

IX PERFORMANCE AUDIT

118. In addition to financial audits which I am required to undertake on the public accounts of the Central Government and Local Authorities (Councils and Land Boards) and selected Parastatals, I am also required by Section 7 (2) of the Public Audit Act (No 15 of the 2012) to conduct performance audits on these entities to assess the extent to which value for money has been achieved in the use of resources at the disposal of officers at these entities. I am required to submit my reports on Central Government and Parastatals' audits to the Minister responsible for finance, who shall cause them to be laid before the National Assembly in accordance with Section 20 (1) of the Public Audit Act of 2012. With respect to performance audit reports of Local Authorities, these are to be tabled to respective Full Councils and Land Boards, in terms of Section 68 (11 & 12) of the Local Government Act, No 18 of 2012 and Section 32 (5) (iii) of the Tribal Land Regulations, respectively.

Performance audit is an independent, objective and reliable examination of whether Government's undertakings, systems, operations, programmes and organisations are performing in accordance with the principles of economy, efficiency and effectiveness. The main objective of the audit is to assist management streamline its work, based on identified operational and managerial gaps and suggest corrective action to be taken to improve efficiency and effectiveness of service delivery. It does not question the intentions and decisions by Government, but examines whether possible shortcomings in the laws and policies have affected the achievement of those intentions. It also promotes accountability and transparency.

During the year under review, four reports for Central Government were completed and sent to the National Assembly for tabling, which were;

- ❖ Management of Borrowing Activities by Ministry of Finance and Economic Development.
- ❖ Control of Foot and Mouth Disease by Department of Veterinary Services.
- ❖ Regulation of Municipal Solid Waste by the Department of Waste Management and Pollution Control.
- ❖ Management of Human-Wildlife Conflict by the Department of Wildlife and National Parks.