Director of Finance.

**Hon. Olale:** I hope you have a Bachelor's Degree in Commerce, is that so?

**Mr. Ouma:** Yes, Accounting option.

**Hon. Olale:** And an MBA first class honors?

**Mr. Ouma:** Yes, in Financial Management.

**Hon. Olale:** And you are a CPA?

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**Mr. Ouma:** Yes, I am a certified member of the institute. I am also a member of the Institute of Internal Auditors.

**Hon. Olale:** Did you manage to get all documents required under Chapter Six?

**Mr. Ouma:** Yes, I managed to get all the requirements but for the KRA, the document they gave me is not the actual clearance; they had technicalities on their end. I think it is in their portal but they gave me a notification.

**Hon. Olale:** When are you expecting it?

**Mr. Ouma:** They told me I have to go up to Huduma Center in Kisumu so that they can work on it because I registered in Eldoret, so my tax class is in Eldoret for over 10 years so I have been managing with the one in Kisumu and with online submissions so I must go to Eldoret Huduma Center so that they can transfer my bio data to Kisumu.

**Hon. Olale:** How long will you take to do this?

**Mr. Ouma:** If I find the opportunity it can take 2-3 days.

**Hon. Olale:** Could you name two leadership styles

**Mr. Ouma:** There are various. One, autocratic leadership, laissez-faire leadership, participatory leadership and democratic leadership

**Hon. Olale:** What about two types of motivation an organization can give to staff?

**Mr. Ouma:** Motivations are classified into two i.e. intrinsic motivations and extrinsic motivations. Intrinsic motivations are motivations which have a reward like recognition or certification or recognition for an award. Extrinsic motivation which is the normal one that is attached to monetary value

**Hon. Olale:** Explain mechanical barriers to effective communication

**Mr. Ouma:** One would be distortion of information where information you want to pass is distorted in between, within the communication channel the communication network is not flowing due to some kind of bureaucracy.

**Hon. Olale:** Name 3 organizational barriers to effective communication

**Mr. Ouma:** One is the organizational policies where there are no clear policies. Two is the red tape syndrome which is common in the government sector leading to bureaucracy. Others could also deal with organizational culture where you are probably a manager who feels communication can only come from you

**Hon. Olale:** Define Total Quality Management in the public sector

**Mr. Ouma:** In the public sector, the Total Quality Management is holistically a management where it is determined from the service delivery to the recipient and is about effective and efficient services which are directed towards the total policies in place.

**Mr. Nyagudi:** How are you?

**Mr. Ouma:** I am fine.

**Mr. Nyagudi:** Did you participate in the referendum 2010?

**Mr. Ouma:** Yes, I did.

**Mr. Nyagudi:** What was your polling station?

**Mr. Ouma:** Chemelil Factory Primary School, Muhoroni Sub-County, Kisumu County.

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**Mr. Nyagudi:** Have you read it?

**Mr. Ouma:** Constitution is part of my daily encounters.

**Mr. Nyagudi:** Did you see the National Anthem in the Constitution?

*(Laughter)*

**Mr. Ouma:** Is it really there?

**Mr. Nyagudi:** Yes it was and it has never been changed.

**Mr. Ouma:** I know it is there but in the Constitution I am trying to figure out which Chapter it is.

**Mr. Nyagudi:** It is actually there with the national emblem and the national flag but before we go there did you do the Loyalty Pledge in Primary School?

**Mr. Ouma:** Yes I did.

**Mr. Nyagudi:** In which class?

**Mr. Ouma:** I can't be very specific but I know it is in lower primary between class 1-5

**Mr. Nyagudi:** The national Anthem?

**Mr. Ouma:** We also sang it at that time even one of the forums it is being sung.

**Mr. Nyagudi:** When do you sing the National Anthem?

**Mr. Ouma:** In gazetted public holidays where the President is presiding over or an activity where the Governor is presiding on, then in Primary Schools where it was sung on assembly days.

**Mr. Nyagudi:** Both the morning and evening?

**Mr. Ouma:** No, only in the morning hours; in the evening there was no time to sing

**Mr. Nyagudi:** Sing stanza 3 of the National Anthem in kiswahili

**Mr. Ouma:** I didn't do music if you talk about stanzas you confuse me, unless you give me a tune

**Mr. Ouma:** *Eh mungu nguvu yetu, ilete Baraka kwetu, haki iwe ngao na mlinzi, na tukae na undugu, amani na uhuru, raha tupate na ustawi*

**Mr. Nyagudi:** That is the first stanza, you were asked to sing the 3<sup>rd</sup> stanza. So you used to sing it while seated? I expected you to stand at attention and sing. You need to revisit some of the rules.

*(Laughter)*

**Mr. Ouma:** I also didn't see the respect of standing before the Board to salute because the norm has been you stand and you salute. This environment was not conducive.

**Mr. Nyagudi:** Let us go back to the Constitution which is part of your daily life. It was actualized by certain Acts of parliament. Can you mention two of them?

**Mr. Ouma:** Public Finance Management Act which is dealing with the management of Public Resources, Public Procurement and Assets Disposal Act of 2012 with the regulation of

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2013, Public Procurement and Assets Disposal Act of 2015 with the regulation of 2016 has not been published; they are still relying on the regulation of 2006, County Government Act 2012.

**Mr. Nyagudi:** On leadership and integrity, suppose somebody comes to your office after a very good work and gives you Kshs. 10,000, what are you supposed to do with that money?

**Mr. Ouma:** Why am I being given Kshs. 10,000?

**Mr. Nyagudi:** The person has appreciated; let's say you have done a service to a contractor as a Director of Finance then this contractor gives you the money and says "David, I really appreciate what you did for me, this is not a bribe but I really appreciate it". How are you supposed to treat that money?

**Mr. Ouma:** First before I take that money it is unlawful to receive money in such a manner because as a public officer and the Public Officer's Act guides me quite clearly I am supposed to give due diligence and utmost service to the citizens that is why I am paid from the consolidated fund.

Receiving that money is wrong and if the contractor has to bring it, I know when we talk about money it is a bit emotive but we have things like the gift register that should be put in place to declare such interest and a good one is if someone appreciates you with a *gari*, that one is non-monetary because when it is monetary it is a bit tempting but I would advise that contractor that for the service I was doing I am paid from the national coffers so am not allowed to receive such money.

I could even advise him to use it in charity organizations or donations like right now we have flooding taking place in the county so that they can be used there.

**Mr. Nyagudi:** I would actually take the money because the law allows me to take the money because it is a gift just like a Chief goes somewhere for a *baraza* and people give him a bull or sheep this is something that has value for money, there is only a certain amount which you are supposed to surrender that is if it is beyond Kshs. 20,000.

**Mr. Ouma:** From the ethical point of view even if it is Kshs. 1 you need not have it because that is misuse of resources.

**Mr. Nyagudi:** The Constitution talks about certain minimum standards public officers are supposed to operate in, for example it talks about service beyond self or selfless service. What does it mean?

**Mr. Ouma:** A selfless service could literally mean a service where you do from the bottom of your heart with no ill intention and the baseline is actually to satisfy the citizen or the public

**Mr. Nyagudi:** With no enrichment to yourself?

**Mr. Ouma:** Yes, because as a public officer I am entitled to personal emoluments that are taken from the consolidated funds and it is tax payers' money.

**Hon. Onyango:** Mr. Ouma Okumu, I will ask you 3 questions, 2 you will be describing and 1 you will be naming. Describe the structure of a County Government

**Mr. Ouma:** A County Government has two distinct units; the County Executive and the County Assembly. The County Executive is headed by his Excellency the Governor with

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administrative wings and the Deputy Governor, the CECMs of the devolved functions. Then in the County Assembly it is headed by the Hon. Speaker who is again head of the County Assembly Service Board, we have the County Assembly Clerk as the administrative head then from the political side we have the leadership offices, we have the Deputy Speaker, Majority Leader, Deputy Majority Leader.

**Hon. Onyango:** Describe to this panel the reporting relationship between the Director of Finance, the County Assembly Service Board and other external institutions like External Auditor.

**Mr. Ouma:** Thank you for that question. The Director Finance within the administrative structure reports to the Office of the Clerk because he is the head of the administrative unit but the County Assembly Service Board has the responsibility of the oversight on public resources that are bestowed; so by extension the Director of Finance will be giving periodical reports to the board to address them in either resource allocation, resource utilization and budget execution and operational issue that could be pertaining to financial audit.

On external audit, the Director Finance is at the core of it and being that he will be the dual head of that financial unit, he has to coordinate the external audit services by ensuring the audit cycle is achieved and meeting the set deadlines as per some of the laws which the PFM Act gives a deadline.

In totality the Director Finance will be having a trio kind of relationship with those arms; the Board, Office of the Clerk on administrative matters and external auditors on matters to do with Financial Management.

**Hon. Onyango:** If you are appointed to your position who will be your employer?

**Mr. Ouma:** My employer will be the County Assembly Service Board

**Hon. Onyango:** You have talked of reporting to external bodies like the external auditor; on whose behalf do you do it?

**Mr. Ouma:** The Assembly is a distinct unit and the Board has the overall responsibility for supervision and coordination of the Assembly's activities. My communication with the external auditors will be on behalf of the County Assembly Service Board.

**Hon. Onyango:** Do you just send or you shall share with the Board before you communicate?

**Mr. Ouma:** By the word coordination the board shall be appraised as I earlier stated my responsibility will be embracing the board with information and from guidance of public financial management probably directing the Board on financial issues new standards which are to be put in place before so that communication will be in place before anything is done by external auditors the Board should be much aware because it is a delegated function

**Hon. Onyango:** As you have been working in this position you have mentioned here you must have come across some challenges. How have you overcome internal challenges in your department as Senior Internal Auditor?

