

## Memorandum on the Republic of Ghana's Programme Audit report

The attached Gavi audit report sets out the conclusions of the programme audit of Gavi's support to the Government of Ghana's national immunisation programme.

The audit was conducted in June 2019 and reviewed the period 1 July 2015 to 31 December 2018. The scope covered activities including the Health Systems Strengthening (HSS) grant, Operational costs grants, Vaccine Introduction Grants (VIGs), vaccine management and data management processes. The final audit report was issued to the Ministry of Health on 29 January 2020.

The audit report's executive summary (pages 4 to 6) sets out the key conclusions, details of which are in the body of the report:

- There is an overall rating of Partially Satisfactory which means that "internal controls and risk management practices were generally established and functioning but needed improvement. One or more high- and medium-risk areas were identified that may impact on the achievement of the entity's objectives."
- Twelve issues were identified, most of which related to non-compliance with the Ministry of Health's guidelines or to the financial management arrangements governing Gavi cash grants.
- The Audit Team conducted a prior programme audit in 2015 and noted improvements in the procurement management processes since then. However, several prior audit issues were not yet fully addressed, and these are detailed in the report.
- Key findings were:
  - a. Programmatic advances were not managed or accounted for. Instead, disbursements were recorded as expenditure, there was no mechanism to follow up advances; and most of the Statement of Expenditure were not submitted as required;
  - b. US\$ 394,386 of Gavi funds comingled in the EPI bank account could not be traced due to the bank reconciliation not attributing the balance of funds to each funding source. The interproject borrowing of funds was sanctioned across various programmes;
  - c. Questioned expenditures totalling US\$ 740,472 were identified, consisting of unsupported (US\$ 145,419), inadequately supported (US\$ 527,492) or ineligible expenditures (US\$ 67,562). There were also VAT amounts totalling US\$ 134,716 from procurements which the MOH did not reclaim from the Ministry of Finance;
  - d. Vaccine management weaknesses included discrepancies in vaccine records and unexplained vaccine write offs. Inappropriate stock-turnover resulted in US\$ 60,450 of Pentavalent shelf-expiring at a regional store. A further US\$ 39,000 of Gavi-funded vaccines was lost in a fire but was not reported to Gavi.
  - e. For pentavalent, PCV and Rotavirus vaccines, there were inconsistencies in the administrative coverage reported as the number of children recorded vaccinated was consistently higher than the number of doses available.

The results of the programme audit were discussed and validated by the Ministry of Health, who committed to remediate the identified issues.

Further discussions between MoH and Gavi, including a review of additional information provided by the country which was found to provide adequate rationalisation for certain of the questioned expenditures, led Gavi to determine that the amount to be reimbursed totalled US\$ 600,764. It was also agreed that the country would: make whole on any wasted or expired vaccine doses; identify all of Gavi's unaccounted funds that were no longer earmarked on account; and recover the balance of unclaimed VAT.

In a letter to Gavi dated 26 August 2020, the Ministry of Health:

- a. Committed to reimburse US\$ 600,764 over a two-year period ending October 2022;
- b. Provided a reconciliation of the EPI comingled bank account tracing the unreconciled amounts of US\$ 394,386, which is to be validated by Gavi.
- c. Indicated that VAT refunds of US\$ 134,716 will be transferred to the Gavi-designated account once the Ministry of Finance completes the refund process; and
- d. Committed to reimburse the vaccine losses in-kind through its 2021 co-financing payments for the following additional doses: 90,850 Rotavirus; 39,000 Pentavalent and 18,000 PCV doses.

The Gavi Secretariat continues to work with the Ministry of Health to ensure the above commitments are met.

Geneva, 9 November 2020

# THE REPUBLIC OF GHANA



**Gavi, Geneva, Switzerland**



**Final Report – 29 January 2020**

## Table of Contents

<b>1. Executive Summary</b>	<b>3</b>	Annex 4c: Questioned costs at MoH (in GHC)	42
1.1. Audit findings by section	3	Annex 5: Documents missing in the Procurement Files (GHS)	72
1.2. Overall Audit Opinion	3	Annex 6a: Variances between SMT and Stock Ledgers at CVS	74
1.3. Executive summary	4	Annex 6b: Estimation of Tamale fire loss	76
1.4. Financial consequences of audit findings	5	Annex 7: Admin Coverage vs Vaccine Dosed Issued to the Five unsampled Regions (Cumulative 2015-2018)	77
<b>2. Scope and Objectives</b>	<b>6</b>	Annex 8: Target Population for Live Births and Surviving Infants (2015 - 2018)	78
2.1. Scope	6	Annex 9: Sample Regions/Districts/Health Facilities	79
2.2. Audit objectives	7	Annex 10: Results based on the Sample Health Facilities	79
2.3. Conduct of the audit engagement	7	Annex 11: Results based on the Sample Regional and District Health Directorates	82
2.4. Progress on previously identified audit issues	7	Annex 12: DQIP Status of Implementation	84
2.5. Exchange rates	7	Annex 13: Recommendations and Action Plan	85
<b>3. Background</b>	<b>7</b>		
3.1. Introduction	7		
3.2. National entities involved in the executing and managing Gavi's funds	8		
3.3. Good Practices	8		
3.4. Key Challenges	8		
<b>4. Audit Findings</b>	<b>9</b>		
Annex 1 – Acronyms	29		
Annex 2 – Definitions: opinion, audit rating and prioritisation	30		
Annex 3 – Classification of expenditures	31		
Annex 4a – Questionable Expenditures at EPI (in GHC)	32		
Annex 4b - Questioned costs at GHS (in GHC)	34		

## 1. Executive Summary

### 1.1. Audit findings by section

Section *	Observation	Risk	Page
<b>4.1</b>	<b>Budgeting and Financial Management</b>		<b>9</b>
4.1.1	Weaknesses in advance management at national level	■	9
4.1.2	Traceability of Gavi Funds within EPI Bank Accounts	■	11
4.1.3	Questioned costs	■	13
4.1.4	Prior programme audit recommendations not implemented	■	15
<b>4.2</b>	<b>Procurement</b>		<b>17</b>
4.2.1	Documents Missing in the Procurement Files	■	17
<b>4.3</b>	<b>Vaccine Supply Management</b>		<b>18</b>
4.3.1	Gaps in Accountability for Vaccines	■	18
4.3.2	Other vaccine management weaknesses	■	22
<b>4.4</b>	<b>Immunisation Data Quality and Use</b>		<b>23</b>
4.4.1	Irregular Administrative Coverage	■	23
4.4.2	Weaknesses noted in target population data	■	26
4.4.3	Slow implementation of Data Quality Improvement Plan and Insufficient evidence of the Use of Immunisation Data	■	27

### 1.2. Overall Audit Opinion

The Audit Team assessed the Ministry of Health’s management of Gavi support during the audit period as **partially satisfactory**, which means, “Internal controls and risk management practices were generally established and functioning but needed improvement. One or more high- and medium-risk areas were identified that may impact on the achievement of the entity’s objectives”.

So as to address the risks associated with the findings, the team raised 12 recommendations, of which 5 (42%) were rated as critical and 7 (58%) essential and need to be addressed by implementing remedial measures according to the action plan (defined on Annex 14).

\* The audit ratings attributed to each section of this report, the level of risk assigned to each audit finding and the level of priority for each recommendation, are defined in annex 2 of this report.

### 1.3. Executive summary

The principal audit findings covering how Gavi's funds and vaccines were managed during the four-year period, January 2015 to December 2018, are summarised below:

#### Budgeting and financial management

As noted in the 2015 Gavi audit, disbursements from central to subnational levels (i) were recorded and reported as expenditure; (ii) there was no mechanism to track advances; and (iii) retirement reports (i.e. Statements of Expenditure) were not submitted by the regions and districts for most of the locations visited by the Audit Team. This resulted in expenditure at the Central level being inaccurately reported, and it not being in compliance with: the national Accounting, Treasury and Financial Reporting Rules and instructions.

Gavi's funds provided to the Expanded Programme on Immunisation unit were comingled in a common bank account from which interproject borrowing was allowed. However, the monthly bank reconciliations on this account failed to attribute the remaining balances of funds to each funding source. As at 31 December 2018, insufficient funds were available on account, including an unaccounted-for Gavi balance of GHC 1,818,120 (USD 394,386), indicating that there was inadequate control of the bank and cash management.

The Audit Team questioned expenditures totalling USD 740,480 (17% of the tested expenditure) due to irregular, ineligible and inadequately supported expenditure. In addition to the questioned expenditure, there was Value Added Tax totalling USD 134,716 from major procurements where the Ghana Health Service (GHS) did not request that the amounts be refunded by the Ministry of Finance (through the MoH).

#### Vaccine Supply Management

There was no evidence of regular physical stock counts at the national and sub-national level. Two past counts conducted at the central vaccines stores (CVS) resulted in the unexplained write-off of 90,850 doses of Rota valued at USD 209,863<sup>1</sup> and 29,920 doses of Measles Rubella vaccines valued at USD 19,448<sup>2</sup>, in 2017 and 2018 respectively. The Audit Team also noted unexplained differences between the sub-national records and the stock on hand across 35 of the 65 locations visited. The discrepancies observed related to at least one Gavi-supported vaccine at each of the 35 locations, and were associated with the Rotavirus, PCV-13 and Pentavalent vaccines.

There were variances between the SMT stock records and vaccine ledgers, even though both were considered a primary CVS record and all details should have matched. The distribution of vaccines also

included discrepancies when comparing the number of doses and the corresponding amount received between the CVS and various sites visited – including 4 regional vaccine stores (RVS), 13 district vaccine stores (DVS) and 30 health facilities.

Batch numbers, expiry dates and the VVM status of vaccines were inconsistently recorded or tracked at most of the vaccine stores visited. This affected the CVS, three RVS, 15 DVS and all 39 health facilities visited. Consequently, the Audit Team could not validate that the Earliest Expiry, First Out principle was consistently complied with.

Over two years during 2016-2017, there was a build-up of pentavalent vaccine at the CVS which was significantly surplus to requirements and the maximum stock level determined based on the stock records. Consequently, in 2017 approximately 322,000 doses of pentavalent (equivalent to 12% of annual requirements) were near-expired at the time they were distributed (less than 4.5 months of shelf life), resulting in 39,000 doses shelf-expiring in one of the regions, equivalent to a value of USD 60,450 (at 2016 prices).

In February 2016, a district vaccine store burnt down, resulting in an estimated loss of vaccines of USD 39,000. However, the incident was not reported to Gavi (see Annex 6b).

#### Immunisation Data Quality and Use

Administrative coverage was consistently higher than the physical volume of vaccines available across the regions for three antigens: Penta, PCV and Rota. A further analysis of the five regions visited indicated differences even after adjusting for wastage, opening and closing balances. While there have been some balances at district and health facility level that were not included in the analysis above, the Audit Team also noted a higher number of vaccinations reported than the quantities of vaccines used at 24 health facilities.

In addition, out of 38 health facilities visited, 18 had incomplete data reporting tools, 22 had errors in data collation and compilation and 30 health facilities did not have documented evidence of immunisation data verification and validation, as defined in the guidelines.

There were inconsistencies in the denominator between programme data and official government population statistics and there was also a variance between the Country's estimated surviving infants and the United Nations Population Division data.

<sup>1</sup> The average price per Rota dose over three (3) purchases/receipts in 2017 was USD 2.31)

<sup>2</sup> The average price per MR dose for five (5) purchases/receipts in 2018 was USD 0.65

There was no evidence of review of immunisation data at 32 health facilities, 10 districts and three regional health directorates during the supervisory visits. Also, there was nothing on file evidencing that some reciprocal performance feedback was provided by the districts, regional and central levels. Furthermore, when feedback was given, it was not consistent and the follow-up on the implementation of recommended actions was not done. (See Annex 10 and 11).

The Data Quality Improvement Plan (DQIP) was drafted following the 2016 Data Quality Assessment (DQA). From the review of the DQIP, the Audit Team noted slow-moving implementation of the DQIP activities, as at June 2019, 75% of these activities were not completed. Sources of funding of up to USD 1.3 million for outstanding activities had not yet been secured.

### Procurement

Since the last Programme Audit in 2015, significant improvements were noted in the programme's procurement processes. However, the Audit Team noted further opportunities for improvement, including the completeness and archiving of documentation, so as to evidence due process and compliance with the Procurement Act.

Recommendations have been made to address the findings and have been prioritised as either critical, essential or desirable. Definitions of the three-levels of prioritisation are summarised in Annex 2.

### 1.4. Financial consequences of audit findings

The tables below summarise the amounts questioned by the Audit Team:

Table 1: Summary of amounts questioned by the Audit Team USD

Implementer	Total expenditure	Amount tested (USD)	of total Expenditures	Grant	Expenditures questioned (USD)	Expenditures questioned as % of tested
GHS	2,512,153	2,104,167	84%	HSS	87,559	4%
Regions & Districts	5,904,144	1,237,440	21%	HPV	333	33%
				HSS	63,551	
				IPV	1,302	
				Measles Rubella	179,753	
				Meningitis A	4,994	
				Yellow fever mass campaign	160,263	
MOH	601,381	232,874	39%	HSS	222,176	95%
CSO	370,907	0	N/A	HSS	0	N/A

Implementer	Total expenditure	Amount tested (USD)	of total Expenditures	Grant	Expenditures questioned (USD)	Expenditures questioned as % of tested
UNICEF	282,821	0	N/A	HSS	0	N/A
	31,133	0	N/A	Meningitis A - op costs	0	N/A
EPI	263,614	263,614	100%	Yellow Fever – Op costs	0	0%
	210,185	210,185	100%	Measles Rubella – Op costs	9,761	5%
	113,410	108,876	96%	IPV	0	0%
	61,094	61,095	100%	Meningitis A - mini catch-up op costs	9,829	16%
	50,879	50,879	100%	Meningitis A - op costs	952	2%
	10,401,722	4,269,130	41%	<b>TOTAL</b>	<b>740,473</b>	<b>17.3%</b>

Table 2– Summary of Expenditures questioned by the Audit Team, by category in USD:

Category of questioned expenditures	Amount questioned (USD)	as a % of tested	Details (report reference)
Inadequately supported expenditure	527,492	12.36%	4.1.3
Unsupported expenditure	145,419	3.41%	4.1.3
Ineligible expenditure	67,562	1.58%	4.1.3
<b>Total expenses questioned</b>	<b>740,473</b>	<b>17.34%</b>	

In addition to the questioned expenditures mentioned in Table 2, there were

- i) Gavi grant funds amounting to USD 394,386 that could not be accounted for due to use of a commingled bank account. See Finding 4.1.2.
- ii) VAT payments totalling GHC 621,042 (USD 134,716) from major procurements where GHS did not submit request for refunds from Ministry of Finance through MoH. This amount was incorrectly expensed against Gavi funds. See Finding 4.1.4.
- iii) Significant discrepancies between the stock balance and the records at CVS totalling USD 229,311. These amounts written off in the stock management records without investigation. See Finding 4.3.1.

