

**INTERNAL AUDIT REPORT
OPERATIONAL GUIDELINES
MAY 2016**



Conclusion

Our audit procedures were designed to provide assurance to management and the Gavi Board that Operational Guidelines (OGs) are being developed, approved and implemented effectively and efficiently, and in compliance with existing policies and guidelines.

The development and implementation of OGs is an important initiative in the Gavi Secretariat that contributes to the strengthening of the risk management process in Gavi. Through our audit procedures, we have confirmed that the guidelines have been widely consulted, cleared by the Country Programmes management team and subsequently approved by the Cross-Secretariat Operational Guidelines Committee and Deputy Chief Executive Officer. In addition, the guidelines are easily accessible to all staff through the Gavi intranet. We have identified certain areas where there are opportunities to improve the process for developing, approving and implementing the OGs.

Internal Audit Issue Summary

Issue Description	Rating	Ref	Page
Consistency between an OG and a Board-Approved Policy	M	2015-01.01	3
Framework for the Development and Prioritisation of OGs	L	2015-01.02	4
Alignment between OGs and Other Initiatives	L	2015-01.03	5
Implementation of OGs	L	2015-01.04	7
Consistency of OGs, Audience and Objective	L	2015-01.05	7
Governance Process for the Approval of OGs	L	2015-01.06	8

Summary Performance Ratings on Areas Reviewed

For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low.

In ranking the issues between 'High', 'Medium' and 'Low', we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Institute of Internal Auditors standards.

Rating	Implication
High	Address a fundamental control weakness or significant operational issue that should be resolved as a priority
Medium	Address a control weakness or operational issue that should be resolved within a reasonable period of time
Low	Address a potential improvement opportunity in operational efficiency/effectiveness

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Distribution

Title

Managing Director, Country Programmes

For Information

Title

Chief Executive Officer

Deputy Chief Executive Officer

Managing Director, Audit & Investigations

Executive Team

Director, Country Support

Regional Heads, Country Support

Director, Legal

Head, Risk

Director, Policy & Market Shaping

Head, Policy

Senior Executive Officer, Country Programmes

Operational Guidelines Steering Committee

Summary of Findings

Audit Objective

Our audit assessed the design and operating effectiveness of the key controls related to the development, approval and implementation of Operational Guidelines (OGs).

Audit Scope and Approach

We adopted a risk-based audit approach informed by our assessment of the system of internal controls, and sample tested where necessary to validate the proper operation of these controls.

This audit was designed to assess the:

- Design and operating effectiveness of the key controls;
- Economy and efficiency of the utilisation of resources;
- Quality of implemented governance and risk management practices;
- Compliance with relevant policies, procedures, laws, regulations and donor agreements where applicable.

The scope of this audit covered those OGs that had been approved at the time of the audit as well as those currently in development. In particular, the audit covered the following key processes:

- Clarity and achievement of objectives;
- Governance and oversight;
- Completeness and consistency;
- Communication and implementation;
- Monitoring and exceptions.

Please note that this audit focused on the development, approval and implementation of OGs, rather than the control design and operating effectiveness in the underlying grant management and grant oversight processes.

Background

Country Programmes continues to develop OGs as part of an important and broad ranging initiative to ensure that Gavi grant management processes and responsibilities are fully defined and applied consistently across the various programmes and cross-secretariat work, and to ensure greater efficiency and transparency in all the processes related to country work and grant management. These OGs are part of an

electronic Operational Manual that will cover each step of the grant management cycle.

The development and implementation of the OGs contributes to the larger initiative of strengthening the risk management process across Gavi and implementing an effective three lines of defence risk management model.

A governance framework has been implemented to oversee the development and approval of the OGs. This ensures there is wide consultation in the development of the OGs as well as requiring all OGs to be cleared by the Country Programmes management team and subsequently approved by the Cross-Secretariat OG Committee and endorsed by the Deputy Chief Executive Officer prior to distribution and implementation. The OG Committee consists of representatives from teams across the Secretariat including Policy & Performance, Finance, Legal, the Executive Office and the Managing Director, Audit & Investigations.