**Mr. Ouma:** I will start from whatever I have overcome and how to solve them. One, the word audit is always a thorn in the flesh; so many people don't understand it or they don't

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appreciate it but my simple take is audit is like a side mirror to the vehicle which helps the driver to see if the vehicle is veering off the road. There has been a kind of resistance from the management team to appreciate the work of the Internal Auditor, one way to manage such a challenge is through effective communication.

I would do Coaching, PR and guidance and counseling I also become a resource person where I try to offer solutions to the already existing problem so we don't only sit at the point of critics but you become result oriented in terms of solution service.

**Mr. Okumu:** You have been tested on Constitution matters and so on mine will be more of what you do on a day to day basis. Have you read the Audit Report done by the Auditor General for 2015 for Siaya County Assembly?

**Mr. Ouma:** I did.

**Mr. Okumu:** What kind of opinion did the County Assembly receive?

**Mr. Ouma:** In the 2015/2016 report the Assembly got a disclaimer of an Audit opinion

**Mr. Okumu:** What were some of the standards that you would say led to this

**Mr. Ouma:** A disclaimer of an audit opinion is simply an expression of the External Auditor that the preparation and presentation of the financial statement did not meet the threshold or the framework that is required of it.

It could as well mean during their testing and analysis they did not have supportive evidences that would back the statistics that were shown in the financial statement so in the disclaimer of opinion which the Assembly got there were an array of issues but notable was the issue of bank reconciliation and bank is falling under cash equivalents and that is a very sensitive asset to an organization because it is very liquid so it is subject to theft and fraud.

**Mr. Okumu:** Which other issue?

**Mr. Ouma:** Another issue was reconciliation of the pending bills, budgetary appropriations over-expenditure or under-expenditure, lack of asset register in place. Those are the ones I can remember for now.

**Mr. Okumu:** Was it a good Report?

**Mr. Ouma:** Disclaimer of audit opinion is the worst opinion a certified Accountant can give. It makes me to bleed from inside because I know if the Assembly can get 2 or 3 disclaimers when I am within the service then under the procession of then it is a very big...

**Mr. Okumu:** As a Senior Internal Auditor who is now rooting for the position of Director, what are some of the strategies that you have so that we don't get such kind of opinion and we move from disclaimer to qualified?

**Mr. Ouma:** From the background of my long experience on audit, I am also a trained Accountant. I have the technicality of fixing some of those issues. One, I would really strengthen the internal audit in the accounts office; I would create an examination office and a reconciliation desk straight away to help on the issue of reconciliations which were highlighted in the previous issues.

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Two, I would advocate through the Board to champion for strong oversight committees, that is the Audit Oversight Committee and the PIC/PAC Committee. I would advise the Board to help in capacity building so that those institutions can help us to improve our system.

Very importantly, I would coordinate the Audit process because I know that could be one of the main challenges where when the audit activity is taking place it is taken with a lot of disinterest and we don't appreciate that external auditors do come in for like a month or two so they really don't know or have the inside information of the organization.

By me being part of that exercise through organizing entry meeting to the responsible management and the key management County Assembly Clerk, the Director of Finance, Procurement, the head of capital projects construction with the head of Budget we try to tie some of these issues that the Auditors are highlighting as grey that we could address.

**Mr. Okumu:** Assuming that you don't get this job and given that your position is also key in the Audit process what are some of the things you are going to do to ensure that you work on this Report?

**Mr. Ouma:** When I was applying for the job I really prayed that I get it but if I don't get it I will still thank God that I still have one. As the head of Internal Audit I will still liaise with the Board and the best way to help is to first improve on finance office because there is a lot of capacity there. You cannot have a good audit report if the person preparing it does not know what they are doing.

Secondly, through continuous audit process, I will be highlighting some of these issues and escalating them to the Board for them to note that these are areas that they will be appreciating that some of these issues will be highlighted prior to the coming of External Auditors come.

The good thing about audit exercise; whatever the external Auditors come and find that the Internal Auditor had raised, in most cases they don't look at it much because at least the management has been made aware that this thing is happening and it will not happen again.

**Mr. Okumu:** Assuming that you get this position and you are to hand over to whoever will be recruited to the position of Senior Internal Auditor; what would you share with him or her as gaps?

**Mr. Ouma:** One is about the number of staff seconded to that office so one thing I will share with him/her is that they must be prepared to work overtime because there were cuppings which were done by the commission, to also work hand in hand with the Audit Committee to help in the strengthening of the internal control system and to also be on the look out and do a lot of risk management and try to identify those gaps as I have been doing them.

**Mr. Okumu:** Which Act of Parliament governs Accountants?

**Mr. Ouma:** Accountants' Act No. 15 of 2008 and the bodies involved here is KASNEB, the body dealing with the examination of the accountants. ICPAK that is regulating and licensing of Auditors and Accountants

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**Hon. Olale:** If you got this job, currently there is a Principal Finance Officer who may also be eyeing the same job. If you were to get this job, how would you relate to him since he has been in that position for many years?

**Mr. Ouma:** I would try to do peer guidance and counseling so that he appreciates that this job does not necessarily have to be his, it can be for any Kenyan and if he does that then he should not resist. If he resists then I will use my leadership skills through directing, guidance and counseling and coaching the staff but I believe the Board will play a vital role in ensuring that there is harmony.

**Hon. Olale:** If you were to get this position, how long would you need to wrap up your current position before you move to the new one.

**Mr. Ouma:** That is a technical question because if I were to get the job maybe even today I would really pray to God for the reward but we only have 2 months to close the Financial Year so getting this position and exiting the other one will pose a challenge to the Assembly.

If the Board hires me for this position then I will kindly request the Board to give me another 2 months for transition so that I also prepare the work of audit properly so that there is no vacuum and I don't get to the Financial Year 10 months to be responsible for financial transactions that I did not participate for the last 10 months and only participated for the last 2 months.

To be fair if I get the appointment I would move to the office substantively effective July.

**Hon. Olale:** Tell us, we are not Accountants except him (Mr. Okumu) if you need to do auditing of the accounting department as it is now before you move; would you need to do auditing so that at least as you start the FY you start on a clean slate taking over from the current PFO and then also helping whoever will take over your current position. It's like you might have two positions you would want to hand over and you would also need to take over so how long in total do you need?

**Mr. Ouma:** As at now we have done the audit of the finance for 9 months. We have been doing risk based audit, we are not transiting to departmental but initially we were having departments but now we are moving towards Directorate, the key departments that are according to audit. We have done audit of HR and Procurement for 6 months, Finance for 5 months and we are on ICT Section that is also a key department because they have a lot of budgetary allocation

I was just about to discuss with the head of Procurement so that we can clear with them because when I checked with our procurement plan we were to finish procuring items in May remaining the pending items awaiting disbursement of funds but the processes according to our plan was to end in June. We also plan to do audit for Works department

It is the- of Financial Statements, we would do it by the end of June

**Hon. Olale:** That means that you would close the books so that as at 1<sup>st</sup> of July you start on a clean slate.

**Mr. Ouma:** I have given my bond of commitment that if I get the job, some of these challenges, being an insider I understand them. I am prepared to fix them and I will start by 1<sup>st</sup> of July in the new FY

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**Mr. Nyagudi:** If you are successful for this position and you are also saying you want to forgo the audit of the finance so that you can start on a clean slate, would you still be independent because now you are going to audit the people who are supposed to hand over to you and now you are taking over from them. Are you going to be still independent in doing audit?

**Mr. Ouma:** When you talk about transition, the independence becomes a bit subjective but I wouldn't start that job today because audit will suffer and that disclaimer of that opinion would show the External Auditor should come and find that the Internal Auditor had done the report but some of them we can now discuss with the Board on the best modalities of someone technical can take up that position.

**Mr. Nyagudi:** Assuming you are successful for this position, you are going to be in charge, again you are going to audit them you are the same person then you want to sit in the same position; it is like you are auditing yourself!

You see now you are auditing and giving a Report but I have counted I have seen only Kshs. 10 and then I want to start with the same amount; how sure are we that you are going to be independent in declaration of Kshs. 10.

That is a thought but I think the concern is there because you cannot just abandon a department within 1 week and you say you are going under the period which they need to work as a team, both the Audit and the Finance to ensure that you deliver because if you don't prepare then it is going to be worse than the disclaimer, I don't know what they can give.

**Hon. Olale:** I think you need to exercise a lot of humility because I know taking over from an incumbent who has been there for years is not easy. If you get this position you will have to exercise a lot of humility and professionalism so that it does not affect the work of the incumbent and also the work you are going to leave because it is likely if you get it you might get somebody from that Finance Department to hold on to your current position as probably the board looks for the right person so what you need to remember is to exercise humility so it is not like you are better or your God has heard you.

Otherwise, do you have any question?

**Mr. Ouma:** I just want to thank the Board for this opportunity to appear before the panelists then once more extend my gratitude to the panelists for taking their time to really try to get to what value addition I would give if the opportunity arises. I am greatly humbled I know there are so many Kenyans who really deserve such opportunity. Thank you.

**Hon. Olale:** We wish you well, we wish you success.

*(Mr. Ouma left the Boardroom)*

**4. DANISH OKUTHE**

*(Mr. Okuthe was ushered into the Boardroom)*

**Hon. Olale:** Good afternoon! My name is Margaret Olale, and I am going to chair this interview panel. I will allow my colleagues to introduce themselves.