- iv) Approximately USD 39,000 of Gavi-funded vaccines were lost in a fire at a district vaccine store. This incident was not reported to Gavi at the time of the fire nor was the Audit Team notified prior to its visit to the district. See finding 4.3.1
- v) Shelf expiries of 39,000 doses of pentavalent equivalent to a value of USD 60,450 in one of the regions visited due to a build-up of pentavalent vaccine at the CVS. See Finding 4.3.2.

Table 3 –Gavi funds disbursed to the MOH, but which are still unspent as at 31 December 2018, by grant:

Grant	Implementer	Balance of unspent funds (GHC)	Balance of unspent funds (USD)
Yellow Fever – Op costs	EPI	5,922,964	1,284,808
Meningitis A – Op costs	EPI	1,635,564	354,786
IPV VIG grant	EPI	388,312	84,233
Health Systems Strengthening	GHS	2,488,935	539,899
<b>Total</b>		<b>10,435,775</b>	<b>2,263,726</b>

Balances above relate to unspent funds at central level

## 2. Scope and Objectives

### 2.1. Scope

The scope of review for this programme audit covered income received, expenditures incurred, and activities conducted at national and sub-national levels for the period beginning 1 January 2015 until 31 December 2018.

During this period the total value of the vaccine and cash support provided to the MOH was USD 91,355,187 of which USD 10,337,454 consisted of cash grants.

Table 4: Gavi support USD: Disbursements as at 31 December 2018.

Cash grants	2001-2014	2015	2016	2017	2018	Grand Total
Health Systems Strengthening	13,969,400		3,440,096	(637,102)		16,772,394
Measles Rubella – Op. costs	7,522,000				(213,362)	7,308,638
Yellow Fever - Op. costs					3,513,511	3,513,511
Vaccine Introduction Grant	1,888,000	646,000	914,500			3,448,500
Measles Rubella-FU campaign op. costs					2,149,311	2,149,311
Meningitis A - mini catch-up Op. costs			524,500			524,500
Past cash grants	9,124,582					9,124,582
<b>Sub-total cash grants</b>	<b>32,503,982</b>	<b>646,000</b>	<b>4,879,096</b>	<b>(637,102)</b>	<b>5,449,460</b>	<b>42,841,436</b>

Vaccines	2001-2014	2015	2016	2017	2018	Total
Penta	85,639,121	8,683,460	922,067	1,249,936	817,238	97,311,821
Pneumo	59,496,092	8,966,253	6,836,885	12,140,360	4,124,539	91,564,129
Rotavirus	13,762,860	3,063,587	4,406,658	2,498,202	4,061,733	27,793,039
Yellow Fever	8,743,912	615,595	2,031,562	-76,508	2,947,520	14,262,081
Yellow Fever - campaign					8,793,000	8,793,000
Measles Rubella-Follow-up campaign					3,328,891	3,328,891
Meningitis A			937,987	183,939	883,629	2,005,555
Measles	1,166,606	123,951	445,633	(24,854)		1,711,336
Injection Safety Devices			587,102	(100,090)	743,424	1,230,436
IPV		811,437	-729,233	428,285	680,278	1,190,767
Meningitis A - mini catch-up campaign			670,944	(35,677)		635,267
Past vaccine support	9,978,120					9,978,120
<b>Sub-total vaccines</b>	<b>178,786,711</b>	<b>22,264,283</b>	<b>16,109,605</b>	<b>16,263,593</b>	<b>26,380,252</b>	<b>259,804,443</b>
<b>TOTAL</b>	<b>211,290,693</b>	<b>22,910,283</b>	<b>20,988,701</b>	<b>15,626,491</b>	<b>31,829,712</b>	<b>302,645,880</b>



## 2.2. Audit objectives

In line with the respective programme agreements and with Gavi's Transparency and Accountability Policy, all countries that receive Gavi's support are periodically subject to programme audit, for which the primary objective is to provide reasonable assurance that the processes and systems adequately supported the programme(s) and that resources were used for intended purposes, in accordance with the Gavi agreed terms and conditions.

As a result, the Audit Team assessed the relevance and reliability of the internal control systems relative to the accuracy and integrity of the books and records, management and operational information; the effectiveness of operations; the physical security of assets and resources; and compliance with national procedures and regulations.

The team also reviewed the various processes and programme management arrangements governing Gavi's support (vaccines and cash grants) for which the respective entities were responsible, so as to: assess the existence and functioning of the key processes; undertake substantive tests of a sample of programme expenditures in scope; and review the vaccine supply chain management effectiveness and efficiency.

The current report was prepared based on a review of sampled records and expenditures incurred during the audit period.

## 2.3. Conduct of the audit engagement

Between 03 to 21 June 2019, the Gavi Audit Team reviewed expenditures incurred by the MOH (Ghana Health Services and EPI) both at national and subnational levels. The Team reviewed transactions totalling USD 4,269,130, covering 41% of the total expenditure.

The Team visited five regional and 20 district health directorates, and 39 health facilities and conducted a review of the vaccine supply chain encompassing the 65 Vaccine Stores. They also held discussions with the Gavi Alliance partners and key in-country stakeholders during the audit scoping and fieldwork stages. See Annex 8 for the list of sites visited by the Audit Team.

The programme audit was conducted concurrently with the PCA Monitoring review. Consequently, issues related to governance and oversight of the immunisation programme and a review of the civil

society organisations' expenditure were excluded from the audit scope, since these were assessed by the other Gavi team.

In accordance with the "single audit principle" established by the United Nations including Gavi's core partners, any Gavi's funds which were disbursed to the partners for direct execution were excluded from the scope. As a consequence, a total of USD 684,861 was excluded from the audit scope.

## 2.4. Progress on previously identified audit issues

The Audit Team conducted a prior programme audit in 2015. This subsequent programme audit conducted in 2019, noted improvements in the procurement management processes. However, several prior audit issues were not yet fully addressed: (i) Funds disbursed to subnational levels were still recorded and reported to Gavi as expenditure at the time of disbursement; (ii) VAT taxes were charged on major purchases; (iii) indirect costs still being charged to Gavi with no clear basis for allocation; (iv) in some cases assets had not been replaced in line with Gavi GMRs; and (v) proceeds from asset sales had not been remitted to the Gavi accounts. Further, details are included in finding 4.1.4.

## 2.5. Exchange rates

Most cash expenditures were incurred using the Ghana Cedi (GHC), which, for reporting purposes, the transactions were converted to the United States Dollar (USD). For the expenditures reviewed, the rate applied was based on the average bank rate provided when the funds were converted from USD in the year 2017 and 2018 (the two years out of the four-year period during which the majority of Gavi's funds were received). The overall average exchange rate derived was GHC 4.61 against USD 1.00.

# 3. Background

## 3.1. Introduction

The Republic of Ghana has an estimated population of 29.3 million. According to the United Nations Development Programme, the country ranks 140 out of 189 countries in the human development index and is ranked 41 out of 180 countries on the corruption perception index. The country's GDP per capita was estimated to be US \$4,738.31 in 2018.<sup>3</sup> The percentage of health expenditure coming

<sup>3</sup> <https://knoema.com/jesogmb/gdp-per-capita-by-country-statistics-from-the-world-bank-1960-2017?country=Ghana>

from domestic resources decreased from 10.8% in 2010 to 6.6% in 2016, before increasing to 7.8% in 2017.<sup>4</sup>

The country still faces challenges with the health sector workforce as there were just 13.8 physicians, nurses and midwives per 10 000 population which is below WHO's recommended 23 health workforce ratio.<sup>5</sup>

As one of the first three country pilots, Ghana has implemented a malaria vaccine pilot, funded by Gavi, The Global Fund and Unitaid, in coordination with WHO. Ghana, through Gavi's support, has also launched a medical drone network which will be integrated into the national healthcare supply chain in Ghana to help prevent vaccine stockouts in health facilities as well as during national immunisation campaigns.<sup>6</sup>

### 3.2. National entities involved in the executing and managing Gavi's funds

At the national level, the Ministry of Health (MOH) maintains policy setting, planning, coordination. Service delivery is done through the Ghana Health Service. The National Expanded Programme on Immunization (EPI), a unit located within the Diseases Control Department (DCD) of the Public Health Division (PHD) of the Ghana Health Service is responsible for the immunisation programme in Ghana.

Administratively, there are ten regions in Ghana, 216 districts, about 1,300 sub-districts and over 3,000 immunization centres.<sup>7</sup> Health service delivery is organized at three levels – national, regional and district. The district level is further divided into several sub-districts and incorporates a community-level health delivery system.

The country attained 97% coverage for Penta-3 in 2018 up from 89% in 2015. PCV-3 coverage improved from 94% in 2015 to 96% in 2018, Measles-Rubella vaccination also saw improvements from previous years<sup>8</sup>. In terms of equity, the proportion of districts achieving MR-1 coverage of 80% and above increased from 72% in 2014 to 76% in 2015 and 79% in 2016. The national coverage rate for MR-1 also increased from 94% (2014) to 95% in 2016.<sup>9</sup>

<sup>4</sup> National Health Accounts FY2012, FY2014, 2015-2017 Ministry of Health Programme of Work Gov of Ghana

<sup>5</sup> Global Health Observatory data repository, WHO  
[http://apps.who.int/gho/data/node.main.HWFGRP\\_0020?lang=en](http://apps.who.int/gho/data/node.main.HWFGRP_0020?lang=en)

<sup>6</sup> <https://www.gavi.org/library/news/statements/2019/ghana-launches-the-world-s-largest-vaccine-drone-delivery-network/>

### 3.3. Good Practices

The country has developed comprehensive policies and guidelines including the National Policy Guidelines on Immunisations in Ghana, 2016 and the EPI Field Guide, 2016 to guide immunisation activities in the country. These are also readily available at national, subnational levels and health facilities. The Audit Team visited 65 vaccine stores and noted that each store visited was monitoring the temperature of vaccines in line with the EPI Field Guide, 2016. The Audit Team also noted that all 65 stores had cold chain backup systems in place, in case of power failure.

All the 20 district health directorates visited had implemented and were operating the District Health Information Management System (DHIMS). DHIMS is the data repository and management system of the Ghana Health Service. The Audit Team noted that immunization data for all the 39 health facilities visited had been reported through the DHIMS for the sampled month of April 2019. The Audit Team also noted that the Greater Accra region had started publishing a monthly EPI bulletin which analyses key vaccination data from all the health facilities in the region. The bulletin analysed the region's coverage, drop-out rates, completeness and timeliness of immunisation data input into the DHIMS. This bulletin was shared with its respective districts to aid in the intervention at the health facility level.

### 3.4. Key Challenges

Though the Government of Ghana has trained a considerable number of health workers over the years, the deployment and retention level of health workforce remains a challenge especially in the rural areas. Distribution of community health nurses in relation to the targeted number of children for vaccination is uneven across the country. The average ratio of children under 1-year-old to community health nurse (CHN) by region was 75 to 1, but each Region's respective range varied from as low as 43 per CHN in Upper East Region, to as high as 121 per CHN in Northern Region.<sup>10</sup>

Although, the Ministry of Health has instituted quarterly integrated supervisory and monitoring visits at the health facility level, there were gaps in effectively documenting and following up on the recommendations of these visits. This was evident at the health facilities visited by the Audit Team where only one out of 39 facilities had documented evidence that such support supervision visits had taken place.

<sup>7</sup> Concept Paper for the Establishment of National Immunization Technical Advisory Group (NITAG) in Ghana

<sup>8</sup> [http://apps.who.int/immunization\\_monitoring/globalsummary/coverages?c=GHA](http://apps.who.int/immunization_monitoring/globalsummary/coverages?c=GHA)

<sup>9</sup> Joint Appraisal report 2017

<sup>10</sup> Joint Appraisal report 2017

## 4. Audit Findings

### 4.1. Budgeting and Financial Management

#### 4.1.1. Weaknesses in advance management at national level

##### Context

The Accounting, Treasury and Financial Reporting Rules and instructions, 2016, require that *funds received and transferred to Budget Management Centers (BMCs) are treated as advances by the transferring BMC (Transferor) and as Funds held in trust by the receiving BMC. (Section F, sub-section F.1, page 74)* and that *National BMC recognize expenses only upon receipt of a retirement from the RHD (page 85)*. The Standard operating procedures (SOPs) for financial retirements of programme funds disbursed to budget management centers (BMCs) require that *a focal person(s) at the national programme levels is assigned to track retirements and maintain supporting documentation, Central level provides budget ceilings and guidelines to regions where applicable, transfers of districts component of the funds must be made within ten working days upon receipt of funds by the region, summary reports on fund utilization status are submitted to the National Programme office monthly, and that quarterly reports are submitted to the programme office including Certified True Copies of payment documents where applicable.*

##### Description

All disbursements from central BMCs (i.e. GHS and EPI) to subnational (RHDs, DHDs) were recorded as expenditure in the books of account instead of advances. There were also no retirement reports (i.e. Statements of Expenditure) received by GHS from the RHDs for USD 854,256 advanced in the audit period and no reports for USD 1.5 million advanced by EPI. The Audit Team also noted that more than 50% of the district retirement reports were not received by the regions sampled in the audit period and in some cases the regional reports were prepared before receipt of the district reports.

In three of the five regions visited (Northern, Ashanti, and Greater Accra), some of the funds disbursed to the Regional Health Divisions' pooled bank accounts were not identified in a timely manner and the supporting "Memos" describing what activities were to be implemented were not on file with the accounting team.

In addition, whereas finance staff at locations visited indicated that finance reports were reviewed as part of the integrated supervision, there was no evidence of the reviews, no review reports and/or feedback including resolution of issues noted.

These gaps in the advances management system were identified in Gavi's 2011 Financial Management Assessment and subsequently in the Gavi's 2015 Programme Audit. MoH subsequently developed the ATF, 2016 guidelines and SOPs to address these gaps. The MoH piloted the donor specific accounting systems at the national and sub-national levels as documented in the draft revised Accounting Treasury, Financial Rules and Regulations Manual (ATF). However, whereas these rules and regulations have been disseminated, they have not been fully implemented.

##### Recommendation 1 – Critical

We recommend that the MOH ensure that GHS and EPI implement the ATF, 2016 and the SOPs for Gavi provided funds. This will ensure that:

- advances are recorded accurately and expensed only when retirement reports are submitted and reviewed;
- all funds disbursed have supporting memos describing the activities to be implemented; and
- monthly and quarterly reports are submitted by regions and districts as required by the ATF.

##### Management comments

The revised ATF, 2016 was not disseminated and implemented as at the close of 2018 and the old system of accounting for program funds was still in force. The delay in the dissemination was as a result of lack of funds. In May/June 2019, the World Bank MNCHP project provided funds to support nationwide training on the revised manual. Subsequently, the MOH Accounting manual (ATF, 2016) has been operationalised effective 2019. Copy of the training report was shared with the Audit team.

All funds disbursed from National level are accompanied by letters and spreadsheets covering activities to be implemented. Sub-National levels are expected to have these primary records as part of their disbursement documentations.