Approved OGs are communicated to all Gavi staff via email and maintained on the Country Programmes intranet site.

Nine OGs had been approved at the time of the audit covering various aspects of the grant management cycle including country applications, cash disbursements, grant re-programming and grant closure.

Conclusion

Our audit procedures were designed to provide assurance to management and the Gavi Board that the OGs are being developed, approved and implemented effectively and efficiently, and in compliance with existing policies and guidelines.

Through our audit procedures, we have confirmed that the guidelines have been widely consulted, cleared by the Country Programmes management team and subsequently approved by the Cross-Secretariat OG Committee and endorsed by the Deputy Chief Executive Officer. In addition, the guidelines are easily accessible to all staff through the Gavi intranet.

Summary of Findings



We have identified certain improvement opportunities for the development, approval and implementation of the OGs so as to ensure that the development of the OGs is effectively prioritised, that there is alignment with other guidelines and initiatives across Gavi, and that there is a sustainable process in place to ensure the OGs remain current and relevant.

Summary of Issues Arising

Our audit identified one medium-rated and five low-rated audit issues. A summary of the issues identified along with the agreed management actions is provided below:

Consistency between OG 3.14 (Reprogramming, Reallocating and No Cost extensions) and the Fragility and Immunisation Policy

One of the objectives of the OGs is to operationalise the Board-approved policies. Currently, the flexibilities in section 5 of OG 3.14 (Reprogramming, Reallocating and No Cost Extensions of Health System Strengthening (HSS) grants) are not consistent with the emergency flexibilities under section 5 of the Fragility and Immunisation policy. According to section 5.2 of the OG, reprogramming may be requested for a change in grant objectives and may involve significant changes to the budget (over 50% of the total grant budget). The reprogramming application can be reviewed by the IRC, High Level Review Panel (HLRP) or the Executive Committee (EC) and approved by the CEO. On the other hand, the Fragility and Immunisation Policy (section 5.3.1) states that countries affected by an emergency with existing HSS or Health System Funding Platform (HSFP) grants are allowed to re-programme up to 50% of any monies remaining in country from the cash support within GAVI's HSS/HSFP mandate and that the decision to re-programme is submitted to the EC for approval.

This inconsistency was raised by the Head of Policy in the Cross-Secretariat OG Committee at the time the OG was reviewed in May 2015 and the agreed action of the Committee was that amendments to the Fragility and Immunisation policy consistent with OG 3.14 would be presented to a future Gavi Board. A Board review of the policy is scheduled during

2016 where the inconsistency between the policy and the OG will be raised and discussed. In the future, OGs should clearly identify and state any relevant Board-approved policies and requirements. OGs should comply with Board-approved policies and if a discrepancy is identified, this should be communicated to the Board as soon as possible.

We will continue to work with management to ensure that these audit issues are adequately addressed and required actions undertaken.

We take this opportunity to thank the Country Programmes team for their assistance during this audit.