*(The panelists introduced themselves)*

**Hon. Olale:** What is your name?

**Mr. Okuthe:** My name is Danish Okuthe.

**Hon. Olale:** Which County do you come from?

**Mr. Okuthe:** I come from Homa Bay County.

**Hon. Olale:** Which Sub County?

**Mr. Okuthe:** Ndhiwa.

**Hon. Olale:** The Ward?

**Mr. Okuthe:** North Kabwoch.

**Hon. Olale:** What is your age?

**Mr. Okuthe:** I am 51 years old.

**Hon. Olale:** Gender? Male or Female?

**Mr. Okuthe:** I am Male.

**Hon. Olale:** You are sure?

**Mr. Okuthe:** I am sure.

*(Laughter)*

**Hon. Olale:** Your ID number?

**Mr. Okuthe:** I forwarded it.

**Hon. Olale:** You don't have? Your ID number, yea.

**Mr. Okuthe:** Ooh. 9123057.

**Hon. Olale:** Okay. Your present job?

**Mr. Okuthe:** I am the Principal Finance person of Siaya County Assembly.

**Hon. Olale:** Principal Finance?

**Mr. Okuthe:** Yes

**Hon. Olale:** Which job did you apply for?

**Mr. Okuthe:** I applied for the position of Director Financial Services

**Hon. Olale:** So we have gone through your papers, and we see you have an Executive MBA, but we have not seen your Bachelor's Certificate?

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**Mr. Okuthe:** Yes, for my Bachelor's, even I think I have not seen the originals, they got lost and I just have the copies, but I couldn't get from where I was working. I just have the police abstract there.

**Hon. Olale:** Yea, because these do not look like they are written. They are not like a degree.

**Mr. Okuthe:** Just transcripts. The real degree certificate got lost.

**Hon. Olale:** But these ones don't give us the comfort to consider them as a Bachelor's degree

**Mr. Okuthe:** Yes.

**Hon. Olale:** So that one we say is not a degree, because transcripts you can do two terms, two semesters and then it is credited to you. So we don't have a confirmation.

**Mr. Okuthe:** They are transcripts for every year. 1<sup>st</sup> year, 2<sup>nd</sup> year, 3<sup>rd</sup> year.

**Hon. Olale:** But would it not have been easy to just call the college where you went? Because those who graduate normally their names are listed in the year that they graduated?

**Mr. Okuthe:** I was just planning to go back. I graduated outside Kenya.

**Hon. Olale:** Where? How long was it?

**Mr. Okuthe:** In 1997

**Hon. Olale:** But that is a long period, and you have operated without them?

**Mr. Okuthe:** No. They just got lost in the course of my work. There was a time I was working in Mandera, when I was travelling from Eldoret to Mandera, a whole bag which I was carrying, someone took. It was in it.

**Hon. Olale:** Do you have CPA? Are you a Member of CPA?

**Mr. Okuthe:** No. I am not a Member.

**Hon. Olale:** You are not a Member?

**Mr. Okuthe:** No. I am not.

**Hon. Olale:** But I notice you have at least 5 years working experience.

**Mr. Okuthe:** I have more than 5 years.

**Hon. Olale:** Yes. Over 5 years. Did you manage to get all the Chapter Six of the Kenyan Constitution requirements? CRB, HELB, KRA,

**Mr. Okuthe:** Yes, I have. For KRA, I have but I wanted to get a new one. I have the one when I was being interviewed for principal Finance Officer.

**Hon. Olale:** But you are supposed to be with it?

**Mr. Okuthe:** I had applied, but they told me that there was a weak network, that I needed to go up to Kisumu, but I had applied, they just needed to download it for me.

**Hon. Olale:** Do you have a Certificate in Computer applications?

**Mr. Okuthe:** Yes I have.

**Hon. Olale:** I have not seen it here.

**Mr. Okuthe:** Yea. It's there.

**Hon. Olale:** Okay. Now Danish, can you name two leadership styles?

**Mr. Okuthe:** Autocratic Leadership, and Democratic Leadership.

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**Hon. Olale:** Okay. And how many types of motivation do we have? Name them.

**Mr. Okuthe:** Motivation; One can motivate through a letter of recognition, can motivate through a stipend, can motivate through appreciation.

**Hon. Olale:** Okay. Would you explain to me the Mechanical failures to effective communication?

**Mr. Okuthe:** Language barrier and also coherence in a speech

**Hon. Olale:** 3 organizational barriers to effective communication

**Mr. Okuthe:** One is lack of consultation, lack of delegation.

**Hon. Olale:** Can you define Total Quality Management in the public sector

**Mr. Okuthe:** I may not be able to define it.

**Hon. Olale:** Okay. You cannot define it?

**Mr. Okuthe:** Yea

**Hon. Olale:** Okay.

**Mr. Nyagudi:** Danish, how are you?

**Mr. Okuthe:** I am fine, sir

**Mr. Nyagudi:** I would like to discuss with you about your knowledge on the Constitution. Apart from the PFM Act, what other acts of Parliament touches on issues of devolution?

**Mr. Okuthe:** We have the local Government Act, we have the Urban and the Cities Act, We have Governmental, and we also have County Governments Act.

**Mr. Nyagudi:** Yes, I am going to give you full marks there because you have mentioned several, but so far we only asked for the three.

**Mr. Okuthe:** I said County Government

**Mr. Nyagudi:** You also talked about Local Government. I think my colleagues can attest to that. So I have removed it for you and replaced with County Government's Act. So you still get your full score.

**Mr. Nyagudi:** Where were you in 2010?

**Mr. Okuthe:** I was working in Bondo.

**Mr. Nyagudi:** Yes, and voted for the Constitution?

**Mr. Okuthe:** Yes.

**Mr. Nyagudi:** Chapter 12 of the Constitution, in which we have the National Anthem and relevant specific Presidential Standard, the Emblem, the National Logo, The National flag, What are the colours of our National Flag?

**Mr. Okuthe:** We have white, we have red,

**Mr. Nyagudi:** Which one is at the top? Just come from the top going down.

**Mr. Okuthe:** There is white then there is black.

**Mr. Nyagudi:** So white is at the top or black? Are you trying to see in between?

*(Laughter)*

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Did you look at that flag when you were coming? It is at the Assembly gate.

*(Laughter)*

**Mr. Okuthe:** I always see it but...

**Mr. Nyagudi:** You have never taken keen interest? You don't even know how to differentiate between our flag and that one of Uganda?

**Mr. Okuthe:** If they are comparatively put next to each other, then...

*(Laughter)*

**Mr. Nyagudi:** You would tell which is our Kenyan flag?

**Mr. Okuthe:** And yet now I am not in a position to imagine the....

**Mr. Nyagudi:** The arrangement of the colours of the flag?

**Mr. Okuthe:** Yes

*(Laughter)*

**Mr. Nyagudi:** Now probably you know the National Anthem?

**Mr. Okuthe:** Yes.

**Mr. Nyagudi:** Now get the second Stanza in Kiswahili. The first stanza is normally the Line 3 of the National Anthem on which in Kiswahili, the *Eh mungu nguvu* and that way and then the second one, can you recite it? Can you sing it?

**Mr. Okuthe:** I would only with the first Stanza.

**Mr. Nyagudi:** Ehe, the second one you don't know, but have you ever heard it sung?

**Mr. Okuthe:** Yea I have heard of it.

**Mr. Nyagudi:** Okay. Now, there is something called Public Officers' Ethics Act. Mention one single thing that it talks about.

**Mr. Okuthe:** It talks about accountability

**Mr. Nyagudi:** By a public officer?

**Mr. Okuthe:** Yes.

**Mr. Nyagudi:** Who is a public officer?

**Mr. Okuthe:** Is any person that is employed by a State corporation.

**Mr. Nyagudi:** Public and withdrawing salary from where?

**Mr. Okuthe:** The Government.

**Mr. Nyagudi:** The Government is big. Have you ever heard of the consolidated fund?

**Mr. Okuthe:** Yes

**Mr. Nyagudi:** Where you are accountable to...

**Mr. Okuthe:** Yes.

**Mr. Nyagudi:** Now, which other Act of Parliament deals with issues of integrity?

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**Mr. Okuthe:** Public Finance Act.

**Mr. Nyagudi:** who is the Chairman of Ethics and Anti- Corruption?

**Mr. Okuthe:** Is eeh Bishop Sulale.

*(Laughter)*

**Mr. Nyagudi:** Have you ever heard of somebody called Wabukala?

**Mr. Okuthe:** Wabukala?

*(Laughter)*

*(Loud consultations)*

**Mr. Nyagudi:** Now, I want to bring to your attention, application of Law. When somebody talks about selfless service, can you give an example of a selfless service?

**Mr. Okuthe:** A service that is provided without any discrimination, without restraints irrespective of gender, race and the national condition that you may be.

**Mr. Nyagudi:** Let me give you an example of selfless service. A pilot lands in Kapedo, where those bandits are, airlifts a woman who has been shot in the arm. You know first of all it is very dangerous to land there, but this person looks at it like; 'I think I must take a risk. I am not going to look at my personal state, let me look at the state of the person who is suffering. That is a selfless service.

You are already at the gate going home, but then you meet somebody that you are supposed to serve in the office. Will you tell the person 'come tomorrow I am already out, I am now going, my work starts from eight to five?

**Mr. Okuthe:** I will give him dates, and if it is something that is more pressing, I will just go back to the office and assist.

**Mr. Nyagudi:** That means you are no longer looking at your personal interest, and you are looking at the overall good.

**Mr. Okuthe:** Yes.

**Mr. Nyagudi:** Siaya County has got 30 Wards. How many CECMs do you think we are having, because you need to know the Government. Currently as we speak, how many CECMs do we have?