Going forward, MOH/GHS will send Administrative letters to sub-national levels enforcing the need to have memos describing the activities to be implemented with detailed spreadsheets as part of the documents required before disbursements of funds.

The recommendations are accepted for implementation by the MOH in accordance with the revised ATF, 2016.

<b>Risk / Impact / Implications</b>	<b>Responsibility</b>	<b>Deadline / Timetable</b>
<p>The expenditure reported in the financial reports is misstated and this compromises the quality and credibility of the financial reports submitted by GHS to Gavi and is not compliant with the Partnership Framework Agreement (Annex 6).</p> <p>In addition, where Regional and District Health Directorates did not know the purpose for which the funds are released to them, the delay in attribution resulted in delay or non-implementation of activities.</p>	<p>GHS Finance Division (Central HQ &amp; PHD-GHS)</p>	<p>Effective July 2019</p>

#### 4.1.2. Traceability of Gavi Funds within EPI Bank Accounts

##### Context

The Accounting, Treasury and Financial Reporting Rules and instructions, 2016 state that “As a final check of the integrity of financial information contained in Departmental Cash Books, Accounts Staff should prepare a Bank Reconciliation for each Bank account maintained by the BMC. In the case where one BMC is managing Account on behalf of others, a supporting schedule should be attached to the Bank Reconciliation showing each BMC of Record's respective share of the “book” balance. (Section M, sub-section M2, page 118)”

The PFA (Article 23) states the Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures.

##### Description

Gavi provided funds for the EPI programme, disbursed through GHS, are received and managed through a Consolidated Bank Ghana bank account. This commingled bank account is also used to receive funds from other development partners such as WHO and ANESVAD. During the audit period, 73% of the total cash grants (USD 7.5 million of USD 10.3 million) were channelled through this account.

Upon reconciliation of funds received from Gavi and expenditure reported, the Audit Team noted a difference of GHC 1,818,120 (USD 394,386) as illustrated in the table below.

Table 6: Variance between bank balance and Gavi activity ledger

Description	Amount (GHC)	Amount (USD)*
Transfers from GHS	34,556,403	7,495,966
Total expenditure reported by EPI	26,609,563	5,772,139
Expected bank balance	7,946,840	1,723,826
Actual bank balance	6,128,720	1,329,440
<b>Difference</b>	<b>1,818,120</b>	<b>394,386</b>

\*Exchange rate used is USD1 to GHC4.61

Root causes of the difference noted are:

- **Lack of reconciliation of Gavi activity ledger to bank balances** - Whereas the EPI maintained an Analysed Programme Activity Ledger (APAL) for all Gavi revenue and expenditure, fund balances from this ledger were not reconciled to the bank balance.
- **Interproject borrowing through comingled bank accounts** - As this account holds funds from other sources, the finance team noted that funds had been utilised for other donor activities and balances from four other bank accounts managed by the EPI programme would account for the difference noted. Whereas the balances on these other bank accounts were equivalent to GHC 4,634,570, the finance team had not reconciled other programme activities to these balances, consequently these funds could not be attributed to Gavi. Journal vouchers are not maintained for traceability of interproject borrowing within the comingled bank account.

##### Recommendation 2 - Critical

We recommend that MOH ensure that:

- EPI and GHS prepare and reconcile programme activities to bank balances to ensure traceability and accountability for all Gavi provided funds;
- Where Gavi provided funds are used to fund other projects/programmes, journal vouchers are maintained and followed up periodically to ensure that Gavi provided funds are returned to the designated Gavi account as required by the grant management requirements; and
- Bank reconciliation statements and relevant journal vouchers (with corresponding schedule of balances per funding source) are reviewed and signed off by senior management within the EPI and GHS management team to ensure accuracy and completeness.

##### Management comments

There are existing program activity ledgers which reconcile with the bank balances at any point in time, however, at the time of the Audit, these ledger balances though reconciled were not attached as a schedule to the bank reconciliations statements.

The Public Health Division under which EPI program is managed, maintains multiple Bank accounts for its operations, both local and foreign. These accounts as indicated are individually comingled bank accounts. The Consolidated Bank Ghana (CBG) account is the main operational account for the division for most program funds disbursements including GAVI. The other accounts though receive in-flows, corresponding expenditures are mostly done in the CBG accounts hence periodic movements of funds from these other accounts into CBG accounts. This practice sometimes results in notional negative program balances when the CBG accounts is reconciled. However, these negative program balances are expected to have at least a corresponding positive balance in other Bank accounts maintained by the Public Health Division. Journal vouchers are not used since the said “borrowing” are notional due to the fact that such disbursements have

<ul style="list-style-type: none"> <li>• Similarly, GHS maintains an Analysed Programme Activity Ledger (APAL) for all Gavi revenue and expenditure. Although the resulting fund balance from this activity ledger is periodically reconciled to the bank balance through a MS Excel workbook, this is not independently reviewed for accuracy and completeness.</li> <li>• <b>Bank reconciliations are not reviewed by senior management</b> - However, this workbook is not reviewed and approved by senior management to ascertain accuracy and completeness.</li> </ul> <p>Consequently, there were no systematic periodic checks to ensure accountability and traceability of Gavi provided funds.</p>	<p>available funds but in other accounts. We attach here detailed fund balances schedule on each of the accounts to confirm the shortfall in the CBG Cash Book Balance where we have GAVI Funds (Appendix 1).</p> <p>Notwithstanding, the various recommendations have been well noted and will be implemented especially with regards to the schedule of program fund balances being part of periodic Bank reconciliation statements.</p> <p><b>Audit Team’s Additional Comments</b></p> <p>Management comments on journal vouchers have been noted, however given the significance of Gavi funding operated through this EPI account, 73% of cash grants during the audit period, key controls to ensure transparency and accountability for Gavi funds would be bank reconciliation statements supported by the relevant journal vouchers. Though noted in the management comments, management did not provide detailed fund balances schedule on each account to confirm the shortfall in the cash book as appendix 1 was not provided.</p>	
<p><b>Risk / Impact / Implications</b></p> <p>Lack of traceability of Gavi provided funds contravenes the requirements of the PFA and hinders the ability of the EPI programme to demonstrate appropriate use of Gavi provided funds.</p>	<p><b>Responsibility</b></p> <p>GHS Finance Division (Central HQ)</p>	<p><b>Deadline / Timetable</b></p> <p>December 2019</p>

### 4.1.3. Questioned costs

#### Context

Paragraph 19 of Annex 2 of the Partnership Framework Agreement (PFA) requires Ghana to manage and use Gavi's funding solely for appropriate programme activities. Furthermore, Paragraph 20.1(c) requires that all expenses relating to the application of such funds, should be properly evidenced with supporting documentation sufficient to permit Gavi to verify the expenses.

#### Description

The total expenditure in scope for this audit was GHC 47,951,939 (USD 10,401,722), as based on the summarised expenditure reports provided. Expenditures totalling GHC 19,680,691 (USD 4,269,130) equivalent to 41% were selected and reviewed by the Audit Team. The Team determined that approximately 17.3% of the expenditures examined were questionable due to an absence of documentation, inadequate documentation and ineligible attributes as illustrated below:

*Table 7: Summary of expenditures questioned by the Audit Team (See Annex 4 for details)*

Location	Unsupported	Inadequately Supported	Ineligible*	Total GHC	Total USD
Central-EPI	45,310	49,390	-	94,700	20,542
Central -GHS	136,740	152,325	114,582	403,647	87,559
Central - MoH	190,194	691,734	142,300	1,024,228	222,175
Northern Region	101,626	415,904	44,744	562,274	121,968
Ashanti Region	188,158	850,031	5,893	1,044,082	226,482
Eastern Region	1,714	192,813	100	194,627	42,218
Greater Accra	6,639	79,540	3,840	90,019	19,527
<b>Total</b>	<b>670,381</b>	<b>2,431,737</b>	<b>311,459</b>	<b>3,413,577</b>	<b>740,472</b>

\*Does not include VAT expenditures.

Examples why transactions were questioned includes:

- Fuel acquittals where some of the following elements were not included in the supporting documentation such as: (i) computation of fuel amount; (ii) location to be visited and (iii) the distance to be covered ; (iv) fuel receipts; (iv) approved estimated distances; (v) or vehicle logbooks/ itineraries.
- DSA acquittals where some of the following elements were not included in the supporting documentation: (i) missing or incomplete attendance lists; (ii) missing activity reports or activity reports not including sufficient detail; (iii) per diem/daily allowance lists that were not dated; (iv) DSA amounts paid that do not align with the MOH Circular
- Ineligible expenditures include indirect costs charged to Gavi as lumpsums with no basis of allocation.

Weaknesses in the allocation of indirect expenses were similarly observed during the Gavi 2015 Programme Audit. Following the recommendation from this prior audit, GHS had developed a draft policy on how to allocate indirect costs across donors and the Government. However, as at June 2019, this draft was not finalised, nor had the proposed allocation basis ever been shared with any donor (including Gavi) for validation.

#### Recommendation 3 - Critical

The Audit Team recommends that MOH and GHS ensure that in future:

- All expenditures are adequately supported using documents including signed and dated minutes of meetings, attendance sheets, payment schedules for allowances and per diems, third party receipts and invoices, acknowledgement forms and activity reports; and
- Gavi's funds should not be used to pay taxes, since these are not eligible.

#### Management comments

Management has taken note of the Fuel acquittals challenges which can be associated with the Sub-National Levels as the issues mentioned by the Auditors is not the case at the National Level. MOH/GHS will ensure that the same practices with regards to fuel acquittals supporting documentation as indicated in your recommendations are implemented at the Sub-National levels.

Activity reports are not by convention part of the retirements of a payment voucher however, management at MOH/GHS has resolved to have a Central Program repository for all activity reports at all levels. It is a requirement for participants to register their Attendance for meetings, workshops among others. The Attendance sheet is the basis for the payment of allowances like DSA, T&T and is the main supporting document for the payment of hospitality services rendered. Going forward duplicates of these attendance sheets will be attached to Payment of DSA, T&T and other allowances. Other concerns on DSA acquittals have been noted and management would ensure compliance.

Management regrets its inability to provide some sampled Payment Vouchers (PV's) for review by the auditors. As explained to the auditors whiles on the field, the PV's we believe are mixed up with other PV's and documents as a result of series of audit over the years. Nevertheless, some of these PV's were retrieved and forwarded to the auditors for their review after leaving the field. Subsequently some have been retrieved and management would like to provide related PV's for those yet to be found as prove of the activities taken place.

Find detail responses on annex 4 of the report as Appendix 2.

	<p><b>Audit Team’s Additional Comments</b></p> <p>All additional documentation provided was reviewed and considered in the finalisation of this report.</p>	
<p><b>Risk / Impact / Implications</b></p> <p>Unless the MOH puts in place and complies with adequate, effective financial management guidelines governing expenditure, including the allocation of indirect costs, the MOH is likely to be unable to ensure that Gavi’s funding was used for the intended purpose, in accordance with the terms of the Partnership Framework Agreement</p>	<p><b>Responsibility</b></p> <p>MoH / GHS management at national and sub-national levels</p> <p>MoH, Chief Director and GHS, Director General (Taxes exemption using the PFA)</p>	<p><b>Deadline / Timetable</b></p> <p>Effective January 2020</p> <p>Effective January 2020</p>



#### 4.1.4. Prior programme audit recommendations not implemented

##### Context

As per the Grant Management Requirements, MoH/GHS was required to prepare a plan to follow up on the recommendations made by the external auditors, internal auditors and Gavi Programme Audit Team for submission to Gavi and for internal dissemination internally within the MoH.

##### Description

Gavi undertook a Programme audit in 2015, which was concluded in 2016. The Audit Team reviewed the progress the country had made in remediating or implementing past audit issues and noted the following outstanding issues:

**VAT charged on Gavi funded procurements** - The Partnership Framework Agreement between the Government of Ghana and Gavi includes a clause on taxes which states that “funds provided under this Agreement shall not be used to pay any taxes, customs, duties, toll or other charges imposed on the importation of vaccines and related supplies. The Government shall use its reasonable efforts to set up appropriate mechanism to exempt from duties and taxes all purchases made locally and internationally with GAVI funds.”

The Ministry of Health obtains tax exemptions for major purchases annually and needs to apply to The Ministry of Finance for exemptions for each consignment. These exemptions are processed by the Resource Mobilisation Unit at the MoH upon request and information from user departments and agencies. For local procurements, MoH/GHS would need to give the exemption certificate to the supplier so that taxes are not included in the invoice. In the period under review, GHS did not submit a request for refunds to Ministry of Finance, through Ministry of Health. For the sample reviewed for major purchases, Value Added Tax (VAT) was paid amounting to USD 134,716 earmarked for grant activities as detailed in Annex 4e.

**Assets Management** - While some recommendations were implemented, the following issues are still outstanding:

- The previous audit recommended reallocation of 15 vehicles purchased using Gavi provided funds to support immunisation activities. A memo from GHS dated 14 July 2016, noted that two vehicles had been involved in accident and declared a total loss. The country was therefore asked to replace these two vehicles, and this was not done at the time of our review.
- The 2015 audit noted some assets using Measles Rubella Campaign funds with no clear link to Gavi funded activities. One example noted was air conditioners valued at GHC 3,962 (USD 858), allocated to GHS Headquarters that was to be refunded. We were unable to see evidence of the refund during our audit.
- The Audit Team also noted that proceeds from the auction/disposal of 2 motor vehicles amounting to GHC 4,000 in Ashanti and Upper West regions were not deposited on the Non-revenue tax account in Bank of Ghana as required by the Procurement and Disposal Act.

##### Recommendation 4 – Essential

For the programme is made whole with respect to these historic matters, the MoH should ensure that GHS:

- Submits periodic requests for VAT exemptions based on consignments due. This will ensure that Gavi funded procurements receive exemption locally and internationally.
- Implements the cost allocation policy developed.
- Replace the two vehicles and also ensure that proceeds from the disposal of vehicles from Ashanti and Upper West and deposited back to the grant.
- Refund the funds related to purchase of air conditioners to the grant as agreed in the previous audit.

##### Management comments

###### **VAT charged on Gavi funded procurements**

The Ministry will continue to engage Ministry of Finance for exemptions on VAT. Going forward MoH/GHS intends to use the Performance Framework Agreement signed between Gavi and MoH on behalf of the Republic of Ghana as a basis for indirect tax exemption for all GAVI procurements at the local level. GHS has recommended would submit listings of VAT paid on major procurements to the Minister of Finance through MoH for possible refund.

###### **Indirect Cost allocation**

MOH will revisit the draft indirect cost allocation policy by reviewing with relevant stakeholders for finalization and implementation by end 2019.

###### **Assets Management**

The two accident vehicles recommended for replacement are still on the agenda for GHS. With regards to the two Motor vehicles auctioned and proceeds not deposited in Non-tax revenue account, management provided evidence of deposit by Upper-West Region into Government of Ghana Non-tax Revenue accounts with Bank of Ghana. For that of Ashanti Region, payment was made into the Regional Director of Health Services account.