Head of Internal Audit

Appendix 1: Detailed Findings and Recommendations

Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
Consistency between OG 3.14 (Reprogramming, Reallocating and No Cost extensions) and the Fragility and Immunisation Policy								
The original email to set-up the Cross-Secretariat OG Approval Committee and formally commence the review and approval of the OGs states that one of the intentions of the OGs is to operationalise Board-approved policies and Secretariat-endorsed policies. 7 out of the 9 approved OGs include references to relevant policies and guidelines.								
2015-01.01	Medium	<p>a) One of the objectives of the OGs is to operationalise the Board-approved policies. Currently, the flexibilities in section 5 of OG 3.14 (Reprogramming, Reallocating and No Cost Extensions of Health System Strengthening (HSS) grants) are not consistent with the emergency flexibilities under section 5 of the Fragility and Immunisation policy. According to section 5.2 of the OG, reprogramming may be requested for a change in grant objectives and may involve significant changes to the budget (over 50% of the total grant budget). The reprogramming application can be reviewed by the IRC, High Level Review Panel (HLRP) or the Executive Committee (EC) and approved by the CEO. On the other hand, the Fragility and Immunisation Policy (section 5.3.1) states that countries affected by an emergency with existing HSS or Health System Funding Platform (HSFP) grants are allowed to re-programme up to 50% of any monies remaining in country from the cash support within GAVI's HSS/HSFP mandate and that the decision to re-programme is submitted to the EC for approval.</p> <p>b) We note that this inconsistency was raised by the Head of Policy in the Cross-Secretariat OG Committee</p>	OGs may be inconsistent with Board-approved policies meaning policies may not be complied with.	<p>a) Ensure relevant Board-approved policy requirements are clearly identified, documented and complied with in the OGs.</p> <p>b) If a discrepancy is identified between an OG and policy, it should be communicated to the Board as soon as possible. Ensure the inconsistency between the OG and policy identified is communicated to the Board and resolved.</p> <p>c) Clarify and document which team is responsible for communicating any inconsistencies to the Board, where required.</p> <p>d) Maintain evidence of any actions agreed during the Cross-Secretariat OG Approval Committee, including responsible individuals and deadlines.</p>	<p>OG's are the effort of cross department collaboration which includes legal and policy, and the Steering Committee pays special attention to ensure proper alignment, with the specific aim of focusing on work with countries we could have applied additional flexibility which was approved by the appropriate bodies in the Secretariat.</p> <p>Ensuring consistency between OGs and Board approved policy is of the utmost importance. The policy you are referencing is currently being updated as it was approved before Gavi moved into its customised approach to countries and in allowing additional flexibilities to meet our targets we will ensure that appropriate reporting and lessons learned are shared with the Board.</p> <p>Country Programmes (CP) agrees to include a section on relevant Gavi policies in the OG template.</p> <p>The Policy team was consulted at an early stage for the OG referenced here and will continue to play an integral part of the OG development. While unlikely, should a similar issue arise again, the OG Committee will ensure the Board is informed at the earliest opportunity.</p>	Director, Policy & Market Shaping MD, CP Senior Manager, OGs	31 March 2017	Open

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Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
		at the time the OG was reviewed in May 2015 and the agreed action of the Committee was that amendments to the Fragility and Immunisation policy consistent with OG 3.14 will be presented to a future Gavi Board. To date the Board has not been informed and it is understood this will take place as part of the policy review scheduled for 2016.						
Framework for Development and Prioritisation of OGs								
<p>The Country Programmes (CP) team has been developing the OGs since January 2014 with the intention that the OGs will eventually be merged into an electronic Operational Manual that will cover each step of the grant management cycle. This is part of an important and broad ranging initiative to ensure that Gavi grant management processes and responsibilities are fully defined and applied consistently across the various programmes and cross secretariat work, to ensure greater efficiency and transparency in all the processes related to country work and grant management. Currently, the nine approved OGs cover cross-functional processes (application, use of cash grants for salaries, cash disbursement, grant closure, joint appraisals, reimbursement of misused funds and product switches) and HSS processes (reprogramming/reallocation/extension of cash grants and performance-based funding).</p> <p>The development and implementation of the OGs is part of a larger initiative to strengthen the risk management process across Gavi. As part of this initiative, Gavi has committed to having the key changes institutionalised into the core processes and working practices by mid-2016. A list is currently maintained detailing the OGs that have been approved and those to be developed. Some of the OGs being developed have been allocated a priority number (2 or 3) and have an operational owner identified.</p>								
2015-01.02	Low	<p>a) We have been unable to evidence a comprehensive framework for the development and prioritisation of the OGs, including clear responsibilities, milestones and deadlines for each priority OG.</p> <p>For instance, there are currently no OGs approved for key operational processes associated with the calculation, disbursement and monitoring of vaccines, which account for a large proportion of Gavi's investment in countries. However, we have been informed that an OG on the vaccine-related processes is currently under development.</p>	<p>The OGs covering higher risk processes may not be prioritised.</p> <p>The development of the OGs may be delayed.</p>	<p>a) Develop and implement a framework to prioritise the development of the OGs based on consideration of the risk of the underlying operational processes</p> <p>Ensure the framework includes clear accountabilities and deadlines for the development and approval of the OGs, and that these deadlines are proactively monitored</p>	<p>There is an existing prioritisation OG excel sheet, but CP welcomes Internal Audits (IA) suggestions to enhance the framework to help identify gaps.</p> <p>CP is already drafting an operational guideline to better document the vaccine related processes.</p>	MD, CP Senior Manager, OGs	31 March 2017	Open