**Mr. Okuthe:** The ones that were approved and signed?

**Mr. Nyagudi:** yes, and are supposed to be working?

**Mr. Okuthe:** They are supposed to be ten.

**Mr. Nyagudi:** That Ten is based on what?

**Mr. Okuthe:** The ten is based on the number of Sectors.

**Mr. Nyagudi:** The CECMs of a County is determined by the number of Wards you are having. Have you ever known that? If you have less than 30 Wards, if you go to a County like Kakamega, with around 46 Wards, you will have more CECMs? Have you ever known that?

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**Mr. Okuthe:** You know there are some Counties that instead of having like... maybe here we have CECM Finance, but maybe in certain Counties Finance have its own CECM, and Budget has its own CECM. There are certain Counties that have done that

**Hon. Onyango:** Danish Okuthe!

**Mr. Okuthe:** Yes

**Hon. Onyango:** I will now be very incensed to ask you; One, Could you please describe the Structure of our County Government?

**Mr. Okuthe:** The County Government is made up of two major entities, that is the Executive and the County Assembly, but the County Executive has also some entities, the Sub counties are entities, and County Public Service Board are also entities.

**Mr. Onyango:** Now the next question. I am sorry that I still want you to describe. Describe the reporting relationship between the Director Finance, the County Assembly Public Service Board and other external institutions like external Auditor.

**Mr. Okuthe:** The County Assembly is an entity within the County Assembly that oversees operations of all departments within the Assembly. The Department of Finance reports to the County Assembly all its operations in respect of reports, regarding payments, pending bills and incomes that have been received, but external entities that we also report to like the external auditors, when they come and look at our operations, they always raise queries that are surrounding how we operate.

When we respond to these queries, we don't just respond and take to their offices; we have to share with the County Assembly so that they are aware of what we are responding to. So that is the linkage between the external Auditor and the administration of Finance.

**Mr. Onyango:** Thank you. I know you have been working in the position that you mentioned here. You have been the Finance Officer in the County Assembly of Siaya. You might or you have come across some challenges in that department. As a Principal Finance Officer, how would you overcome the internal challenges in your department? And could you explain those that you have overcome?

**Mr. Okuthe:** Okay, I will start by mentioning one of the challenges that we have. One of the challenges is interruption of cash flow. It is never there throughout. So what we do, we plan, so that we ask for whatever we want to use every month. Initially the institution says the PFM Act is that we should ask for money every Quarter, but this one is not practical. So we ask for money every month. That is one challenge.

Another challenge that we have is that we have Members of the County Assembly that joined us recently, but before they came, they knew that in the County there is money. So I had to take the pain of explaining to them that it's never there throughout. There are periods that it is there and there are periods that it is not there, so we therefore cope with the challenge.

Another thing is that at the end of every Financial Year, we always have a meeting, and when I talk to staff, and when I tell them that the salary that they get in the month of June, they should be spending it very sparingly, because sometimes after June, money comes after two months, so I always try to induct them how they should manage their finances.

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**Hon. Onyango:** Okay.

**Mr. Okumu:** Yes, Mr. Danish, principal Finance Officer,

**Mr. Okuthe:** Yes!

**Mr. Okumu:** Seemingly you understand the Department very well, yea?

**Mr. Okuthe:** Yes.

**Mr. Okumu:** And you understand the challenges?

**Mr. Okuthe:** Yes.

**Mr. Okumu:** Now I want to take you away, just some little definition. What is a vote head?

**Mr. Okuthe:** Vote head is a classification of items that has been allocated funds. For example we allocate funds for travelling, so there must be an item that is allocated for travelling, that is what we call vote head.

**Mr. Okumu:** Under a finance office, you have a cashier. What are some of the internal controls that you would put in place for the money in cash? And how would you ensure the safety?

**Mr. Okuthe:** One way of managing cash, we give a small amount of imprest, let me say upto 100, and this 100 is meant for petty expenses like postage, small maintenance, tyre puncture, and such like. So after you have given to a cashier an imprest like Kshs. 100,000, he uses it. When it is over, there is a surrender form that he uses to account for the money that was given.

So he will first of all have a list of all the vouchers that were given, and post them in a petty cash book, then bring them forward for checking to see if the entire amount has been spent. If incase of the 100,000 that was given he has only spent 90, and has refused to surrender, so when I reimburse, I don't give the entire amount, I only give upto that. Yes.

**Mr. Okumu:** Very well. So we are preparing for the end year closure. So in the County Assembly Audit, which standard do they use in reporting?

**Mr. Okuthe:** The National Treasury has created a Board.

**Mr. Okumu:** Which Board?

**Mr. Okuthe:** They have created a Template.

**Mr. Okumu:** The Siaya County treasury has created a Board?

**Mr. Okuthe:** No. The National Treasury as a Board has generated a template used for reporting by all the County entities.

**Mr. Okumu:** Okay. Now, let's move back again, that is the year 2015/2016. There was an Audit report from the Auditor General. Have you read the Report?

**Mr. Okuthe:** Yes.

**Mr. Okumu:** What kind of reading did you get on the County Assembly?

**Mr. Okuthe:** We got a disclaimer.

**Mr. Okumu:** Yes, under what circumstances? Can you point out some of the issues? Without explaining, just list them.

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**Mr. Okuthe:** To have Yes. Some of the issues that paused as a disclaimer are; we had prior year, issues that had not been resolved, and then we have issues that are not resolved and are carried over to another year like sitting allowance, so it still affects the reports. So those prior years, and the 2015/2016, that is the first year that the Assembly started reporting independent from the Executive, and you know initially we never used an account, the account was one.

**Mr. Okumu:** Was that the reason for the disclaimer?

**Mr. Okuthe:** Yes, the opening balances were now not accurate because some of the balances we had reported on, they had also reported, so that was one of the disclaimers.

**Mr. Okumu:** Those are the reasons for the disclaimer?

**Mr. Okuthe:** Another one of inaccurate reconciliation Statement.

**Mr. Okumu:** Okay. With your position now. Suppose you get this position, what is it that you are going to do differently to address some of these issues so that you don't end up again with a disclaimer? You get a better one. Again, is a disclaimer in your opinion a good report?

**Mr. Okuthe:** No.

**Mr. Okumu:** It is not. So what are you going to do differently if you get this position to ensure that you are better qualified?

**Mr. Okuthe:** What I would do different is, we had started to resolve issues that had been carried over from the previous year, and even our account I described as being audited. There is an indication that auditors will come out from disclaimer, they indicated before we repercussions were going to be was adverse. So with the response that we have given, I even think we will move to qualified with excess.

**Mr. Okumu:** So, now that you are not a Member of ICPAK, what are we going to do about this? If you are a Member of ICPAK, then you are in a professional body, but if you are not a Member of ICPAK, then what are you going to do to ensure that you fit in a certain body that regulates the accountants?

**Mr. Okuthe:** Those people who are in the position that I am, before the Act came in place expected to register and to do an exam. What I will do is, I will register, and I want to register this year. I know I have exceptions. I only need a few papers then I register as a Member.

**Mr. Okumu:** Okay.

**Hon. Olale:** Danish?

**Mr. Okuthe:** Yes, Madam.

**Hon. Olale:** I noticed that I have not seen any Accountancy certificates here. I don't know if they are here but I have not managed to see.

**Mr. Okuthe:** Like which certificate?

**Hon. Olale:** Like KASNEB, etc.?

**Mr. Okuthe:** No. That is what he is asking me. That is why I have not registered with ICPAK.

**Hon. Olale:** Okay, so you have not done Accounts?

**Mr. Okuthe:** I have not done CPA.

**Hon. Olale:** You have not sat for any Accounting Certificate Course?

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**Mr. Okuthe:** No.

**Hon Olale:** Now, does this job need Accountancy? Start all over. Maybe you can explain to us.

**Mr. Nyagudi:** Did you read the advert?

**Mr. Okuthe:** Yes.

**Mr. Nyagudi:** What were the requirements? Maybe that can also add to the questions.

**Mr. Okuthe:** One of them is registration with a professional body, another one is a period of service.

**Mr. Nyagudi:** What did you find on academic qualifications?

**Mr. Okuthe:** There is Bachelor's Degree and Master's is an added advantage,

**Mr. Nyagudi:** There was no mention of Accountancy? CPA?

**Mr. Okuthe:** I think I started with that.

**Mr. Nyagudi:** So this position ideally would require that you must have done CPA, and finalized all the papers of CPA, of which you also said you have exemption. I think the best thing is for you to register for Accountancy and do CPA for you to be an Accountant.

So for now, since you have not sat in any accountancy class, it would be tricky for you to hold an accountancy position, since you have not sat for CPA or any accounting papers. You are not registered to any body.

**Mr. Okuthe:** I have sat for accounting papers except I have not done professional accounting papers, because when you do BCom, you do accounting papers.

**Mr. Nyagudi:** All these accounting papers?

**Mr. Okuthe:** Yes

**Mr. Nyagudi:** But that is not a profession?

**Mr. Okuthe:** Yes. That is what I am saying. I was just putting right the terms. I have done accounting papers, except I have not done for the professional body.

**Mr. Nyagudi:** Okay.

**Hon. Olale:** But then you don't have the documents of the BCom here? I don't know if she (Ms. Rosalinda Baraza) can see it?

**Mr. Okuthe:** I explained to you that we have transcripts, but the original certificate like that of Masters got lost.

**Hon. Olale:** Yea, Masters Certificate is here, MBA, but Bachelors is what we are looking for.

**Mr. Okuthe:** Yea, that is what I was explaining. It is what got lost, that is why I even have copies of the transcripts, even the copies for form four is just a photocopy.

**Hon. Onyango:** May I seek information through the Chair.

**Hon. Olale:** Yes.

**Hon. Onyango:** I wonder if there is any case of a lost certificate or anything and you reported and got a police abstract.