	<p>Management will request for the refunds of the disposals receipts that was paid into the Government of Ghana Non-Tax Revenue Account with the Bank of Ghana (BoG). Upon refunds from Ministry of Finance, the amount would be duly credited to Gavi funds at GHS HQ. Similarly, the disposal receipts deposited into the RHD bank account would be transferred to GHS HQ bank account as a credit to Gavi funds. This would be done by close of December 2019.</p> <p>Ghana Government would refund the cost of Air Conditioners amounting to USD858 (GHC 3,962) by crediting the grant ledger.</p>	
<p><b>Risk / Impact / Implications</b></p> <p>Outstanding audit issues on audit recommendations accepted by management are not compliant with the GMR requirements (Sections a and k).</p>	<p><b>Responsibility</b></p> <ul style="list-style-type: none"> <li>• Submits periodic requests for VAT exemptions based on consignments due. This will ensure that Gavi funded procurements receive exemption locally and internationally. MoH Resource Mobilization Unit - Multilateral</li> <li>• Implements the cost allocation policy MoH-PPME and GHS-PPME</li> <li>• Replace the two vehicles GHS (Director General)</li> <li>• Refund the funds related to purchase of air conditioners to the grant as agreed in the previous audit EPI Programme Manager</li> </ul>	<p><b>Deadline / Timetable</b></p> <p>As and when needed for international procurement</p> <p>January 2020</p> <p>By 31st March 2020</p> <p>By 31st December 2019</p>

**4.2. Procurement**

**4.2.1. Documents Missing in the Procurement Files**

<p><b>Context</b></p> <p>The 2016 National Procurement Act (clause No. 20E) and the MOH Procurement Manual (clause No. 2.7) recommend that each Procurement Entity is required to appoint a Tender Evaluation Panel with the required expertise to evaluate tenders and assist the Tender Committee in its work. Furthermore, the Procurement Manual (clause No. 4.13) requires the Procurement Entity prepare minutes of the tender opening proceedings in line the Procurement Act (clause No. 56).</p>		
<p><b>Description</b></p> <p>Over the audit period, procurements totalling 6,649,769 (USD 1,442,423) were conducted. The Audit Team selected a sample of 11 procurement transactions with a total value of GHC 6,276,468 (USD 1,361,450) equivalent to 94% of the overall procurements incurred. (See Annex 5).</p> <p>From the review of these 11 procurement files, the Audit Team established that no significant control weaknesses were apparent (or occurred). However, some procurement files were incomplete as select documents were missing for different stages of the procurement process, as indicated below:</p> <ol style="list-style-type: none"> <li>For 10 files, Tender Evaluation Panels were not approved by the Director General of GHS as stipulated in the Procurement Act (clause No. 20E) and Procurement Manual (clause No. 2.7);</li> <li>Seven files did not include the tender opening meeting minutes as required by the Procurement Act (clause No. 56) and the Procurement Manual (clause No. 4.13);</li> <li>10 tender evaluation reports were not dated, resulting in there being no indication of when the evaluation was conducted and completed; and</li> <li>Three files had no approved purchase requisitions and/or budgets as indicated in annex 5.</li> </ol>	<p><b>Recommendation 5 – Essential</b></p> <p>We recommend that MOH ensure that:</p> <ul style="list-style-type: none"> <li>All procurements are fully compliant with the 2016 National procurement Act and the MOH procurement manual; and</li> <li>The procurement files and associated processes are checked for completeness by ensuring that the relevant documents including but not limited to: approved tender evaluation panel makeup, tender opening minutes, completed, dated and signed tender evaluation reports and approved purchase requisitions (including budgets and bid submission registers) are prepared and put on the file. Procurement files could include a checklist, which is reviewed and signed off by the management team.</li> </ul>	
	<p><b>Management Comments</b></p> <p>The observations and recommendations are well noted. The necessary steps have been taken to ensure full compliance of the Public Procurement Act and other existing regulations on documentations and archiving.</p> <p>In addition, GHS will introduce a quality assurance procedure at each stage of the procurement process with the help of a predetermined checklist. This will ensure that each stage of the process is properly signed off with the required evidence before activating the next stage.</p>	
<p><b>Risk / Impact / Implications</b></p> <p>Incomplete procurement files and unapproved documents within the process are non-compliant to the National Procurement Act and could undermine the transparency and credibility of the procurement processes.</p>	<p><b>Responsibility</b></p> <p>MoH , Director Procurement and GHS, Director SSDM</p>	<p><b>Deadline/ Timetable</b></p> <p>December 2019</p>

### 4.3. Vaccine Supply Management

#### 4.3.1. Gaps in Accountability for Vaccines

##### Context

Section 3.10.5 and 3.10.6 of the EPI Field Guide for requires that all stores officers:

- Have standard stock ledgers that show how much vaccine is in the refrigerator, the expiry date of each vaccine batch, and the dates and the doses of vaccine received and used;
- Carry out monthly physical stock counts for all vaccines in every district, sub district and health facility before ordering additional supplies. The stock balances should be adjusted according to the physical stock on hand.

In addition, Section G of the ATF 2016 on Inventory (Stocks) Management (page 86) states that "... there shall be quarterly and annual stock counts in all MOH stores. The Head of Finance should disclose the stores valuation in the financial reports by way of notes. However, for Medical Stores Account, Head of Finance should include such valuations in the Financial Statements..."

##### Description

The Audit Team visited the central vaccine stores (CVS), five regional vaccine stores (RVS), 19 district vaccine stores (DVS) and 39 health facilities (HFs) and noted the following:

**No regular physical stock counts at national level** - There was no documented evidence of regular (quarterly) stock counts being undertaken at the central vaccine store (CVS). Over the entire four-year audit period (1 January 2015 to 31 December 2018), only two such counts were conducted in December 2017 and January 2019. Significant discrepancies between the stock balance and the records were identified by the national team but were not investigated or followed up appropriately and the balances were written off in the stock management records. These variances are noted in the table below.

Table 8: Variances at national level

Description	Write-off in stock ledger		Explanations obtained during programme audit		Remaining unexplained variances		Unaccounted value of USD
	2017	2018	2017	2018	2017	2018	
Rota virus	150,850	170,900	60,000	170,900	90,850		209,863
Measles Rubella	-	114,920	-	85,000		29,920	19,448
<b>Total</b>							<b>229,311*</b>

\*Not included in questioned costs

**No physical stock counts at subnational level** - There was also no evidence of monthly physical counts at all five RVS, all 19 DVS and 38 of the 39 HFs visited.

**Unexplained variances for stock counts performed by the Audit Team** - The Audit Team performed stock counts for three antigens: Rota, PCV-13 and Pentavalent and compared these to the vaccine ledger balances. The team noted variances:

- for all three antigens at CVS,
- in at least one instance of an antigen at three RVS, seven DVSs and 24 HFs visited.

##### Recommendation 6 – Critical

We recommend that the MoH, GHS and EPI ensure that all staff responsible for managing and handling vaccines should comply with the established SOPs, which stipulate the necessary management guidelines and procedures for vaccines. Specifically, the EPI should ensure that:

- All vaccine stores are equipped with vaccine ledgers
- Monthly stock counts are carried out at each of the regional, district and health facility vaccine stores
- Quarterly stock counts are carried out at the central vaccine stores
- Distribution and receipt records are reconciled at all subnational levels and any variances investigated and explained in writing.

##### Recommendation 7 – Essential

MoH should inform Gavi of any incidents which lead to loss of any Gavi funded commodities and assets. As the PFA stipulates that vaccines should be insured, the loss at the Tamale district store should be made whole at the Government's cost.

##### Recommendation 8 - Essential

The EPI should also:

- Conduct refresher training on the SOPs for its EPI officers;
- Provide job aids. as reference documentation, including booklets and procedural wall posters – for ease of reference; and
- Ensure that supportive supervision activities are planned and documented at the national and subnational levels, and that proper follow up actions are conducted.

***Variances in records between SMT and Vaccine Ledgers*** - The EPI uses both the electronic SMT tool and manual Vaccine Ledgers as its primary inventory management records at the CVS. The team compared the vaccines quantities recorded in the electronic SMT against the respective manual vaccine ledger and reconciled corresponding stock movements. The team determined that there were unexplained variances for each of the years between the vaccine records in SMT and the vaccine ledgers. See Annex 7 for details.

***Unexplained variances on distribution of vaccines*** - For a sample of antigens including Pentavalent, PCV-13 and Rota virus, the Audit Team compared the distribution records and receiving records, and noted that:

- Four of RVSs visited had at least one variance between the quantity delivered by the CVS and the corresponding amount received by the RVS;
- 13 DVSs visited had at least one variance between the quantity delivered by the RVS and that recorded by the DVS; and
- 30 HFs visited had at least one variance between the quantity delivered by the DVS and that recorded by the HF.

Reasons for the unexplained variances included: (i) errors in the recording of vaccine receipts and (ii) gaps or errors in the vaccine ledgers, including missing records, such as ledgers that were lost or inconsistencies in the stock balances carried forward from the prior period.

***Unreported fire at Tamale district*** – In February 2016 the Tamale District Vaccine store was burnt to the ground in destroying all vaccines and stock records maintained at the store. This incident was not reported to Gavi at the time of the fire nor was the Audit Team notified prior to its visit to the district. The fire was only disclosed after the Audit Team identified that the store's inventory records were missing for 2015. The team also noted that there was no investigation report submitted to Gavi ascertaining the cause of the fire, the extent of damage and the losses which accrued. The Audit Team estimates that approximately USD 39,000 of Gavi-funded vaccines were lost, based on the average monthly consumption data for the period December 2015 to April 2016, as detailed in Annex 6b.

***Inadequate monitoring and supervision at national and subnational levels*** – One of the main causes of the above issues, was inadequate monitoring and supervision at both central and subnational levels. Whereas management indicated that Integrated Support Supervision did occur, there was no evidence of any vaccine management related findings and/or feedback, follow-up and documentation of any supervision checklists or reports at the central, regional, district and health facility level. Similarly, there were no monitoring and supervision plans on file to ensure that the frequency of visits of the various sites were sufficient to mitigate the risks associated with vaccine management. For the 4-year period, overall monitoring and supervision expenditures totalling USD 1,030,980 were charged to the Gavi programmes. This consisted of GHC 3,679,582 (USD 798,174) for the non-HSS grants and GHC 1,073,237 (USD 232,806) for the HSS grant.

#### Management Comments

##### Gaps in Accountability for Vaccines

##### No regular physical stock counts at national level

It is a practice of the Ministry to issue guidelines to all national and subnational facilities for annual stock taking. Copies of these circulars (2017 and 2018) are attached as Appendix 3. In addition, as indicated in the EPI field guideline and the ATF, facilities are required to conduct monthly and quarterly stock counts with evidence of reports. It is rather unfortunate that only two reports of stock taking were sighted at the time of the audit. Management would ensure that period stock counts are done at the vaccine stores and reports issued for the attention of the Minister and other stakeholders. Henceforth, MoH shall ensure that reports on annual stock counts for vaccines which is usually observed by the Auditor-General will be shared with Gavi and other stakeholders.

Management has taken notice of the variations in stock records leading to unaccounted stores and investigations have been sanctioned. Reports on this is expected by end of November 2019 and would be shared with Gavi.

##### No Physical stock count at subnational level

As indicated above, management would ensure that subnational level stock counts are carried out as stipulated in the ATF and other Government regulations. Reports of such stock counts shall be sent to the next higher level for review and needed actions to be taken where required.

In order to facilitate periodic stock counts, EPI supply chain shall be integrated with the national public health supply chain system.

##### Unexplained variances for stock counts performed by the Audit Team

Management will carry out investigation on the variations identified and implement the required recommendation including refresher training on SOP for all staff responsible for managing and handling vaccines.

##### Variances in records between SMT and Vaccine Ledgers

MoH /GHS realised some inconsistencies in the use of SMT prior to the audit and these were communicated to WHO and UNICEF Country offices. It is for this reason that, the vaccine manual ledger book is being kept as back-up, hence the reliance on the vaccine manual ledger book instead of the SMT. However, the SMT is still a useful tool for vaccine management.

##### Unexplained variances on distribution of vaccines

Management will follow up and address the variances on the distribution of vaccine identified.

Periodic reconciliations will be done on distribution and receipts at all levels by intensifying supportive supervisory visits.

Unreported fire at Tamale district

The report is available and attached as Appendix 4.

The issue of insurance of vaccines has been considered by Government and would be included in subsequent GoG budget.

Inadequate monitoring and supervision at national and subnational levels

Various monitoring reports were made available to the Audit team. It is unfortunate that the reports available do not highlight the vaccine management even though it was covered during supervisory visits. To address the short fall in monitoring, periodic supportive supervision activities would be planned, coordinated and documented at all levels with follow up actions. Monitoring checklists would be reviewed with emphasis on stock management.

In addition to the above, management has noted all other recommendations under the gaps in accountability of vaccines and would ensure implementation.

**Audit Team's Additional Comments**

The appendices noted in the management comments (appendix 3 and 4) have not been provided for the Audit Team review. With regards to the fire at Tamale district, this had not been reported to Gavi at the time of the audit.