Appendix 1: Detailed Findings and Recommendations

Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
		<p>b) We have been unable to evidence a reconciliation between the list of the key operational processes within the grant management cycle, the Board-approved policies and the current OGs (approved and being developed).</p> <p>We have identified operational processes in the grant management cycle that do not appear to be included in the current list of OGs being developed.</p> <p>c) In addition, we have identified Board-approved policies that do not appear to have been fully operationalised through the current OGs.</p>	<p>OGs for key processes within the grant management cycle may not be developed</p> <p>OGs may not be in place to provide guidance to operationalise the Board-approved policies</p>	<p>b) Ensure the risk-based framework includes consideration of all the key operational process in the grant management cycle, and identifies which ones require OGs to be developed.</p> <p>c) Ensure the risk-based framework includes consideration of the Board-approved policies that require operationalisation</p>	<p>There is an existing prioritisation OG excel sheet, but CP welcomes Internal Audits (IA) suggestions to enhance the framework to help identify gaps.</p>	<p>MD, CP Senior Manager, OGs</p>	<p>31 March 2017</p>	<p>Open</p>

Alignment between OGs and Other Initiatives

There are currently multiple initiatives in place across the Secretariat with the aim of redesigning and/or further automating key operational processes to improve their effectiveness and efficiency. One of these key initiatives is documenting and mapping the key operational processes across the grant management cycle in an online Process Modelling Tool (PMT).

2015-01.03	Low	<p>Inconsistencies were identified between the OGs reviewed and the relevant processes mapped in the PMT.</p> <p>This is mainly because there is currently no process in place for ensuring that the PMT and OGs are consistent, and that any changes are reflected in both.</p>	<p>There may be differences between the OG and the PMT for the same underlying processes.</p>	<p>Implement a process to ensure that the PMT and OGs are consistent and that any required changes are reflected in both</p> <p>Review and update the existing OGs to identify and resolve any differences between them and the PMT</p>	<p>When the OG's were developed, Gavi did not have a PMT and CP consciously decided to continue covering the gaps in terms of operational guidelines and training CP staff on PMT.</p> <p>The updated OG TORs include Knowledge Management (KM) representation on the OG Steering Committee. This will ensure newly approved and updated OGs are aligned with KM.</p> <p>KM and CP continue to work together to automate processes. The disbursements and JA/HLRP</p>	<p>MD, CP Senior Manager, OGs</p>	<p>30 Sept 2017</p>	<p>Open</p>
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Appendix 1: Detailed Findings and Recommendations

Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
					OGs need to be updated to reflect the automated process. The following processes are being automated and will be reflected in OGs: Comments Review Panel, Decision Letters and VI track.			
		<p>The process maps contained in the OGs are not linked or aligned to the process maps in the PMT (with the exception of the OG on Product Switches). There appears to be duplication of effort in the preparation of process maps (and some of the detailed process steps narratives) in the OGs and PMT.</p> <p>It is currently not clear how the OGs and PMT align, and how these tools/documents should complement each other to improve the transparency and consistency of key operational processes.</p>	<p>Process of documenting and redesigning/ automating key operational processes may not be efficient.</p> <p>It may be confusing to staff members having multiple tools outlining the same operational processes differently</p>	Clarify how the OGs and PMT interact with (and complement) each other to ensure alignment and avoid duplication of effort	It is important to have OG's so PMT can build on them. It is the business which informs the design and with KM representation on the OG Steering Committee we feel the gap will be bridged and will ensure strengthened coordination.	MD, CP Senior Manager, OGs	NA	Closed
		<p>The OG on Cash Disbursements was approved in February 2015 and became outdated three months later when the cash disbursement process was automated.</p> <p>This is because there is currently a separate governance framework in place for the OGs, and it is not clear how process redesign and/or automation initiatives are taken into account in the development, prioritisation and review of the OGs.</p>	Process redesign or automation and the OGs development process may not be properly coordinated to realise efficiencies.	Implement a process to ensure that other initiatives are considered in the development and prioritisation of the OGs including potential process redesigns and/or automation to realise greater efficiencies.	Process improvements across the organisation are usually designed in a consultative process. To further ensure alignment between process redesign and the OGs, the OG Steering Committee draft TORs have included Gavi Chief Knowledge Officer, or delegate in its membership.	MD, CP Senior Manager, OGs	NA	Closed