**Mr. Okuthe:** Yes I have

**Hon. Onyango:** You got it?

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**Mr. Okuthe:** Yes.

**Hon. Olale:** But this one is reading; Christopher Nyajwondo? Is that you also? Danish Okuthe?

**Mr. Okuthe:** There is a place for father's name.

**Hon. Onyango:** He is called Nyajwondo?

**Mr. Okuthe:** Yea.

**Hon. Olale:** Anyway, thank you.

**Mr. Okumu:** And, word of advice. It is better; you have a police abstract right?

**Mr. Okuthe:** Yes.

**Mr. Okumu:** And this is 2018, why can't you find a way of getting, a copy of the certificate from the university, because you cannot hold an abstract forever.

**Mr. Okuthe:** Yes.

**Hon. Olale:** It expires.

**Mr. Okumu:** Yes, it expires. You see, what you have there is not valid. And again, if you look at even the KRA, the one you have there is already expired. It expired in 2014. What you have there is for 2014. Compliance Certificate also if you can apply.

**Mr. Okuthe:** I had applied for it. Yesterday when I went to Huduma Centre here, it was a bit slow, and they said they could not download it for me. I had applied.

**Hon. Olale:** Okay, that is fine, we will let you know, but if you have any questions you can ask.

**Mr. Okuthe:** I just want to thank you for the opportunity that you have given me to appear before you, and I hope something good will come out of this meeting.

**Hon. Olale:** Something good will definitely come. May I ask, on a different note. You know when we do an interview, we go for the best. You expect the best, but at the same time, it may not go the way you wished. How would you take it? If you miss to get this position? Given that it is the highest position in Finance in this Assembly?

**Mr. Okuthe:** when you set interest for something, it means you want it. If you don't get it, you will be disappointed.

**Hon. Olale:** Okay.

**Mr. Okuthe:** Yes.

**Hon. Olale:** So we will let you know, maybe in a week or two. We will see all the candidates and maybe do a report then let you know. I wish you all the best

**Mr. Okuthe:** Thank you.

*(Mr. Okuthe left the Boardroom)*

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## 5. ALOYCE OMBOYO OBAMA

*(Mr. Obama was ushered into the Boardroom)*

**Hon. Olale:** Good afternoon!

**Mr. Obama:** Good afternoon to you.

**Hon. Olale:** My name is Margaret Olale, and I am going to chair this interview panel. I will allow my colleagues to introduce themselves.

*(The panelists introduced themselves)*

**Hon. Olale:** What is your name?

**Mr. Obama:** My name is Aloyce Omboyo Obama

**Hon. Olale:** Where do you come from?

**Mr. Obama:** I come from Kisumu County.

**Hon. Olale:** Which Sub-County?

**Mr. Obama:** Nyando

**Hon. Olale:** The Ward?

**Mr. Obama:** Kabonyo Kanyangual

**Hon. Olale:** What is your age?

**Mr. Obama:** I am 42 years old.

**Hon. Olale:** Are you male or female?

**Mr. Obama:** I am Male.

**Hon. Olale:** You are sure?

**Mr. Obama:** Yes.

*(Laughter)*

**Hon. Olale:** The number of your ID?

**Mr. Obama:** 12709407

**Hon. Olale:** What is your present job?

**Mr. Obama:** I work in the National Treasury in Vihiga County.

**Hon. Olale:** Which position are we interviewing you for?

**Mr. Obama:** Director of Finance.

**Hon. Olale:** I hope you have a Bachelor's Degree in Commerce.

**Mr. Obama:** Yes.

**Hon. Olale:** And an MBA?

**Mr. Obama:** Yes, Finance option

**Hon. Olale:** And you are a CPA?

**Mr. Obama:** Yes, I am a certified member of ICPAK

**Hon. Olale:** Did you manage to get all documents required in Chapter Six?

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**Mr. Obama:** I only managed to get KRA, CRB and HELB

**Mr. Nyagudi:** Can you Sing stanza 1 of the National Anthem

**Mr. Obama:** Oh God of all creation...

*(Laughter)*

**Hon. Onyango:** I have 3 questions. One; Could you please describe the structure of a County Government?

**Mr. Obama:** The structure of a County Government has two arms; The Executive and the County Assembly. The Executive is headed by the Governor, the CECMs, COs and County Secretary as the secretary to the cabinet. The County Assembly has County Service Board, the Speaker, the Clerk, MCAs and the staff.

**Hon. Onyango:** Describe to this panel the reporting relationship between the Director of Finance, the County Assembly Service Board and other external institutions like External Auditor.

**Mr. Obama:** As the Director of Finance, I will be reporting to the Clerk of the County Assembly. The same goes to the County Assembly Service Board but a report has to be channeled through the Clerk then it goes to County Assembly Service Board while I present myself to the County Assembly Service Board to defend the report because I will take ownership. The responsibility of the preparation of the financial reports is vested on me but in collaboration with the Clerk.

For external parties like the KENAO it goes the same way I will report first to the Clerk because it as to be authenticated by the Clerk.

**Hon. Onyango:** What role will the County Assembly Service Board play?

**Mr. Obama:** The County Assembly Service Board could always ask queries may be the funds are not used in a good way. They may also query the absorption of funds. If I table the report and we are using one item so much vis a vis not using the other vote heads they may also query.

They also have an overview of how the expenditure of the Assembly is being run because as the management of the Assembly they have all the right and oversight in this and expenditures of the Assembly.

**Hon. Onyango:** You have said you will table the Report, how will you table the Report to the County Assembly Service Board? through which channel?

**Mr. Obama:** I will make copies that are enough for the County Assembly Service Board so that each and every member will have a copy but this copy must pass through the Clerk for authentication. I will also have mine.

**Hon. Onyango:** Where are you working now?

**Mr. Obama:** The National Treasury in Vihiga County as the Chief Accountant.

**Hon. Onyango:** As Chief Accountant and now that you are also going to be God willing Director of Finance in Siaya County Assembly, could you please tell the panel some of the

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challenges you might have come across or you foresee when you become the Director of Finance and how will you solve them?

**Mr. Obama:** I would start with the challenges for Director of Finance. Money is not enough. One of the challenges that I must articulate and agree with is that the resources are not enough and you must be prudent to use the resources accordingly. As a Director of Finance I will be handling MCA's, members of the Board and the staff I must be very cautious on how to deal with them.

At the County being a Chief Accountant there are some weaknesses in the structure of government finances whereby a contractor would like to be paid yet the work is not done, the documentation to the payment voucher is not in order and you get some challenges maybe from heads of department that may have colluded with the contractor to pay. Somebody might be tempted to report you to your boss that you are not performing but you are trying to enforce the procedures and regulations of finance.

Also working with staffs that are not well conversant with what they are doing because when you don't have enough staff or staffs who are not competent it is a challenge. When you are reporting your financials you will find some difficulty.

**Hon. Onyango:** I believe you know E-banking. What are its limits?

**Mr. Obama:** One of them is network challenges. You may find you are trying to pay someone through KCB but the money is not with KCB it goes to a different account. There is also the issue of timing you may find that the network is there but the Central Bank has closed the working hours. Those challenges may bring queries and somebody may think that you are not working.

**Hon. Olale:** I note that you are working with the National Treasury. Are you aware that in some counties there are a lot of conflict between the Board Chair i.e. the Speaker and the Clerk, have you heard about that?

**Mr. Obama:** Yes, I have.

**Hon. Olale:** How would you address that if such a thing happens and you have a report that you should submit through the Clerk without giving it directly to the Speaker?

**Mr. Obama:** I am living testimony of such a situation where being the acting Principal Finance Officer in Kisumu County Assembly I worked there for 1 year as head of finance. The Speaker is supposed to manage resources but the technical part is for the Clerk. You may write something but the Clerk sometimes does not have the professionalism aspect of finances.

Mine is to give insight but I am also supposed to let the Speaker know exactly what we are doing so you find that the Clerk would like settle some issues and I would also like to pass the information equally to the Speaker so that you find that you are at conflict with the 2.

The Speaker would like to know what is going on how the money is being spent so I need to give some explanation to the Speaker because he is entitled to manage the resources of the Assembly and as well as the Clerk because he is the AIE holder. That is where there is a mishap. The Speaker does not sign any vote head provision and he is not being audited but to some extent he will be required to answer to these audit queries. That is why it is important to know as the

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Speaker what the financial implications are the expenditure and the income received so if people are not working as a team it becomes a challenge.

**Hon. Olale:** Who is your employer?

**Mr. Obama:** I will be responsible to the Speaker.

**Mr. Okumu:** You have all this experience in the county and the National Treasury who is the accounting officer in for example the Sub-County Hospital?

**Mr. Obama:** The Medical Superintendent.

**Mr. Okumu:** How did you know that?

**Mr. Obama:** I have worked at Sub-Counties as an Accountant and the person that signs the vote head provision is the Accounting Officer.

**Mr. Okumu:** Where do they get the authority?

**Mr. Obama:** From the appointing officers

**Mr. Okumu:** Is it automatic that in the position you become the Accounting Officer?

**Mr. Obama:** According to the structure national government if you are the superintendent then you become the accounting officer but at times they have the administrators. For the time I have been there, the Medical Superintendents have been responsible for the management of resources.

**Mr. Okumu:** I know you are conversant with the Auditor General Reports with regards to County Governments and County Assembly. Could you identify some of the opinions that cut across some of the Counties you are well conversant with? What are the circumstances that led to such kind of opinions.

**Mr. Obama:** During my tenure the County Assemblies have never got a qualified opinion. Mostly they get disclaimer of opinion which means that there is some material information that the records are not disclosing.