Risk / Impact / Implications	Responsibility	Deadline/ Timetable
<p>Gaps in accountability for vaccines results in vaccine losses which are non-compliant with the signed PFA agreement. Failure to comply with existing Standard Operating Procedures may result in unavailability of vaccines, loss of vaccine potency and ultimately missed opportunities to immunise more children. Inadequate monitoring and supervision and lack of feedback and follow-up results in missed opportunities to address issues in a timely manner and may hinder demonstration of value for money for the Gavi investment in monitoring and supervision activities.</p>	<p><b>Recommendation 6 – Critical</b></p> <p>6.A Director PHD- GHS and EPI Programme Manager</p>	<p>January 2020</p>
<p>Unreported accidents that result in losses for Gavi are not compliant with transparency and accountability policy.</p>	<p>6.B Regional Accountants, DHD, Head of Finance, Health Facilities Head of Finance</p>	<p>January 2020</p>
	<p>6.C. Head of Finance, PHD-GHS,</p>	<p>January 2020</p>
	<p>6.D. EPI Programme Manager and Internal Audit</p>	<p>March 2020</p>
	<p><b>Recommendation 7 – Essential</b></p>	
	<p>MoH, Chief Director</p>	<p>MoH to engage Gavi for further discussions (by close of December 2019)</p>
	<p><b>Recommendation 8 – Essential</b></p>	
	<p>EPI Programme Manager</p>	<p>By end of June 2020</p>

### 4.3.2. Other vaccine management weaknesses

<p><b>Context</b></p> <p>Section 3.4, 3.10.4 and 3.10.5 of the Field Guide for Ghana's Immunisation programme requires that officers managing vaccines stock:</p> <ul style="list-style-type: none"> <li>• Check and record the VVM status when receiving vaccines;</li> <li>• Rotate stock by moving old stock to the front (or the top) and apply the first in, first out (FIFO) principle for vaccines with same expiry date or first to expire first out principle (FEFO) if otherwise; and</li> <li>• Have standard stock ledgers that show how much vaccine is in the refrigerator, the expiry date of each vaccine batch, and the dates and the doses of vaccine received and used.</li> </ul>		
<p><b>Description</b></p> <p><b>Inconsistent recording and tracking of Expiry and VVM status of vaccines</b> – We noted the following:</p> <ul style="list-style-type: none"> <li>• The CVS did not record batch numbers and expiry dates of vaccines in the Vaccine ledgers for vaccines issued to the regions for the 3-year period 2015 to 2017. VVM status of vaccines received by the CVS was also not consistently recorded.</li> <li>• Two of the five RVSs, 15/19 DVS and all 39 Health facilities visited by the Audit Team did not record batch numbers and/or expiry dates at the time of issuing their vaccines</li> <li>• Three of the five RVSs visited did not record VVM status at receipt of vaccines issue.</li> </ul> <p>Consequently, the Audit Team could not ascertain whether Earliest Expiry First Out (EEFO) principles were consistently complied with in accordance with the MoH EPI Field Guide.</p> <p><b>Distribution system at the CVS was not linked to consumption patterns</b> - EPI management indicated that vaccines were distributed from the CVS to RVS using a push system based on predetermined population estimates, forecasted targets and stock balances for each region. However, the Audit Team noted that 54,000 doses of Pentavalent with an expiry date of January 2018 were distributed to Brong Ahafo RVS on 19th September 2017 (i.e. could only be used for three months). Only 15,000 doses were utilised, with the remaining 39,000 doses (equivalent value of at USD60,450) expiring in January 2018. The latter example implies that the consumption data was not taken into consideration when planning all of the CVS disbursements.</p>	<p><b>Recommendation 9 - Critical</b></p> <p>The EPI should ensure that all staff responsible for managing and handling vaccines should comply with the established SOPs, that outline the necessary vaccine management guidelines and procedures.</p> <p>The EPI should also ensure that the storekeepers:</p> <ul style="list-style-type: none"> <li>• Record batch numbers, expiry dates and VVM status in the vaccine ledgers; and</li> <li>• Review the consumption patterns at the corresponding subsidiary level before re-supplying their direct reports with further vaccines.</li> </ul>	
	<p><b>Management Comments</b></p> <p>Inconsistent recording and tracking of Expiry and VVM status of vaccines The issue is noted. It is important to state that the previous vaccine ledger books in use between the specified period (2015-2017) did not have columns for expiry dates and batch numbers. Thus, the revision in 2017 to ensure compliance. The current vaccine ledgers in place since 2018 has been designed to cater for expiry dates and batch numbers. Management will ensure that storekeepers record information in all relevant columns of the ledgers.</p> <p>On distribution system at the CVS not linked to consumption patterns, the recommendation has been noted and already being implemented.</p>	
<p><b>Risk / Impact / Implications</b></p> <p>Vaccines whose records are incomplete (e.g. missing data on expiry, batch numbers or VVM status) are non-compliant with existing Standard Operating Procedures and may result in the potency of vaccines being diminished or makes it difficult to recall specific vaccines in case of necessity. Poor stock management resulting in near-expired vaccines may result in further wastage.</p>	<p><b>Responsibility</b></p> <p><b>Recommendation 9 - Critical</b></p> <p>EPI Programme Manager and EPI Internal Audit</p>	<p><b>Deadline/ Timetable</b></p> <p>January 2020</p>



#### 4.4. Immunisation Data Quality and Use

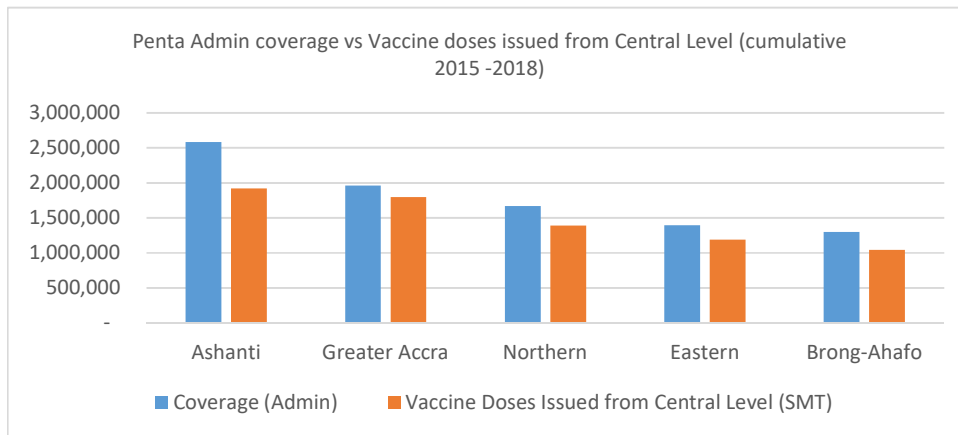
##### 4.4.1. Irregular Administrative Coverage

###### Context

The signed 2014 PFA (under Clause No. 8 (d)) requires that all information that is provided to Gavi including its applications, progress reports, any supporting documentation, and other related operational and financial information or reports, is accurate and correct as of the date of the provision of such information. In addition, the PFA (Article 16) sets out additional provisions on the monitoring and reporting specifying that "the Government's use of Gavi's vaccine and cash support is subject to strict performance monitoring," such that: "Gavi seeks to use the Government's reports and existing country-level mechanisms to monitor performance."

###### Description

**Anomalies in reported administrative Coverage** - The Audit Team noted inconsistencies in the administrative coverage reported by the country for the audit period. We compared administrative coverage reported and to physical vaccine doses issued by the Central Vaccine Stores to the five Regional Vaccine Stores. The results indicated that the number of children reported as vaccinated was consistently higher than the quantities of vaccines issued by the Central Vaccine Stores to the Regional Vaccine Stores for the three sample vaccines (Penta, PCV and Rota). The Audit Team's calculations were adjusted for wastage using the lowest available wastage rate (5% across the three antigens) opening and closing balances although there could have been some balances at district and health facility level not included in the analysis. Variances noted are as per illustrations below:



###### Recommendation 10 – Essential

We recommend that the MoH and EPI programme:

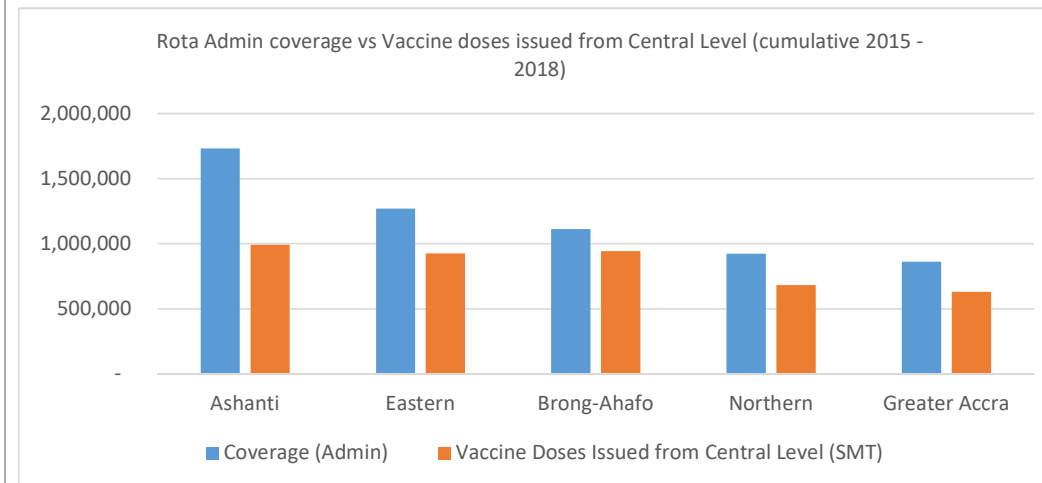
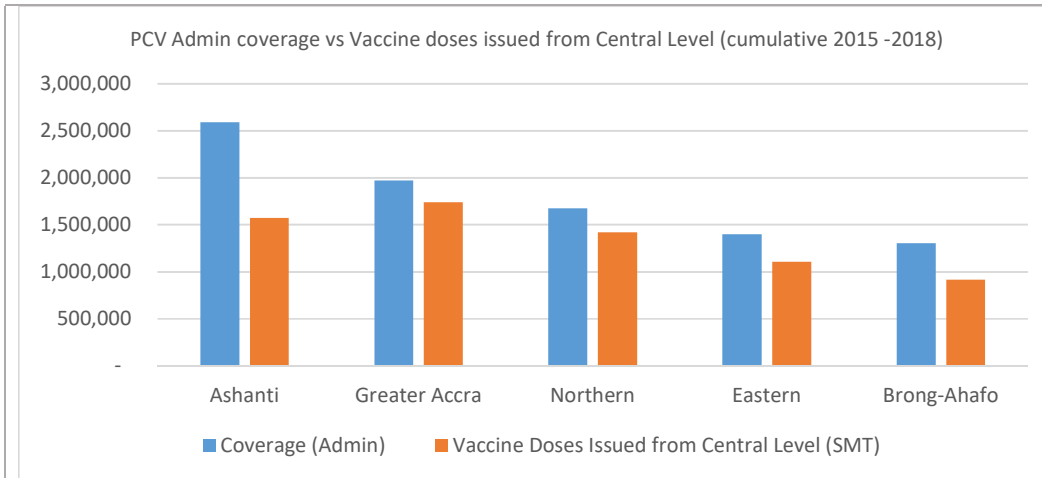
- Routinely triangulates available data, including an assessment of administrative coverage data and vaccine availability / utilisation as a check for accuracy of data reported. Such analyses should be completed at national and subnational levels. Data anomalies noted should be included in the review of accuracy of vaccine stock and utilisation data and coverage data;
- Ensure that health facilities have adequate stock of registers, tally sheets and other primary data collection tools
- Consistently complete data verification and validation exercises at the health facility and district levels as required by the guidelines
- Conduct the required surveys and use the results to review the administrative coverage.

###### Management Comments

###### **Anomalies in reported administrative Coverage**

In distributing vaccines, the country employs both the 'pull' and the 'push' systems. The national level pushes vaccines to the regional level every quarter. From the regional level, districts pull vaccines on monthly basis and then facilities pull from Districts on monthly basis. In pushing vaccines to the Region, the national obtains vaccine balances from the Regional Cold Rooms without recourse to stocks at the sub-districts and service delivery points. There could be some stocks at the periphery that were not accounted for. However, the Programme also recognises data inconsistencies especially at the peripheral levels as observed in the previous data quality assessment for which a data improvement plan (DQIP) has been developed to address the gaps. The various recommendation made has been reviewed and management would ensure implementation.

**Inconsistencies between physical doses used and vaccinations reported at the Health Observation** noted and recommendation will be implemented.



The Team noted that the administrative coverage reported was consistently higher than the physical vaccine doses issued by CVS in all regions across the audit period (including those that were not visited by the Audit Team). See Annex 7.

**Weaknesses in immunisation data collation, verification and validation at subnational levels**

- CWC registers were not completed with all relevant information at 13 health facilities:
- This has been observed by the programme and is being addressed through coaching and on the job training.
- Four health facilities had no registers and were using notebooks due to shortages in health registers. Shortages were noted in 18 facilities: the programme is aware of these shortages and is being addressed by the Ghana Health Service. The GHS is being supported by partners e.g. CDC and PATH to print and distribute copies of the registers.
- 30 health facilities, nine districts and one regional health directorate had no evidence of verification and validation of immunisation data in accordance with the defined guidelines: Data verification and validation is done at all levels and this is being insisted upon by the Ghana Health Service. It is unfortunate that these facilities are not complying, henceforth, the GHS will ensure compliance.

<p><b><i>Inconsistencies between physical doses used and vaccinations reported at the Health Facilities</i></b> - The Audit Team noted significantly higher numbers of vaccinations reported when compared to physical doses used for at least one of the sampled antigens. Significant differences ranging from ranging from 51% to 95% were noted at 24 of the 39 of the health facilities visited. (See Annex 10 for details).</p> <p><b><i>Weaknesses in immunisation data collation, verification and validation at subnational levels</i></b> - The Audit Team reviewed primary immunisation data sources including Child Health registers (Child Welfare Clinic Register-CWC Register) and Maternal and Child Health booklets at 36 health facilities. The team also checked for data verification and validation at 19 districts and five regional health directorates. The following weaknesses were noted</p> <ul style="list-style-type: none"> <li>• CWC registers were not completed with all relevant information at 13 health facilities</li> <li>• Four health facilities had no registers and were using notebooks due to shortages in health registers. Shortages were noted in 18 facilities</li> <li>• 30 health facilities, nine districts and one regional health directorate had no evidence of verification and validation of immunisation data in accordance with the defined guidelines</li> </ul> <p>For the other ten districts, data verification and validation was not completed on a monthly and quarterly basis as required by the guidelines. (See Annex 10 and 11).</p>		
<p><b>Risk / Impact / Implications</b></p> <p>Inconsistencies in the reported administrative coverage data is non-compliant with the terms of the signed Partnership Framework Agreement and may undermine the confidence in the reported administrative coverage data.</p>	<p><b>Responsibility</b></p> <p><b>Recommendation 10 – Essential</b></p> <p>10.A Programme Manager, EPI</p> <p>10.B.EPI, Programme Manager</p> <p>10.C. EPI, PM and District Directors</p> <p>10. D. EPI, PM</p>	<p><b>Deadline/ Timetable</b></p> <p>January 2020</p> <p>March 2020</p> <p>March 2020</p> <p>June 2020</p>

#### 4.4.2. Weaknesses noted in target population data

##### Context

The Gavi HSS and NVS General guidelines (2015-2018), recommend that Gavi supported countries ensure that the country's population projection of live births is consistent with external projections. Furthermore, the guidelines recommend that Gavi supported countries conduct high quality and national representative household survey every five years.

Ghana Statistical Services is expected to conduct the national population census in 2020 following the previous one in 2010. The Demographic and Health Survey (DHS) and the Multiple Indicator Cluster Survey (MICS) was conducted in 2013 and 2018 respectively.

##### Description

**Significant differences between the Country's estimated surviving infants and UNPD** - The Audit Team noted that the reported estimate of surviving infants in the Joint Reporting Form was higher than the UNPD by an average of 23% per year during the period of the audit (See table below).

Table 9: Country's Estimated Surviving Infants Population vs UNDP (2015 - 2018)

Year	Total Number of Surviving Infants		
	UN Population Division	Joint Reporting Form	Percentage difference
2015	832,878	1,062,934	21.6%
2016	838,964	1,075,607	22.0%
2017	844,106	1,100,226	23.3%
2018	848,859	1,154,946	26.5%
	<b>Average</b>		<b>23.4%</b>

The last Demographic and Health Survey (DHS) was done in 2013. Since then, no other surveys have been completed to independently assess the quality of administrative data (the denominator – target population) to help the country to adjust any irregular coverage results. Furthermore, the Team noted that there was no evidence indicating that the administrative coverage was reviewed and adjusted based on the 2017/18 Multiple Indicator Cluster Survey.