Appendix 1: Detailed Findings and Recommendations

Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
Implementation of OGs								
All new or updated OGs are communicated to all Secretariat staff via an email from the Deputy Chief Executive Officer (DCEO), and are maintained on the CP intranet page which can be accessed by all staff. Some OGs reflect automated processes or provide additional guidance for specific grant or budget requests, and therefore do not require additional implementation or training. However, some OGs reflect new or changed processes and therefore require staff to operate differently and follow new process steps.								
2015-01.04	Low	<p>a) The Grant Closure OG was approved and distributed to all staff on 10 February 2015. The Health System Strengthening (HSS) grant closure process as per the OG is just starting to be implemented with the first closure letters being sent out in Q4 2015.</p> <p>However, there is currently no monitoring in place to confirm that HSS grants that have passed their grant end date are being closed in accordance with the OG.</p> <p>b) In addition, we have been unable to evidence an implementation plan for the Grant Closure OG relating to how the OG process steps would be implemented and monitored for the HSS grants including required training and tools.</p>	OGs may not be followed or implemented correctly	<p>a) Develop implementation plans when OGs are approved that require a change in process, including any training and tools/templates required to enable the OG to be followed</p> <p>b) Where, relevant, include details in the OG as to how compliance will be monitored and reported (e.g. list of grants closing and confirmation that the required procedures have been followed)</p>	<p>Additional staff for the HSIS team will be hired in 2016. This will enable the team to implement guidance quicker. The HSIS team is working with the Programme Finance team in order to develop a database to track grant timelines and no cost extensions to inform grant closure.</p> <p>Where relevant, OGs should include tools to support the change process, and are included in upcoming OGs. These tools would be linked to the OG and kept on the shared drive, so they are updated frequently.</p> <p>An announcement and opportunity for questions can be made at the Country Programmes meetings, so staff are aware of the newly approved OGs.</p>	MD, CP Senior Manager, OGs	31 March 2017	Open

Consistency of OGs, Audience and Objective

The original email to set-up the Cross-Secretariat OG Committee and formally commence the review and approval of the OGs states that the intention of the OGs is to operationalise Board-approved policies and Secretariat-endorsed policies, and outline the roles and responsibilities of Gavi actors (e.g. Interagency Coordination Committees, Governments, Alliance Partners, Independent Review Committee, etc.), as well as various Secretariat teams. In addition, the report to the Programme and Policy Committee in May 2015 stated that the objective of the OGs is to ensure that Gavi's grant management processes are applied consistently, efficiently and transparently.

The majority of the individual OGs state that they are intended primarily for the Senior Country Managers (SCMs), and have been designed to provide guidance, step-by-step processes, and clarify roles and responsibilities.