At the same time you find that the Budget utilization might have not been done as per the Budget estimates. You find that you have voted for fuel or traveling this much but you end up spending more than what you have voted. Those are the small queries that come with the Auditor General. I believe if prudent financial management is there then those disclaimers of opinion that are usually given to County Assemblies should not be there because they might as well get the unqualified opinion.

**Mr. Okumu:** Is there a gap in the PFM Act?

**Mr. Obama:** There is no gap but the only thing that the utilizers and the CASB, the Clerk and now the Director of Finance if we budgeted to say in year we will be spending Kshs. 200 million then you don't exceed the Kshs. 200 million.

**Mr. Okumu:** There is a culture that in the County Assemblies they can only get the disclaimer of opinion, suppose you are successful and get this job what are some of the things that you will put in place?

**Mr. Obama:** First, is to identify the priority areas so that when budgeting, we budget as per the priority areas that are being absorbed mostly. It is not bad to say something will consume Kshs. 200 million and we budget for that amount. It is not bad to budget Kshs. 150 million for

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fuel because we have known we will consume the fuel. We have known for the quarter how much we can consume so that when we are budgeting we are doing it prudently so that you can absorb the Budget accordingly. What happens is that we Budget and absorption and utilization becomes a different thing.

**Mr. Okumu:** Apart from budgeting what else?

**Mr. Obama:** Another thing is controls so that when you are making these payments you must ensure that proper documentation. Lack of proper documentation is a challenge.

**Mr. Okumu:** For how long have you been in Vihiga County?

**Mr. Obama:** I am doing my second year

**Mr. Okumu:** So at least last year you budgeted with them.

**Mr. Obama:** With the structure of the national government the ministry is the one to budget so what is trickled down is the AIE items that you need to spend on. It is very strict. You are given telephone and postages with Kshs. 50,000 for that quarter you will only spend that money, you will not reallocate that now I want to spend over and above because the money is very strict.

**Mr. Okumu:** Which bodies govern the accountants?

**Mr. Obama:** Institute of Public Accountants of Kenya that regulates the accountants (ICPAK), also the international accounting standards

**Mr. Okumu:** The bodies governed by Accountants' Act one of them is right that is the ICPAK, give me another two.

**Mr. Obama:** There are no others.

**Hon. Olale:** You are a National Government employee could you tell us about Vision 2030.

**Mr. Obama:** This is a long term strategy that was developed to help the County to achieve sustainable goals that is health, security, education, food security.

**Hon. Olale:** Could you tell us Uhuru's four agendas before he goes home

**Mr. Obama:** The four pillars of Uhuru's agenda before he goes home 2022 is housing, manufacturing, food and trade

**Hon. Olale:** Do you have any question for us

**Mr. Obama:** What I could have asked was in the advert. I thank you all for giving me the opportunity to come and do this interview in Siaya County Assembly as an equal opportunity employer and God willing given the opportunity I would put my synergy to help the Assembly to achieve its goals financially because my background is also from the Assembly

*(The interview ended)*

*(Mr. Obama left the Boardroom)*

## 6. RAPHAEL OMONDI ABUTO

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*(Mr. Abutowas ushered into the Boardroom)*

**Hon. Olale:** Good afternoon!

**Mr. Obama:** Good afternoon to you.

**Hon. Olale:** My name is Margaret Olale, and I am going to chair this interview panel. I will allow my colleagues to introduce themselves.

*(The panelists introduced themselves)*

**Hon. Olale:** Which County do you come from?

**Mr. Abuto:** I come from Siaya County.

**Hon. Olale:** Which Sub-county?

**Mr. Abuto:** Bondo.

**Hon. Olale:** Which Ward?

**Mr. Abuto:** South Sakwa.

**Hon. Olale:** What is your age?

**Mr. Abuto:** I am 40 years old.

**Hon. Olale:** Are you male or female?

**Mr. Abuto:** Male.

**Hon. Olale:** Are you sure?

**Mr. Abuto:** Very sure.

**Hon. Olale:** What is your ID number?

**Mr. Abuto:** 20698281.

**Hon. Olale:** Which position are we interviewing you for?

**Mr. Abuto:** Director Finance.

**Hon. Olale:** What is your current job?

**Mr. Abuto:** I am the Chief Officer of Tunza Sacco; savings and cooperative society.

**Hon. Olale:** Do you have a bachelor's degree?

**Mr. Abuto:** Yes, I do.

**Hon. Olale:** In which area?

**Mr. Abuto:** Accounting option.

**Hon. Olale:** Do you also have Masters'?

**Mr. Abuto:** Yes, in Finance.

**Hon. Olale:** Do you have a CPA and to what level?

**Mr. Abuto:** CPA K.

**Hon. Olale:** Do you have over 5 years working experience in a public service organization?

**Mr. Abuto:** Yes.

**Hon. Olale:** So do you have all the chapter six documents?

**Mr. Abuto:** Yes.

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**Hon. Olale:** So they are in the file, can you name for us two leadership styles?

**Mr. Abuto:** One, we have Democratic leadership where leadership is based on democratic principles where every person has a right to his leadership rights...

**Hon. Olale:** In short!

**Mr. Abuto:** Democratic leadership style where by leadership follows democratic principles that allow the participation of everyone involved.

**Hon. Olale:** Second one?

**Mr. Abuto:** The second one is a.....

**Hon. Olale:** Okay, can you give two types of staff motivation that you can use to motivate staff to do their job?

**Mr. Abuto:** One is Maslow motivation; it is motivation whereby people are motivated according to their needs.

**Hon. Olale:** Could you explain three mechanical barriers affecting effective communication?

**Mr. Abuto:** One is language barrier, for instance you can get somewhere, where the language used one cannot understand hence the recipient of that information cannot receive it.

Another one is signs, for example when communication is geared to people who do not respond to sign e.g. the deaf. Communicating to the deaf without a sign language will put a barrier to the communication you are putting out.

**Hon. Olale:** Could you explain three organizational barriers affecting effective communication?

**Mr. Abuto:** One is lack of cultures for example if the value systems are not reinforced and understood by all the members working in a given organization, it is likely to hinder effective organizational communication. For example by value systems, I mean beliefs and cultures that organization prides itself on.

Another one is leadership. If the leadership doesn't recognize the rights or participation of others then it is going to hinder the effective organization of that particular leader.

**Hon. Olale:** Could you define for us Total Quality Management in the public sector?

**Mr. Abuto:** Total Quality Management is a management concept whereby the management processes are geared towards enhancing service delivery to the people in terms of policy in terms of quality of those services.

**Hon. Olale:** Thank you, Hon. Nyagudi.

**Mr. Nyagudi:** Mr. Abuto, you work for a Sacco.

**Mr. Abuto:** Yes.

**Mr. Nyagudi:** Do you declare wealth in Saccos and under which Law do you declare your wealth? Because as the C.E.O who is supposed to even advise board members or the management. Under which Law do you declare your wealth; the assets and liabilities?

**Mr. Abuto:** In a Sacco we only file returns.

**Mr. Nyagudi:** For individuals.

**Mr. Abuto:** We don't declare for individuals.

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**Mr. Nyagudi:** Which SACCO is that?

**Mr. Abuto:** Tunza SACCO

**Mr. Nyagudi:** Where is it based?

**Mr. Abuto:** Kisumu.

**Mr. Nyagudi:** You don't declare wealth?

**Mr. Abuto:** We normally file tax returns every year.

**Mr. Nyagudi:** Under which Law is that?

*(Silence)*

**Mr. Nyagudi:** So I will pass that, and go and read the Law that public servants declare their assets, income and liabilities.

**Mr. Abuto:** What we normally do is that we normally declare our income on a tax card.

**Mr. Nyagudi:** Yes, that is what I am talking about!

Under which Law?

**Mr. Abuto:** Income tax Act.

**Mr. Nyagudi:** Of which year?

*(Silence)*

**Hon. Owino:** Mr. Abuto, could you please describe the structures of County government to this panel?

**Mr. Abuto:** The structure of County government that it is headed by The Governor, the Deputy Governor then followed by the County Executive Committee which acts as the Cabinet and I think that's all.

**Hon. Owino:** Describe to this panel the reporting relationship between the Director of Finance, the County Service Assembly's board and other external institutions like external auditors.

**Mr. Abuto:** The Director of Finance in the County Assembly submits reports to the clerk who is the CEO, then the clerk reports to the County Assembly Board. So in this case the Financial Director is responsible for the preparation of the financial statement that passes through the clerk and eventually taken to the Board for discussion and deliberations of the County Assembly.

And the Financial report is also issued to the County treasury and also the controller Auditor general.

**Hon. Owino:** How would you solve or overcome challenges if you happen to be the Director of Finance in Siaya County Assembly, and before you answer do you believe that there are challenges as you will be doing that work?

**Mr. Abuto:** Yes, there are challenges.

**Hon. Owino:** Name only 3, and tell us how you will solve them.

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**Mr. Abuto:** One of the challenges is the delay of disbursement of funds from the National treasury which in some cases impairs the operations of County Assembly when the money is not disbursed in time.

**Hon. Owino:**How would you solve that?

*(Silence)*

**Hon. Owino:**Okay, go to the next one.

**Mr. Abuto:** Skill gaps.

**Hon. Owino:**Skill gaps like which ones? Give us example.

**Mr. Abuto:** For example you might find that in the performance of day to day work there are some skills that are lacking in some of the workers that are carrying out the work. So in such a case, performance appraisal should be done and recommendation for training and capacity building programs are established or organized to enhance skill gaps.

**Hon. Owino:**What do you understand by IB?

*(Silence)*

**Hon. Owino:**You have never heard of it?

**Mr. Abuto:** May be IBM.

**Hon. Owino:**That answer shows that you don't know but you can go and find out. And what causes voucher payments? And if it is a challenge how would you solve that?