**Inconsistencies of denominator between programme data and official government population statistics** - The Audit Team noted inconsistencies between the target population in the programme data reported in the Joint Reporting Form and the official government population statistics issued by Ghana Statistical Services during the audit period. The inconsistencies were attributed by the frequent changes of the official government population. The Team confirmed with the EPI Team that the official government population was changed at least twice per year during the period of the audit. (See Annex 8).

##### Risk / Impact / Implications

Gaps in the target population could result in inaccurate administrative coverage data which is non-compliant with the terms of the signed Partnership Framework Agreement and may undermine the confidence in the reported administrative coverage data.

##### Recommendation 11 – Essential

The MOH is recommended to:

- Review the results of the 2020 national population census and adjust the target population as necessary.
- Review methodology on calculation of the target population of live births and surviving infants, compare it with existing reliable external projections to ensure accuracy and completeness.

##### Management Comments

Our data source is from the Ghana Statistical Service. The Ghana statistical Service is the sole mandatory source of population data, hence MoH does not have the mandate to review such data.

The MoH will adjust the target population in line with the 2020 Census figures.

##### Responsibility

MoH, Chief Director

##### Deadline/ Timetable

December 2020

#### 4.4.3. Slow implementation of Data Quality Improvement Plan and Insufficient evidence of the Use of Immunisation Data

<p><b>Context</b></p> <p>The General Guidelines for Country Applications for Gavi-eligible countries recommend that Gavi supported countries improve data availability, quality and use as it is essential for planning, programme management and understanding and documenting of results. The guidelines encourage the use of immunisation coverage data as an ongoing institutionalized process for better planning, improved programme performance and resource management. Gavi supported countries are encouraged to develop a strategic data improvement plan based on latest assessment and to identify key priority areas to be addressed, clarifying responsibilities, needed and available resources, timelines and key milestones.</p>	
<p><b>Description</b></p> <p><b>Slow Implementation of activities in the Data Quality Improvement Plan</b> – the Data Quality Improvement Plan (DQIP) was developed in 2017 following the 2016 Data Quality Assessment (DQA). The updated report on implementation of the DQIP activities indicated that only 25% of the activities were completed, 67% were in progress and 8% were delayed. The Audit Team was unable to see evidence of the 67% activities noted to be in progress. We noted a funding gap for incomplete activities of USD 1.3 million (See Annex 12).</p> <p><b>Insufficient evidence of the use of immunisation data for programme decision making and performance improvement</b> – The performance feedback mechanism for immunisation data is insufficient and inconsistent to enable data driven decisions and continuous improvement in data quality starting at the lower levels of data collection, collation and reporting. The Audit Team noted no evidence of issues noted, timebound actions, review reports and/or follow-up on known issues at the 32 health facilities, ten districts and three regional health directorates visited. (See Annex 10 and 11 for details). In some instances, at other locations, we noted that feedback had been provided through social media platforms, however, there was no further documentation or follow-up of issues noted.</p>	<p><b>Recommendation 12 – Essential</b></p> <p>We recommend that the MoH:</p> <ul style="list-style-type: none"> <li>Review the budget for outstanding activities and ensure that funding is allocated to critical areas. The review of the budget can be used to support requests of funding from Alliance and other development Partners to accelerate the implementation of the activities in the DQIP.</li> <li>Formalise the process of providing performance feedback and follow-up on recommended actions at all levels using standardised templates to ensure consistency.</li> </ul> <p><b>Management Comments</b></p> <p><b>Slow Implementation of activities in the Data Quality Improvement Plan</b></p> <p>The programme is aware of the funding gap and would require support from Gavi to carry out its implementation. The budget for outstanding activities will be reviewed and funding allocated to critical areas. The review of the budget will be used to support requests of funding from Gavi and other development Partners to accelerate the implementation of the activities in the DQIP.</p> <p><b>Insufficient evidence of the use of immunisation data for programme decision making and performance improvement</b></p> <p>Review sessions are conducted at all levels but the challenge has been the use of review reports for planning and decision making at lower levels. Henceforth, the process will be formalised to provide feedback and follow up on recommendations for decision making.</p> <p>The MoH will continue the process of providing performance feedback and ensure follow-up on recommended actions at all levels using a standardised reporting format.</p>

Risk / Impact / Implications	Responsibility	Deadline/ Timetable
<ul style="list-style-type: none"> <li>• Key priority areas for data quality may not be addressed on time which could lead to inaccurate, incomplete, inconsistent and unreliable immunisation data.</li> <li>• Better planning, improved programme performance and resource management may not be attained as a result of weak use of immunisation data.</li> </ul>	<p><b>Recommendation 12 – Essential</b></p> <p>12.A. MoH, RMU-Multilateral and GHS-PPME, EPI Manager and Team</p> <p>12.B. MoH, RMU-Multilateral and GHS-PPME, EPI Manager and Team</p>	<p>First quarter 2020</p> <p>March 2020</p>




**Annex 1 – Acronyms**

BCG	Bacillus Calmette–Guérin	SOP	Standard Operating Procedures
BMC	Budget Management Center	UNICEF	United Nations Children's Fund
CVS	Central Vaccine Store	USD	United States Dollar
DHD	District Health Directorate	VIG	Vaccine Introduction Grant
DSA	Daily Subsistence Allowance	VVM	Vaccines Vial Monitor
DVS	District Vaccine Store	WB	World Bank
EPI	Expanded Programme of Immunisation	WHO	World Health Organisation
GFATM	Global Fund to Fight AIDS, Tuberculosis and Malaria		
GHS	Ghana Health Service		
GSS	Ghana Statistical Services		
HSS	Health Systems Strengthening		
IAS	International Auditing and Assurance Standards Board		
ICC	Interagency Coordinating Committee		
IPV	Inactivated Polio Vaccine		
ISS	Integrated Supportive Supervision		
M&E	Monitoring and Evaluation		
MOH	Ministry of Health		
MR	Measles Rubella		
PCV	Pneumococcal Conjugated Vaccine		
PFA	Partnership Framework Agreement		
RHD	Regional Health Directorate		
SMT	Stock Management Tool		

## Annex 2 – Definitions: opinion, audit rating and prioritisation

### A. DEFINITION OF AUDIT OPINION

The Audit Team ascribes an audit rating for each area/ section reviewed, and the summation of these audit ratings underpins the overall audit opinion. The audit ratings and overall opinion are ranked according to the following scale:

-  **Satisfactory** – Internal controls and risk management practices were adequately established and functioning well. No high-risk areas were identified. Overall, the entity's objectives are likely to be achieved.
-  **Partially Satisfactory** – Internal controls and risk management practices were generally established and functioning but needed improvement. One or more high- and medium-risk areas were identified that may affect the achievement of the entity's objectives.
-  **Unsatisfactory** – Internal controls and risk management practices were either not established or not functioning well. The majority of issues identified were high risk. Hence, the overall entity's objectives are not likely to be achieved.

### B. RISK LEVEL FROM AUDIT FINDINGS

The audit ratings and the overall opinion, as defined in section A. above, are derived from the Gavi Audit Team's judgement, as based on the number and severity of audit findings identified for each theme / section. The assessment of the level of risk corresponding to each audit report, broadly correlates to a cross-referencing for the likelihood and potential impact of each risk (whether financial, operational and / or other). The level of risk is expressed in accordance to the scale below.

The prioritisation of the recommendations included in this report includes proposed deadlines for completion as discussed with the Ministry of Health, and an indication of how soon the recommendation should be implemented. The urgency and priority for addressing recommendations is rated using the following three-point scale, as follows: Critical – Essential – Desirable.

### C. PRIORITISATION OF THE RECOMMENDATIONS

Each recommendation in this report incorporates a deadline/ timetable for implementation, as agreed with the MOH. The prioritisation of the recommendations is determined according to three levels of urgency:

- **Critical:** Immediate action is required to ensure that the programme is not exposed to material risks or significant incidents. If no action is taken, this could have major consequences that could affect the overall activities, impact or outcomes of the programme;
- **Essential:** Corrective plan of action / or remediation steps are required in accordance to best practice, starting no later than 6 months after finalising this audit report. Failure to take action could have significant consequences, affecting important aspects of the programme activities or results; and;
- **Desirable:** Corrective action should be considered within a year of finalising this audit report. Not implementing the action could delay or weaken programme activities or results.



### Annex 3 – Classification of expenditures

#### Adequately supported

Expenditures validated based on convincing evidence (evidence that is sufficient, adequate, relevant and reliable) obtained by the auditors during the carrying out of their mission on the ground.

#### Inadequately supported

Expenditures for which a key element or several essential aspects of the supporting documentation are missing, such as:

- *Purchases*: This is expenditure for which one or more of the essential items of documentary evidence required by the country's regulations on procurement are missing such as procurement plan, tender committee review, request for quotation, invoice, contract, purchase order, delivery note for goods and equipment, pro-forma invoice, the final invoice, etc.; and
- Programme activity: This is expenditure where essential documentation justifying the payment is missing. This includes but is not limited to travel without a travel authorisation, lack of a technical report or an activity report showing completion of the task, signed list by participants. Lack of the same documents to support liquidation of advances/floats given for meetings/trainings/workshops etc.

Inadequately supported expenditures should be classified into 3 non-exclusive sub-categories (an expenditure may belong to more than one of these subcategories):

- a) Expenditures which do not comply with the prescribed rules and regulations (e.g. Gavi national regulations, legal agreements, policies and procedures, etc.);
- b) Expenditures with incomplete and / or non-reliable elements within the supporting documentation (e.g. missing date, signature, letterhead, etc.);
- c) Expenditures that do not consist of original documents or are photocopies.

#### Irregular expenditures

This includes any deliberate or unintentional act of commission or omission relating to:

- a) The use or presentation of documents which are inaccurate, incomplete/falsified/inconsistent resulting in the undue use or payment of Gavi provided funds for activities, or the undue, withholding of monies from funds granted by Gavi; and
- b) Misappropriation of funds to purposes other than those for which they were granted.

#### Ineligible expenditures

Expenditures that do not comply with the country's programme/grant proposal approved by Gavi or with the intended purpose and relevant approved work plans and budgets.

#### Unsupported expenditures

Expenditures for which no supporting documentation was available, and for which no other credible evidence was provided.

## Annex 4a – Questionable Expenditures at EPI (in GHC)

Date	Voucher No.	Activity Details	Payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
<b>Measles Rubella Campaign</b>								
11-Oct-18	339883	Funds for Monitoring of Communication Activities	45,000	The voucher relates to funds for monitoring of communication activities of the MR Campaign in the region. The activity is not clear on what exactly was supposed to be done and it's not in the budget. There are no ToRs for the supervisors who received per diem and there are reports to confirm VFM from the activity.		45,000		<ol style="list-style-type: none"> <li>1. There is monitoring and supervision in the general budget of the program under which this activity was executed.</li> <li>2. As part of the orientation monitoring officers were part of the orientation workshop for the campaign which serves as the basis for the campaign.</li> <li>3. At the orientation all issues concerning monitoring were discussed.</li> </ol> <p><b><u>Audit Team response</u></b> <i>Expense inadequately supported as there are no signatures to evidence receipt of funds by intended recipients.</i></p>
		<b>Sub Total</b>			-	<b>45,000</b>	-	
<b>MEN A Mini Campaign and Routine</b>								
4-Jul-2016	4807-4810	Funds to Support Planning and Training for The Meningitis Campaign	28,400	Voucher not provided	28,400			<ol style="list-style-type: none"> <li>1. This payment voucher was part of 2016 payment vouchers presented for audit. Due to lack of space all 2016, 2017, and 2018 payment vouchers were sent to archives.</li> <li>2. During the mission's visit, we were able to retrieve all Gavi payment vouchers with the exception of this. This particular payment voucher is still under search.</li> </ol>

								<u><b>Audit Team response</b></u> <i>Management has not provided any additional documentation.</i>
5-Jul-2016	4822	Funds to Conduct National Monitoring of the 2016 Meningitis Campaign	84,400	Total support documents provided are not complete; The payment sheets are pre-printed with names of officers to be paid. However, there are cases of officers who did not sign for their per diem.	16,910			<ol style="list-style-type: none"> <li>1. Some officer whose name were pre-printed were outside as the time of payment and its conventional that PVs are not moved outside the accounts office.</li> <li>2. However, another payment sheet was printed for such officers to be signed but this Payment sheet were mixed with other document as a result of series audit by other audit teams.</li> </ol> <p><u><b>Audit Team response</b></u> <i>Management has not provided any additional documentation to support payment.</i></p>
13-Oct-16	5205	Funds to Support Cold Chain Maintenance	4,390	There is no activity report		4,390		<p>Report provided to the Audit team via email</p> <p><u><b>Audit Team response</b></u> <i>Management has not provided the activity report.</i></p>
		<b>Sub Total</b>			<b>45,310</b>	<b>4,390</b>	-	
		<b>Grand Total (GHC)</b>			<b>45,310</b>	<b>49,390</b>	-	
		<b>Grand Total (USD)</b>			<b>9,829</b>	<b>10,714</b>		

## Annex 4b - Questioned costs at GHS (in GHC)

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
<b>HSS Year 1</b>								
2-Jul-15	324	5.19	10,000	Voucher not provided for review	10,000			1. These payment vouchers are still under search. 2. These PVs were present and audited by previous auditors including PWC who carried out expenditure verification for Gavi. 3. Management wishes to state that these activities were undertaken in the interest of the programme.  <i><b>Audit Team response</b></i> <i>Management has not provided any additional information.</i>
21-May-15	258	1.30	9,690	Voucher not provided for review	9,690			
1-Jun-15	278	3.2	12,681	The budget line on which the procurement is charged relates to strengthening of LMIS at regional and District Hospitals. However, laptops were procured for SSDM at national level. In addition, there is no evidence of competitive procurement on file.			12,681	1. The central level has a Logistics Management Unit whose mandate is to monthly collate, analyse, generate and recommend actions which needed to be taken with regards to redistribution of essential health products within the regions and sub-districts to avoid shortages, overages and expiries.  2. In this regard, it is important to tool the unit with laptops to enable the team efficiently conduct their supportive activities on the data being generated by the LMIS tool at the Regional Medical Stores.  3. Due to the efforts of the LMU, data visibility was coordinated such that
1-Jun-15	279	3.2	647				647	
24-Jun-15	305	3.2	6,341				6,341	
24-Jun-15	306	3.2	324				324	
	738	3.2	7,448				7,448	
	739	3.2	380	The budget line on which the procurement is charged relates to strengthening of LMIS at regional and District Hospitals. However, laptops were procured for SSDM at national level. In addition, there is no evidence of competitive procurement on file.			380	

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
								<p>huge stocks which should have expired at the RMSs were redistributed and some overstocking which should have been recorded were surmounted.</p> <p>4. Although this activity on the face looks regional, it is important to indicate that there is an element of national activity as explained above.</p> <p>5. The amount spent on national for these laptops represents 8% of the budget.</p> <p>6. With regards to the procurement, tender evaluations were carried out which led to the selection of the supplier, Wonder resources Ltd.</p> <p><b><u>Audit Team response</u></b>  <i>Management comments have been taken into account. However, there was no basis of allocation to these expenses to Gavi hence we maintain the ineligible expenditure.</i></p>
7-Apr-16	1568		17,100	There is no activity report		17,100		<p>Report provided to the Audit team via email</p> <p><b><u>Audit Team response</u></b>  <i>We have not received the mentioned report for our review.</i></p>
5-Jan-17	1729	5.4	17,000		17,000			<p>1. This payment voucher is still under search.</p>