Appendix 1: Detailed Findings and Recommendations

Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
2015-01.05	Low	<p>a) The approved OGs do not have consistent content. For example, out of the 9 OGs; 3 do not include a step-by-step process narrative, 7 do not include a RASI (responsible, approval, support and inform) matrix and 4 do not include a process map.</p> <p>b) Through our interviews, we confirmed that there was a lack of clarity on whether the OGs are intended for the SCMs, the wider CP team or the Secretariat, and whether they are mandatory.</p> <p>In addition, it was unclear whether the OGs are intended to operationalise Board-approved policies, standardise processes, clarify roles and responsibilities, provide business rules, or, all of these.</p>	OGs may not fulfil their intended purpose or cover the requirements of their intended audience	<p>a) Consider adopting a consistent format for drafting OGs</p> <p>b) Clarify the audience, objectives and authority of the OGs, and ensure this is communicated to OG Committee members and staff</p>	<p>We do not believe that a one size fits all approach for the content of OGs is appropriate – in certain instances OGs are to clarify Gavi's position on issues, such as salaries, top ups and incentives, etc.</p> <p>Country Programmes Operational Guidelines are meant to provide guidance to Country Programmes staff – the SCMs are the main points of contact for countries and thus the guidance is appropriately focused toward their interactions. Updated OG SC TORs have been drafted to clarify this point and need to be formally consulted and endorsed.</p> <p>The OG template will include an audience and objectives section. OGs continue to be posted to the Gavi intranet, shared with all staff via email and will be raised at the CP team meetings.</p>	MD, CP Senior Manager, OGs	31 March 2017	Open

Governance Process for the Approval of OGs

OGs are cleared by the CP management team (CPMT) and approved by the Cross-Secretariat OG Committee and then the DCEO prior to being distributed to all staff. The OG Committee consists of representatives from teams across the Secretariat including Policy & Performance, Finance, Legal and the Executive Office.

All the OGs state that they are owned by the Country Programmes team.

2015-01.06	Low	<p>a) The OG Committee members do not have a consistent view on the role of the OG Committee and this appears to be compounded by the different levels of seniority of the OG Committee members (from senior managers to managing directors).</p> <p>It is not clear whether the OG Committee should operate as an approval and issue resolution</p>	The OG Committee may not be carrying out its mandate effectively	<p>a) The OG Committee should have properly documented Terms of Reference (TOR) that clearly clarify its role and accountabilities</p> <p>Consider whether the current membership of the OG Committee is appropriate to</p>	<p>Updated TORs have taken these comments into account.</p> <p>The detailed review by CP management to focus on operationalisation, while the committee review will look to see that policies are followed and the OG is consistent across the Secretariat.</p>	MD, CP Senior Manager, OGs	31 March 2017	Open
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Appendix 1: Detailed Findings and Recommendations

Issue No.	Issue Rating	Issue Description	Risk/Implication	Recommended Actions	Management Comments	ET Member/ Action Owner	Target Completion Date	Status
		function, perform detailed reviews and discussions on operational matters, or have a more strategic role in the prioritisation and development of OGs.		enable it to fulfil its mandate (based on the TOR)				
		<p>b) There are a number of OGs that require updating to reflect changes in the underlying process. However, the current process is lengthy and not considered efficient as all changes to the OGs have to be cleared by the CP management team and approved by the OG Committee and the DCEO. For instance, the average number of days between clearance of an OG by the CP management team and final approval and distribution by the DCEO is 104 days (not including the consultation time to develop or update the OG). Where the OGs are cross-functional, it is not clear which team or individual is accountable for ensuring the OG is current and up-to-date.</p> <p>c) In addition, there is no process in place for collecting and resolving issues and exceptions identified with the OGs.</p>	<p>The OGs may not be updated to reflect the current process and/or address exceptions/issues</p> <p>The process of updating OGs may not be efficient</p>	<p>b) Assess whether the number of approval steps for updates to OGs can be reduced to make the approval process more efficient, as well as implementing clear timeframes for the approval process.</p> <p>Implement a tracking sheet to track the dates of the key steps in the OG development and approval process, in order to identify and address any bottlenecks</p> <p>c) Identify operational owners for each approved OG who are responsible for collecting feedback on any issues/exceptions and ensuring the OG is current and reflects the underlying process</p>	<p>The updated TORs also address these issues by including operational owners (Departments) who are responsible for working with the Operational Guidelines Manager to determine when the OG should be reviewed and updated accordingly.</p> <p>The TOR also includes the maximum number of review days to encourage a faster review and approval period.</p> <p>Documentation of efforts to resolve issues and exceptions made should be documented in the relevant OG annex with a link to the approved memo/email. This will provide improved documentation of grant precedents set.</p>	MD, CP Senior Manager, OGs	31 March 2017	Open