**Mr. Abuto:** One of the things that can delay payment of vouchers is lack of implementation, for example if there is a transaction is supposed to be effected and all the documents supporting that transaction have not been made then in such a case payment should be delayed until the documents are availed because it is the evidence for the payment.

**Hon. Owino:**Thank you chair.

**Mr. Okumu:**Mr. Abuto, you said you are a member of ICPAK.

**Mr. Abuto:** Yes.

**Mr. Okumu:**Member number?

**Mr. Abuto:** 13197.

**Mr. Okumu:**Are you in Tunza?

**Mr. Abuto:** Yes.

**Mr. Okumu:**Is it the one for EACK?

**Mr. Abuto:** It is a SACCO that draws its membership from the NGO sector.

**Mr. Okumu:**Started by who?

**Mr. Abuto:** Care Kenya.

**Mr. Okumu:**Okay, we now want to come to County Assembly and I know you must have done some kind of research.

**Mr. Abuto:** Yes.

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**Mr. Okumu:** The other side of the world they talk about operational planner but here there is something called CIDP, I know you are well conversant with it. Have you ever heard of CIDP?

**Mr. Abuto:** That is County Development Plan.

**Mr. Okumu:** What of the I?

*(Silence)*

**Mr. Okumu:** It is Integrated.

**Mr. Abuto:** That is County Integrated Development Plan.

**Mr. Okumu:** Yes, because the question I want to ask boarders on that. You must have read on the newspaper or through websites, what is the general opinion of the Auditor General of County Government on financial management?

**Mr. Abuto:** The common auditor opinion of the Auditor General of County Government has been highlighted on wastage of funds where funds are not utilized to meet the development programs but helps the people.

**Mr. Okumu:** You are using strong terms; wastage of funds and utilized. Can you just come up with specific issues that have been addressed by the Auditor General?

**Mr. Abuto:** Is opinion on un-qualification where the books of accounts of most of the County Government as has been heard in the media, has been adversely mentioned for misuse of funds.

**Mr. Okumu:** Are you a resident of Siaya?

**Mr. Abuto:** Yes.

**Mr. Okumu:** What kind of opinion was given to Siaya by the Auditor General?

**Mr. Abuto:** Siaya County was given unqualified opinion.

**Mr. Okumu:** What is it about this unqualified opinion?

**Mr. Abuto:** Unqualified audit opinion is whereby the auditor is of the opinion that the books of accounts where according to the prevailing Laws and tax that govern them and the state of affairs of the Assembly reflect the true view of the account.

**Mr. Okumu:** So that means that they got a very good opinion?

**Mr. Abuto:** Yes

**Mr. Okumu:** Now, under what circumstances would this opinion be given as worst opinion and what is this worst opinion?

**Mr. Abuto:** The worst opinion is advanced opinion which auditor in their opinion after the examinations of the books of the account, believes that the books of the account as prepared do not reflect a fair view and the preparation of these accounts was not done in relation to public accounting, ICPAK or relevant Laws or County Government Act.

**Mr. Okumu:** How is CIDP relevant in terms of budgets of County?

**Mr. Abuto:** The CIDP helps develop a budget in this sense; it is a document that integrates the development plans of a County Government for both short term and long term.

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And it is what forms the preparation of County physical development plan that it is presented to the County Assembly for approval.

After the approval it is then that it can be broken down into Annual Development Plans that the Assembly use now to prepare annual budget for the County.

**Mr. Okumu:** So as at now and as Siaya resident when is the current one expiring without explanation?

**Mr. Abuto:** February 28<sup>th</sup>, 2018.

**Hon. Olale:** Thank you, Mr. Abuto. Do you have any question for the panelists?

**Mr. Abuto:** Yes, I have a question and a comment.

One, it has been documented in the media that one of the challenges facing the County Government is capacity gaps. Therefore, my question comes here....

**Hon. Olale:** Just make it short.

**Mr. Abuto:** Does the Assembly have programs for capacity building for the employees?

**Hon. Olale:** Yes, we do.

**Mr. Abuto:** My comment is just to say thank you for the interview because my understanding is that as long as one is seeking a job it is also a learning process which is very helpful towards developing one's career.

**Hon. Olale:** Okay, thank you and we will get back to you in a week or so weeks, and I wish you success and God's blessings.

**Mr. Abuto:** Thank you.

*(The interview ended)*

*(Mr. Abuto left the Boardroom)*

## **7. JACOB ALOO OBERA**

*(Mr. Obera was ushered into the Boardroom)*

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**Hon. Olale:** Good afternoon!

**Mr. Obera:** Good afternoon to you.

**Hon. Olale:** My name is Margaret Olale, and I am going to chair this interview panel. I will let my colleagues introduce themselves.

*(The panelists introduced themselves)*

**Hon. Olale:** Jacob, which County do you come from?

**Mr. Obera:** I come from Kisumu County.

**Hon. Olale:** Which Sub County?

**Mr. Obera:** Muhoroni Sub County.

**Hon. Olale:** The Ward?

**Mr. Obera:** Masogo Miwani Ward.

**Hon. Olale:** What is your age?

**Mr. Obera:** I am 43yrs old.

**Hon. Olale:** Are you male or female?

**Mr. Obera:** I am male.

**Hon. Olale:** You are sure?

**Mr. Obera:** Very Sure, Chair, day and night.

*(Laughter)*

**Hon. Olale:** What is your ID number?

**Mr. Obera:** 13238285

**Hon. Olale:** What is your present job?

**Mr. Obera:** I am the Principal Finance Officer.

**Hon. Olale:** Which organization?

**Mr. Obera:** The County Government of Kisumu.

**Hon. Olale:** You have a Bachelor's Degree?

**Mr. Obera:** Yes Chair.

**Hon. Olale:** And a Masters'?

**Mr. Obera:** No Chair.

**Hon. Olale:** It's ongoing?

**Mr. Obera:** Not yet.

**Hon. Olale:** Are you a member of ICPAK?

**Mr. Obera:** I am, Chair.

**Hon. Olale:** You are a CPA?

**Mr. Obera:** Yes, Chair, CPAK

**Hon. Olale:** For how long have you worked in Kisumu County?

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**Mr. Obera:** Since 2008. We transited from the Local Authority to the County Government.

**Hon. Olale:** So you have at least 5 years work experience?

**Mr. Obera:** Yes.

**Hon. Olale:** Were you able to get all the documents for Chapter Six?

**Mr. Obera:** Chair, no. I don't have the KRA clearance certificate.

**Hon. Olale:** KRA clearance certificate and which one?

**Mr. Obera:** For EACC, they gave me two copies, they detained one copy and I attached one to my application.

**Hon. Olale:** Could you name two leadership styles?

**Mr. Obera:** One is laissez-faire and the other one is transformative leadership

**Hon. Olale:** Good. What are the two types of motivation that an organization can use to give to staff?

**Mr. Obera:** One is financial motivation and the other could be non-financial.

**Hon. Olale:** Could you explain 3 mechanical barriers to effective communication?

**Mr. Obera:** One of the barriers could be fault equipment, telephones and the likes. Two could be physical, that is you are in an area where you cannot be reached, there is no network and three could be physical disability, being impaired.

**Hon. Olale:** Can you also explain three organizational barriers to effective communication?

**Mr. Obera:** One could be organizational culture where employees take advantage of communication barriers, they use the barriers for under performance as an excuse. The other one could be the type of leadership, the juniors cannot be accorded time and opportunity to give communication to the seniors.

**Hon. Olale:** Define Total Quality Management in the public sector.

**Mr. Obera:** Chair, in terms of quality, we are talking about the kind of a product that we will take out to the public and as such, it depends on the procedure, the processes and the end product. If the procedures are there, the process could be fine then the end product informs a total quality product.

**Mr. Nyagudi:** I have looked at your CV and I have noticed that you have been a Principal Finance Officer since February, 2018?

**Mr. Obera:** Yes, sir.

**Mr. Nyagudi:** Again between September, 2015 and February, 2018 you were the acting Finance Officer of the City of Kisumu. 2013 to 2015 you were a Principal Revenue Officer then Accountant and all that? You just became a Principal Finance Officer in February, 2018?

**Mr. Obera:** Yes

**Mr. Nyagudi:** Why do you jump so much? Is there a problem?

**Mr. Obera:** Chair, Principal Finance Officer, yes I was given in February this year but I have been the Finance Officer of the City of Kisumu. In Kisumu the City is a bit independent.

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Ordinarily, when I was the Finance Officer of the City I used to report to the Chief Officer Finance. Equally this task, I am reporting to the Chief Officer Finance.

**Mr. Nyagudi:** So, you are not even reporting to the Director Finance?

**Mr. Obera:** In our establishment of Kisumu County, we don't have the position of Director Finance. We only have the Chief Officer.

**Mr. Nyagudi:** So you are the one reporting to the Chief Officer? What is your job group?

**Mr. Obera:** Job group L

**Mr. Nyagudi:** As far as I am concerned you are in job group K

**Mr. Obera:** I am in job group L, sir.

**Mr. Nyagudi:** Is it in your pay slip?

**Mr. Obera:** Yes, sir.

**Mr. Nyagudi:** What is the designation in the pay slip?

**Mr. Obera:** Accountant 1

**Mr. Nyagudi:** And what designation are you giving us here? Because I have seen deployment to perform the duties of Principal Finance Officer, that is not a designation. Maybe our understanding is different because if you have been deployed to go to an office to perform those duties, that is not a promotion, that is not a designation.

I can actually be deployed to go and work in the office of the Speaker, but that does not make me the Speaker in that particular office. I have seen your file and actually the letter you are talking about is this one. Is it not this one? And it is reading deployment.