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
								<p>2. This PV was present and audited by previous auditors including PWC who carried out expenditure verification for Gavi.</p> <p>3. Management wishes to state that these activities actually took place and was in the interest of the programme.</p> <p>4. Management would also like to tender PV with the cheque number 2050 which was the conference package payment for the activity (see GHS HQ PV folder).</p> <p><b><u>Audit Team response</u></b>  <i>Required PV is still not provided. We cannot use the provided PV to confirm expenditure.</i></p>
	1730	5.4	20,000	Wrongly charged to Gavi as per GHS Response			20,000	<p>This has been Reversed in 2019</p> <p><b><u>Audit Team response</u></b>  <i>Management has not provided evidence of reversal</i></p> <p><b>Management Further comments</b></p> <p>This can be confirmed from 2019 Half-year report sent to Gavi.</p>
	1731	5.4	22,500	Voucher not provided for review	22,500			<p>It is same activity as PV with cheque number 1729 above. Hence, same response applies.</p> <p><b><u>Audit Team response</u></b></p>

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
								Required PV is still not provided. We cannot use the provided PV to confirm expenditure.
	1732	5.4	17,000	Wrongly charged to Gavi as per GHS Response			17,000	This has been Reversed in 2019 <i><u>Audit Team response</u></i> <i>Management has not provided evidence of reversal</i>  Management Further comments  This can be confirmed from 2019 Half-year report sent to Gavi
	1749	5.4	24,500	Voucher not provided for review	24,500			It is same activity as PV with cheque number 1729 above. Hence, same response applies.  <i><u>Audit Team response</u></i> <i>Required PV is still not provided. We cannot use the provided PV to confirm expenditure.</i>
6-Jan-17	1778	5.4	17,850	Voucher not provided for review	17,850			It is same activity as PV with cheque number 1729 above. Hence, same response applies.  <i><u>Audit Team response</u></i> <i>Required PV is still not provided. We cannot use the provided PV to confirm expenditure.</i>
					<b>101,540</b>	<b>17,100</b>	<b>64,821</b>	
<b>HSS Year 2</b>								
	1418		14,350	Voucher not provided for review		14,350		Payment voucher found (see GHS HQ PV folder).
	1419		14,350	Voucher not provided for review		14,350		
	1420		14,350	Voucher not provided for review		14,350		
	1421		14,350	Voucher not provided for review		14,350		

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
	1424		14,350	Voucher not provided for review		14,350		<p><b><u>Audit Team response</u></b> The PV has been provided including memo, draft budget, itinerary and payment sheet. However, there is no activity/monitoring reports from all the regions visited. In addition, the attached itinerary has a total of 26 days, however, per diem for 5 out of 7 officers was for 35days. The transaction has now been reclassified as inadequately supported.</p>
8-Dec-16	1689		1,725	There are no Minutes and attendance sheets from the meeting		1,725		<p>Report together with Minutes and Attendance Sheet provided to the Audit team via email (see GHS HQ report folder)</p> <p><b><u>Audit Team response</u></b> An unsigned report has been provided. Attendance sheets have not been provided to validate participants. Transaction still classified as inadequately supported.</p>
	TRF		3,567	The letter from the DANIDA Fellowship Centre states clearly that the DANIDA will pay all cost connected to the course including allowances. However, Mr. Rapheal was still paid allowance off the Gavi money.			3,567	Noted for refund and Gavi account to be credited.
	2013		22,750	There is no attendance sheet and activity report		22,750		<p>Report provided to the Audit team via email. (see GHS HQ report folder).</p> <p><b><u>Audit Team response</u></b> We have not received the mentioned report.</p>
	1741		12,000	There is no attendance sheet and activity report.		12,000		<p>Report provided to the Audit team via email. (see GHS HQ report folder).</p> <p><b><u>Audit Team response</u></b></p>



DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
								<p><i>Activity report has been provided. However, the attendance sheet are not provided. Transaction still maintained.</i></p> <p>Management Further comments Payment sheets were provided to the auditors during the field visit, the reason why it was not part of their findings in the exceptional notes</p>
	1752	5.5	25,000	Voucher not provided for review	25,000			1 These payments voucher are still under search.
	1754	5.5	10,200	Voucher not provided for review	10,200			<p>2 These PV's were audited by previous auditors including PWC and Ghana Audit service.</p> <p>3 These were part of PV's prepared under a composite memo/budget with the title "orientation of district and sub-district staff on new DHIMS 2 enhanced features" in the Eastern Region.</p> <p>4 Management wishes to state that these activities actually took place and was in the interest of the programme.</p> <p>5 Management would also like to tender related PV's with the cheque numbers 1751, 1755, 1756, 1831, "TRF" 1945, 1961. Among others (See GHS HQ PV report folder)</p> <p><b><u>Audit Team response</u></b> <i>We have not received any additional documentation from Management.</i></p>

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
	2135	1.24	27,000	There is no activity report		27,000		Report provided to the Audit team via email. (see GHS HQ report folder).
	1797	3.1	5,256	The activity was charged on a budget line which relates to supply chain management training at all level. This activity cannot be linked to the capacity building of supply chain management. There is no basis for allocating all this cost to Gavi.			5,256	1. The funds as indicated was meant for supply chain management training at all levels including national level. 2. Records management and reporting is vital in the supply chain management system.
	1798	3.1	138	The activity was charged on a budget line which relates to supply chain management training at all level. This activity cannot be linked to the capacity building of supply chain management. There is no basis for allocating all this cost to Gavi.			138	3. The 2015 programme audit by Gavi identified weaknesses at the national level with regards to documentation, filing and retrieval systems.
	1801	3.1	11,300	The activity was charged on a budget line which relates to supply chain management training at all level. This activity cannot be linked to the capacity building of supply chain management. There is no basis for allocating all this cost to Gavi.			11,300	4. It therefore became imperative to address the challenge of poor record. 4. Management at the supply chain front.
	1802	3.1	24,000	The activity was charged on a budget line which relates to supply chain management training at all level. This activity cannot be linked to the capacity building of supply chain management. There is no basis for allocating all this cost to Gavi.			24,000	5. These questioned activities identified as ineligible were the activities undertaken at the national level to resolve the problem of poor record management situation.
	2197	3.1	5,149	The activity was charged on a budget line which relates to supply chain management training at all level. This activity cannot be linked to the capacity building of supply chain management. There is no basis for allocating all this cost to Gavi.			5,149	6. The outcome of these activities is evident in the performance of the procurement unit in the current audit.

DATE	CHQ#	Activity Code	payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
	2198	3.1	351	The activity was charged on a budget line which relates to supply chain management training at all level. This activity cannot be linked to the capacity building of supply chain management. There is no basis for allocating all this cost to Gavi.			351	<i><u>Auditor response</u> There is no basis of allocating the entire cost cost to Gavi. We have maintained this cost as ineligible.</i>
			<b>Sub total</b>		<b>35,200</b>	<b>135,225</b>	<b>49,761</b>	
			<b>Grand total (GHC)</b>		<b>136,740</b>	<b>152,325</b>	<b>114,582</b>	
			<i>Grand total (USD)</i>		29,662	33,042	24,855	

## Annex 4c: Questioned costs at MoH (in GHC)

Date	CHQ#	Activity Code	Description	Payment	Exceptions Noted	Unsupported	Inadequately Supported	Ineligible	Management Comments
2-Aug-17	1131	5.14	Payment of t&t, per diem and fuel, under budget for joint appraisal for Gavi alliance support to EPI programme in 2017	41,050	No support documents like receipts, attendance sheets, Payment sheets and activity report attached to the voucher		41,050		<ol style="list-style-type: none"> <li>All supporting documents sent to the Auditors.</li> <li>Find attached copies.</li> </ol> <p><b><u>Audit Team response</u></b>  <i>JA report and attendance sheet have been provided. However, payment sheets and receipts for fuel have not been provided. Classified as inadequately supported.</i></p>
16-Jan-17	1008-1009	5.12	Payment of DSA to support the completion of the development of 2014-2015 Health Account for Ghana.	100,000	<p>The attached memo requesting for funds indicates that the source of funds should be DFID SBS. In addition, the memo shows that WHO had already provided funds for data collection, however, the payment sheets attached relate to per diem/allowance paid to data collectors.</p> <p>There is no activity report to confirm what this activity relates to.</p>	10,380		89,620	<ol style="list-style-type: none"> <li>The cost of preparing the National Health Account runs into several millions of cedis.</li> <li>This programme was therefore funded by multi-partners from a Pooled Account.</li> <li>Memos written by programme officers may not appropriately describe the source of funding a particular part of the programme.</li> </ol> <p><b><u>Audit Team response</u></b>  <i>We have not received any additional documentation from Management.</i></p>

					The attached support documents are less by GHC 10,380.				
21-Feb-17	1023		Funds for review and finalization of the Gavi Transition Plan	6,500	No attendance lists and activity report.  The support documents attached are less by GHC 300 VAT amounting to GHC 3,815	300	6,200		<ol style="list-style-type: none"> <li>1. The cheque value of the PV in question is 6,200 and this has been acquitted accordingly as attached</li> <li>2. The amount of GHC300 represents statutory withholding tax.</li> <li>3. There is no VAT as per returns submitted</li> </ol> <p><b><u>Audit Team response</u></b> <i>We have not received any additional documentation from Management.</i></p>
20-Jan-17	1022		Funds for review and finalization of the Gavi Transition Plan	24,198	There are no attendance lists There is no breakdown showing what the funds were paid for		24,198		<ol style="list-style-type: none"> <li>1. Conference package for review and finalization of GAVI transition plan 2017/2021.</li> <li>2. Attendance sheet is the same as the attendance sheets attached to voucher number 17-009 above, however,</li> <li>3. Attendance Sheet has been scanned and copies have been shared with the Audit team through the Dropbox folder created by Ahmed (member of the Audit team)</li> </ol> <p><b><u>Audit Team response</u></b> <i>The attendance sheets are not included in the ministry of health HQ report folder on drop box. In addition, the breakdown has not yet been provided.</i></p>
29-Jan-16	1302-1305		Ministerial supervision and monitoring visit to the regions	206,500	There are no activity reports from the supervisors		206,500		<p>Reshuffling of key political staff has accounted for this as indicated response a repository of reports is now created at the PPME directorate for all programme activities for ease reference.</p> <p><b><u>Audit Team response</u></b></p>

									<i>We have not received any additional documentation from Management.</i>
22-Feb-16	1326	5.12	Honorarium, lunch, T&T for 7 MOH Officers to organize, prepare and report appropriately the earmarked activities	53,200	The activities included in the memo relate to routine activities to be carried out by finance officers. There is no justification why this cost would then be incurred for carrying out normal activities.  The attached support documents are less by GHC 520.	520		52,680	<ol style="list-style-type: none"> <li>1. An amount of 520 as unsupported has been scanned and attached to the PV.</li> <li>2. This is not routine. This is a specific one-time activity to prepare for the specific audit processes from our partners.</li> </ol> <p><b><u>Audit Team response</u></b> <i>The missing PV is not available on the drop box folder.</i></p> <p><i>The issue is not about missing PV but rather inadequate of retirement by 520. However the understated amount of 520 was duly signed and uploaded onto the dropbox in MOH-HQ folder.</i></p>
28-Apr-16	1364-1365	5.12	Assessment of finance sections in health facilities	110,000	The total support documents attached are less by GHC 1,950.  There are no activity reports from the supervisors who visited the 8 regions.  There is no fuel coupon distribution list	1,950	108,050		<ol style="list-style-type: none"> <li>1. Activity reports are not required officially from individual supervisors hence our inability to provide, however inputs/ findings of all supervisors are compiled as one report.</li> <li>2. Management has taken note of this demand and will consider future compliance.</li> </ol> <p><b><u>Audit Team response</u></b> <i>We have not received any additional documentation from Management.</i></p>
19-Jul-16	828	5.1	Funds for the corporate organization to support priority programme activities	85,500	The payment sheets attached amount to GHC 47,956 only. In addition, there is not activity report / deliverable from the activity.  Details on the memo show that this is an indirect cost,	37,544	47,956		<ol style="list-style-type: none"> <li>1. Reports have been submitted to Gavi. Find attached report</li> <li>2. The primary health care sector where most of the Gavi-related activities take place, conservatively, accounts for 60% - 65% of the sector's budget execution. Hence, MoH proposes that 60% of this expenditure be applied.</li> </ol>

					there is no basis for charging the entire budget on Gavi				<a href="#"><u>Audit Team response</u></a> <i>The missing PV is not available on the drop box folder.</i>
25-Apr-17	1024-1027	5.12	Funds released for payment of (1st & 2nd draft of 2017 PoW, Dev of PoW budget, Aggregation of PoW) in support of 2017 Programme	135,000	There is no activity report and attendance sheets. The attached payment sheets do not indicate what was being paid that is Per diem or transport refund.		135,000		<ol style="list-style-type: none"> <li>1. This activity did span over a period of 3 to 6 months at which point various meetings, consultations and reviews were done. No clear “<i>activity report</i>” generating points were thus determined. The focus really was the outcome which was the final APoW document. We however take note that, going forward, MoH will ensure activity reports are generated.</li> <li>2. With regards to attendance sheet, the process involves many formal and informal interactions and meetings for which attendance may not be formally recorded. We however attach one of such sheets in respect of this activity.</li> </ol> <p><a href="#"><u>Audit Team response</u></a> <i>Activity report and attendance sheet are not available on the drop box folder.</i></p>
22-Dec-16	947	5.12	Funds released for payment in support of 2017 Programme of work (Review Agencies PBB, Collation of Agency	63,000	No support documents like receipts, attendance sheets, Payment sheets, activity report attached to the voucher. The Audit Team was therefore not able to confirm how the funds were utilised.		63,000		<a href="#"><u>Audit Team response</u></a> <i>We have not received any additional documentation from Management.</i>

			Budget in GIFMIS).						
22-Dec-16	946	5.12	Funds released for payment in support of 2017 Programme of work (Review of Health Sector priorities and development of Health sector Guidelines and budget ceiling).	25,200	No support documents like receipts, attendance sheets, Payment sheets, activity report attached to the voucher. The Audit Team was therefore not able to confirm how the funds were utilised.	25,200			<b><u>Audit Team response</u></b> <i>We have not received any additional documentation from Management.</i>
28-Dec-16	948	5.12	Funds released for payment in support of 2017 Programme of work (MOFEP Technical Budget Hearing Sector, Review the Health sector PBB).	51,300	No support documents like receipts, attendance sheets, Payment sheets, activity report attached to the voucher. The Audit Team was therefore not able to confirm how the funds were utilised.	51,300			<b><u>Audit Team response</u></b> <i>We have not received any additional documentation from Management.</i>
2-Jun-16	1374-1376	5.12	Develop 2014-2015 Health	122,780	There is no activity report. There are no supervision reports from supervisors.		122,780		1. Activity reports are not required officially from individual supervisors hence our inability