**Mr. Obera:** Chair, I am in job group L, since 2008 and when the functions of the Municipality were devolved, I became the Finance Officer of the City. Unfortunately we were not harmonized or given letters of designation. We were not designated even though it was there in the establishment. We were not designated in terms of title.

So, we continued with those posts up to February when again I was also deployed and in my deployment, the issues were complicated. Kisumu County did not have a Principal Finance Officer. When we received the new Governor, he came with a new Chief Officer of Finance and in their interest they were separating Accounts from Finance. So, that is how I came in.

**Mr. Nyagudi:** So, since 2008 you have been in job group L?

**Mr. Obera:** Yes, since 2008. There is a letter from the Ministry of Local Government there.

**Mr. Nyagudi:** What I am asking is, since June 23<sup>rd</sup>, 2010 is when you were moved to salary scale 8 which is equivalent to L?

**Mr. Obera:** Yes, sir.

**Mr. Nyagudi:** Having worked with the County for all that long, you must have come with contacts, actually one of your letters says you work in accordance with PFM Act. Now, how important is this Act? What is the role of this Act in devolution?

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**Mr. Obera:** Chair, the PFM Act provides a broad guideline under finances. In fact Article 201 of the Constitution talks of the Principles of Public Finance, openness, transparency, public participation, equal sharing of tax and equal sharing of revenue.

**Mr. Nyagudi:** Now, the second question that I am really interested in. There has been a lot of friction in County Governments in terms of understanding of Public Officers' Ethics Act. In fact so many officers don't declare their assets, wealth, are you aware? When was the last time you declared your wealth?

**Mr. Obera:** Chair, it is statutory that after every two years a public officer should declare their wealth.

**Mr. Nyagudi:** When did you last declare your wealth?

**Mr. Obera:** In November last year.

**Mr. Nyagudi:** And you know the wealth declaration form how it looks like?

**Mr. Obera:** Yes

**Mr. Nyagudi:** There is an Act of Parliament that is always quoted in that form, which Act of Parliament is this?

**Mr. Obera:** Chair, I have not been keen on that.

**Mr. Nyagudi:** Go and read that Act, just page 1, it is always written in brackets.

**Mr. Obera:** Yes

**Mr. Nyagudi:** Besides that, I would advise that as you do your CV, don't let it be flooded, it puts you to be a career acrobat. Do you know career acrobats? 'Kurukaruka'. Just compress your CV.

**Mr. Obera:** Thank you.

**Hon. Onyango:** Mr. Obera, now that you have worked with the Local Authority and you are now in the County Government, what is the difference?

**Mr. Obera:** There is a change that was brought first and foremost by the Constitution. The Local Governments were dissolved and County Governments came into place. The County Governments came into full autonomy in terms of operation, professionalism and social mobilization.

In Local Authorities then, we were struggling, people were struggling. Basically there was no ethics to an extent. Now days you can see a lot of professionalism and interviews being conducted

**Hon. Onyango:** Okay, could you please describe to this panel the structure of a County Government?

**Mr. Obera:** Thank you, Chair. We have the Governor, the Assembly, the County Public Service Board, the Executive and the County Assembly Service Board.

**Hon. Onyango:** You have mentioned many, now classify in two areas.

**Mr. Obera:** We have the Executive and the County Assembly.

**Hon. Onyango:** Who is the head of the Assembly?

**Mr. Obera:** The Speaker.

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**Hon. Onyango:** Describe the reporting relationship between the Director Finance, the County Assembly Service Board and other external institutions like the external auditors?

**Mr. Obera:** Chair, my relationship with the County Assembly Service Board starts today with the interview and recruitment. In terms of discipline, in terms of reporting, County Assembly Service Board is my employer. Ordinarily all disciplinary cases against the Director fall under the County Assembly Service Board.

The Director of Finance under operations reports to the Clerk of the Assembly who reports to the County Assembly Service Board. In terms of the financial reports, after I have prepared my reports, I hand them over to the Clerk and it will be through the Assembly Service Board that it will be adopted and maybe to be taken to the external auditors.

**Hon. Onyango:** You have said clearly that you are an employee of the County Assembly Service Board, you have said you prepare reports and you share with the Clerk, does the County Assembly Service Board has a say? And if yes, how?

**Mr. Obera:** I want to believe the County Assembly Service Board, you will forgive me I have been working with the County Executive. I want to believe as my reports are brought before you for adoption because you are the overseers of all the operations in this Assembly.

**Hon. Onyango:** My last question, how could you solve or how could you overcome internal challenges in your department if you happen to be in this position which you have applied for?

**Mr. Obera:** Challenges one of them maybe under is budgeting. Many times the operations tend to be more than the budget. Two and serious is when we don't receive disbursements, so operations are grounded.

**Hon. Onyango:** What do think is the relationship between director finance and the Executive?

**Mr. Obera:** Thank you. One, I don't see a direct link to the Executive. I am under the Clerk. I know as a finance person, I may call the request for his approval then we forward to the Chief Officer at the Executive for approval.

**Hon. Onyango:** Thank you, Chair.

**Mr. Okumu:** Mr. Jacob, you said you are a member?

**Mr. Obera:** I am a member of ICPAK.

**Mr. Okumu:** Number?

**Mr. Obera:** 12868

**Mr. Okumu:** What is your status with the ICPAK?

**Mr. Obera:** I have good standing.

**Mr. Okumu:** But it is not attached here, how will we know?

**Mr. Obera:** I did not know that it was a requirement but I am sorry.

**Mr. Okumu:** In your career in the public sector, the auditor general has been pronouncing findings across Counties, some of them are adverse, and some of them are fair, some of them are worse. Which one is coming out if you may refer to the Counties neighboring Kisumu, Siaya, Kakamega and Vihiga? Which one is coming out?

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**Mr. Obera:** Adverse audit opinions.

**Mr. Okumu:** Under what circumstances are they receiving these?

**Mr. Obera:** I tend to believe incomplete records.

**Mr. Okumu:** For Kisumu where you were, you said there was lapse, could you share?

**Mr. Obera:** One of them is uncollected revenue, revenue collected but not accounted for, multi practices in the procurement process, variance in the pay roll that is the IPPD.

**Mr. Okumu:** Okay, they sound similar. The one in Kisumu sounds similar to Siaya, Vihiga, Kakamega and the rest. Now you applied for this position, what kind of strategies will you put in place to ensure that you get a good report for Siaya County Assembly?

**Mr. Obera:** There is nothing as good as having records straight starting from top management downwards. I will ensure that one, all financial transactions are recorded and all the financial reports are done promptly. Two, I will ensure that timelines are met. These reports have timelines.

Three, I will ensure that we discuss financial reports with my employer periodically not only after Financial Year. We have seen a problem where you discuss financial reports after 12 months. In my strategy, in every quarter, we sit down with the management and discuss.

**Mr. Okumu:** What you are saying, there are undocumented documents. We go to PFM Act, 2012, you will find documented, what are the challenges? At least you know them! What have you done about them in your current position that will give us assurance that if you get this position you will continue doing the same?

**Mr. Obera:** Thank you, Chair. May I believe that there should be a will from the staff. In the event that the staff under finance where most audit queries come from are not trained or are not Accountants by profession, we go for Accountants who are trained. And if they have been trained we can re-train them. We could even engage the Auditor himself to train us over those issues.

We know of staff who are adamant, they are just disobedient and action should be taken against them. I don't see why if you were to post in a ledger and in accounting we have time periods, if by 5<sup>th</sup> of every month I should be posting my ledgers and it has not been done and the officer has been there, I think action should be taken. At the end of the day the organization believes in quality service and quality product.

**Mr. Okumu:** Thank you.

**Hon. Olale:** Thank you, Mr. Obera. I think from what you are saying, you have been working in the Government for some time? So, what do you understand by Vision 2030?

**Mr. Obera:** Vision 2030 is a policy guided document for the Government. It entails what the Government intends to do between when the period it was launched until 2030.

If you look at the key pillars, as per now when we are developing our budget, we do Annual Development Plans. For the Government to achieve its Vision 2030, it has already identified, for example right now the four pillars.

**Hon. Olale:** What are they?

**Mr. Obera:** Affordable housing, food, security, manufacturing

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**Hon. Olale:** Which are in the agenda of President Uhuru Kenyatta?

**Mr. Obera:** The four pillars are already in the Vision 2030. Food security, affordable health care, affordable housing and manufacturing and a vibrant economy.

**Hon. Olale:** Would you be able to sing for us the second stanza of the National Anthem in Kiswahili or English because I believe you are patriotic?

**Mr. Obera:** I know, Chair.

**Hon. Olale:** Okay, then sing.

**Mr. Obera:** Protocol demands that when we are singing the National Anthem we stand up.

**Hon. Olale:** We allow you to stand, or you can sit, whichever way you feel comfortable.

**Mr. Obera:** Can I start from stanza one?

**Hon. Olale:** No problem

**Mr. Obera:** O God of all creations, bless this land and our Nation, justice be our shield and defender. May we dwell in unity, peace and liberty, plenty be found within our borders. Let's all arise---Chair!

*(Laughter)*

**Hon. Olale:** Thank you. Now, do you have any questions or any comment for us?

**Mr. Obera:** Yes. First I want to thank you very much for according me an opportunity to know you and I believe it will not be the end. Whether I succeed or not, we are already friends.

Two, I want to thank you for the catering services we have enjoyed courtesy of the interview and for the good questions that you have asked and I wish you all the best. Thank you.

**Hon. Olale:** Thank you. We equally wish you success and we hope that you make it so that we can work together. All the blessings and safe journey.

**Mr. Obera:** Thank you.

*(Mr. Obera left the Boardroom)*

*(The Interview panel rose at 5.34 p.m.)*