			Account for Ghana						to provide, however inputs/ findings of all supervisors are compiled as one report. 2. Management has taken note of this demand and will consider future compliance. <b><i>Audit Team response</i></b> <i>We have not received any additional documentation from Management.</i>
			<b>Total (GHC)</b>	<b>1,073,548</b>		<b>190,194</b>	<b>691,734</b>	<b>142,300</b>	
			<b><i>TOTAL (USD)</i></b>			<b>41,257</b>	<b>150,051</b>	<b>30,868</b>	

## Annex 4d: Questioned costs from regions (in GHC)

Date	Voucher No.	Payment	Exceptions noted	Unsupported	Inadequately supported	Ineligible	Management Comments
<b>EASTERN REGION</b>							
<b>Measles Rubella Campaign</b>							
10/10/2018	1182702	15,220	There was no activity report	-	15,220	-	A copy of the activity report is attached as ( See folder RHD ER report folder)
10/10/2018	1182398	130,000	There was no activity report	-	130,000	-	A copy of the activity report. (See folder RHD ER report folder)
10/10/2018	1182701	28,600	There was no activity report	-	28,600	-	This was the element of Fuel coupons procured and used for the Measles Rubella Campaign in the region as per PV 1182398 above. The report same as (See folder RHD ER report folder).
<b>Cold Chain Inventory survey</b>							
17/07/2018	1182644	10,400	The basis upon which the rates for transport and travel have been determined could not be ascertained and there was no report for the survey.	-	10,400	-	<ol style="list-style-type: none"> <li>1. Distribution of funds for transportation depended on:</li> <li>2. Distance covered and fuel cost</li> <li>3. Presence of hard to reach facilities including islands facilities which would require hiring of boats to access these facilities</li> <li>4. The Cold chain inventory report (See folder RHD ER report folder)</li> </ol> <p><b><u>Audit Team response</u></b>  <i>The provided report (a listing of equipment in the region) is not adequate. In addition, there is no documented and approved criteria provided for the basis of rates for transport and travel.</i></p>

							<p><i>Management Further comments</i>  <i>The basis of the rate and the criteria for the transport and travel was stated in the memo as a supporting document of the PV and approved</i></p> <p><i>As far as management is concerned the report provided was enough to indicate the activities conducted within the comprehensive cold chain inventory by the region as part of the national activity. However the national cold chain inventory activities is attached. please refer to the national cold chain report which include the regional ones.</i></p> <p><i><b>Audit Team response:</b> Expense reclassified to inadequately supported</i></p>
		<b>184,220</b>		-	<b>184,220</b>	-	
<b>New Juaben</b>							
<b>Training health department staff on the IPV routine immunisation</b>							
06/06/2018	548193	1,200	The signed payment sheet with the honorarium for facilitators was not dated	-	1,200	-	
06/06/2018	548193	500	The signed payment sheet with the honorarium for the principal facilitator was not dated	-	500	-	Observation noted for compliance as stated in the general management comment under "Questioned cost"
06/06/2018	548193	300	The signed payment sheet for the meal allowance for 6 officials	-	300	-	

			each getting GHC 50 was not dated.				
06/06/2018	548193	120	The signed payment sheet for the per diem for 3 supervisors each getting GHC 40 to conduct rapid assessment	-	120	-	
06/06/2018	548193	400	The signed payment sheet for the per diem for 8 sub-district supervisors each getting GHC 50 was not dated	-	400	-	
06/06/2018	548193	720	Signed list for meals of 72 participants each getting GHC 10 not dated	-	720	-	
06/06/2018	548193	100	The receipt for stationary from One God Enterprise was dated 4 Feb 2019, and yet the activity ended in May 2018. According to the accountant, this receipt went missing at the time of the activity which prompted the district to collect a copy. However, the supplier provided a new receipt on the date of the replacement collection rather than give them a copy of the original			100	The anomaly has been corrected by obtaining the receipt with the rightful date. Measures have been instituted to prevent such unfortunate events in the future.

		3,340		-	3,240	100	
<b>Birim Central</b>							
<b>Measles Rubella Campaign</b>							
12/10/2018	1377868	789	The allowance rates paid were varying on the same sheet. No explanation provided		789		The allowances were paid according to the number of days the individual worked. Some staff worked more than others and that accounted for the variation. <b><u>Audit Team response</u></b> <i>No documented prior approval has been provided for the varying rates paid out.</i>
19/10/2018	1377905	453	Amount unsupported following review of supporting documents	453			The movement of documents for renovation works during the time of the audit caused some of the receipts to fall off. They have been retrieved after a thorough search. (See folder RHD ER report folder)  <b><u>Audit Team response</u></b> <i>The provided support documents add up to GHC 23,288 instead of GHC 33,348 which was the actual expenditure. This does not account for the unsupported expenditure previously questioned.</i>
		1,962		453	789	-	
<b>Akwarpim North</b>							
<b>Measles Rubella Campaign</b>							
17/10/2018	1148265 & 1148952	4,825	Amount unsupported following review of supporting documents; Several payment sheets were not dated or signed as approved	1,261	3,564	-	The anomaly on the dates were rather oversight but not deliberate. Copies of all the corrected documents. (See folder RHD ER report folder)  <b><u>Audit Team response</u></b> <i>As per comment, the payment sheets have just been dated and signed off after the audit</i>

							<i>observation. This still makes the documents questionable. However, documents labelled Akwapim North 2, 3 and 4 cannot be opened. Akwapim North documents amount to GHC 10,410 which does not cover the entire actual expenditure amounting to GHC 42,374.</i>
		4,825		1,261	3,564	-	
<b>East Akim</b>							
<b>Cold Chain Inventory survey</b>							
31/01/2017	1028157	1,000	There is no activity report		1,000		<p>The activity report on the Cold Chain Inventory Survey. (See folder RHD ER report folder)</p> <p><b><u>Audit Team response</u></b>  <i>What has been provided is a list of refrigerators and the list of facilities. This is not the cold chain survey report.</i></p> <p><b><u>Further Management response</u></b>  <i>As far as management is concerned the report provided was enough to indicate the activities conducted within the comprehensive cold chain inventory by the region as part of the national activity. However the national cold chain inventory activities is attached. please refer to the national cold chain report which include the regional ones</i></p> <p><b><u>Audit Team response:</u></b> <i>Expense reclassified to inadequately supported</i></p>
		1,000		-	1,000	-	
<b>TOTAL EASTERN REGION</b>		195,347		1,714	192,813	100	

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<b>GREATER ACCRA</b>							
<b>MEN A Mini Campaign and Routine</b>							
<b>Polio National Immunisation Day1</b>							
		26,721		4,661	3,900	-	
<b>Tema</b>							
<b>MEN A Mini Campaign and Routine</b>							
<b>Ningo Prampram</b>							
<b>Measles Rubella Campaign</b>							
<b>Yellow Fever Mass Campaign</b>							
<b>Shai Osudoku</b>							
<b>HPV</b>							
20-Jul-16		750	There are no supervision reports from any of the supervisors	-	750	-	Reports attached (see RHD GAR reports and PV folder)
20-Jul-16		450	There is coordination report	-	450	-	
20-Jul-16		195	There is no training report	-	195	-	
20-Jul-16		140	There is no training report. There is no attendance list	-	140	-	
<b>Measles Rubella Campaign</b>							
08-Oct-18		400	1 extra person was paid allowance when not on the attendance lists during the post review meeting.	-	380	20	Omitted payment sheets has now been found. (see RHD GAR reports and PV folder).  <a href="#"><u>Audit Team response</u></a>

							<i>Not found in folder</i>
			There are two original copies of the payment sheet. However, copy is not labelled properly.				Noted. Management will ensure compliance
			There no minutes for the Post implementation review meeting				Noted. Management will ensure such minutes are generated.
08-Oct-18		1,440.00	There are no supervision reports	-	1,440	-	
08-Oct-18		1,200.00	There are no coordination and supervision reports	-	1,200	-	
08-Oct-18		600	There are no coordination and supervision reports	-	600	-	
08-Oct-18		100	The final report has not been provided	-	100	-	
<b>Yellow Fever Mass Campaign</b>							
23-Nov-18		915	No training report	-	915	-	
23-Nov-18		1,250.00	There are no Minutes from the meeting	-	1,250	-	
23-Nov-18		300	There is no AEFI monitoring report/completed forms	-	300	-	
23-Nov-18		700	There is no AEFI monitoring report/completed forms. Robert did not acknowledge receipt of money.	-	700	-	
23-Nov-18		480	There is no financial and technical report	-	480	-	
23-Nov-18		1,500.00	There are no coordination reports	-	1,500	-	
23-Nov-18		600	There are no training reports.	-	600	-	



23-Nov-18		2,600.00	There are no supervision reports	-	2,600	-	
23-Nov-18	-Nov-18	135	There are no supervision reports	-	135	-	
23-Nov-18		4,000	There are no supervision reports	-	4,000	-	
	23	<b>27,159</b>		<b>110</b>	<b>26,209</b>	<b>840</b>	
<b>Accra Metro</b>							
<b>Measles Rubella Campaign</b>							
23-Oct-18	770443	2,400.00	10% tax was deducted from each supervisor. There is no evidence to confirm that this was remitted to Ghana Revenue Services.	240	2,160		The evidence was present at the time of audit. The 10% tax has duly been remitted to Ghana Revenue Authority as per PV no. 0770445 dated 22/10/2018. is available. (see RHD GAR reports and PV folder) <a href="#">Audit Team response</a> No PV folder Management response. No Folder was provided for this transaction.
			There are no supervision reports from all supervisors.				Noted for future consideration. There is always one report after the activity is carried out.
23-Oct-18	770442	450	10% tax was deducted from each supervisor. There is no evidence to confirm that this was remitted to Ghana Revenue Services.	45	405		The evidence was present at the time of audit. The 10% tax has duly been remitted to Ghana Revenue Authority as per PV no. 0770445 dated <a href="#">Audit Team response</a> PV not attached to the drop box folder
			There are no fuel logbooks to confirm location of drivers during the 7 days				Officers used their own means of transport to their assigned locations
<b>Yellow Fever Mass Campaign</b>							
<b>Polio National Immunisation Day</b>							

Men A							
IPV							
25-Jul-18	770256	900	There is no activity report	-	900		
EPI							
21-Aug-15	1118799	2,500	The accountability documents attached amount to GH 2,450. Therefore, GH 50 is not supported.	50	-		Now retired <a href="#">Audit Team response</a> No evidence on the drop box folder.
		<b>33,902</b>		<b>1,623</b>	<b>30,917</b>		
<b>TOTAL GREATER ACCRA</b>				<b>6,239</b>	<b>79,540</b>	<b>3,840</b>	
ASHANTI REGION							
EPI							
30/04/2015	CB Ref 5309489	15,000	Inadequately supported - GHC 15,000 Activity report not seen; fuel consumption details in terms of log sheets and schedule of drawn fuel were not seen;		15,000		Activity reports (see RHD AR reports and PV)
28/06/2017	PV-01-RHDS-1-463780 & 463736 & 463734	362,900	Inadequately supported - GHC 356,250 No consumption details for fuel of GHC - 15,000;  No training and monitoring reports were seen - GHC 341,250; Additionally, payment sheets attached for the various districts but noted that some payment sheets for districts lacked the		356,250		<ol style="list-style-type: none"> <li>1. The fuel consumption details were all recorded in a note book which was made available to the auditors and copies taken by them.</li> <li>2. However, fuel records were not kept according to programmes until 2018.</li> <li>3. The public health unit responsible for EPI activities use to write one report covering the whole project detailing all the various activities done. However, the audit team wanted</li> </ol>

			<p>district name and therefore we could not tell which district the payments were made.</p> <p>We also noted that these payment sheets have not been reviewed/approved by the region.</p>				<p>separate report for each sub activity. We therefore agreed that going forward each sub activity will have its separate report stand alone.</p> <p>4. The observations on incomplete payment sheets noted. This has since been rectified (see RHD GAR reports and PV folder).</p> <p><b><u>Audit Team response</u></b> Expense is inadequately supported as evidenced by management comments above.</p>
<b>Measles Rubella Campaign</b>							
26/09/2018	PV-01-RHDS-1-464522 & 464477	400,589	<p>Inadequately supported - GHC 364,955</p> <p>No attendance lists for Pre-campaign assessment - GHC - 52,800;</p> <p>No activity reports or minutes seen for meetings, trainings and activities that took place; these include; Regional Planning meeting with departments - GHC 4,000; Regional Supervisors Training - GHC 5,600; Pre-campaign assessment - GHC 52,800; Regional level coordination - GHC 10,680; AEFI investigation - GHC 33,000; Post campaign review meeting - GHC 39,500; Post campaign regional independent monitoring -</p>		364,955		<p>Transfer to Kumasi South Hospital was duly account for through Statement of Expenditure (SOE) and copies were made available to the auditors. Copy of SOE and other supporting documents are attached for verification in the folder A8.</p> <p><b><u>Audit Team response</u></b> SOE from Kumasi South Hospital seen and taken into account thus reducing the inadequately supported amount.</p> <p>1. The PV amounting 178,080 was fully supported audit team the difference was a casting error. Attached is a scanned copy in the folder A9 for your review.</p> <p><b><u>Audit Team response</u></b> Casting error noted based on new documents submitted. Unsupported amount amended.</p>

			<p>GHC 11,000; Post campaign review meeting National - GHC 4,800 and Social mobilization - GHC 3,000;</p> <p>Payment sheets were not dated and signed by the BMC Head as required; All Attendance sheets attached are not dated; an attendance sheet relating to Yellow fever was attached on the MR activity</p> <p>T&amp;T payment; support is less by GHC 1,000; payment vouchers not dated; Attendance registers not fully dated; GHC - 9,000; No activity reports;</p> <p>Fuel consumption details in terms of log sheets/schedule of fuel drawn of GHC 35,700 to be obtained but fuel receipt seen;</p> <p>Per-diem for supervisors during the vaccination campaigns - GHC 119,000; however, no supervision reports were seen; additionally, no supervision plan showing where each supervisor went.</p>				<ol style="list-style-type: none"> <li>2. The attendance list together with the comprehensive report was sighted and copies made available to the auditors. The reports is made available in the folder A10 for your review.</li> <li>3. The pay sheets have since been signed and dated and shown in the folder A11</li> <li>4. The amount of 1000 was for call credit given to field personnel’s during the campaign. This was duly signed (payment sheet is attached for review)</li> <li>5. All the fuel disbursed were receipted and signed for by the beneficiary officer for their respective activities. This was contained in a fuel register which was sighted by the auditors and copies obtained. (see RHD GAR reports and PV folder)</li> </ol>
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			Fuel consumption details in terms of log sheets/schedule of fuel drawn of GHC 25,200 to be obtained but fuel receipt seen.				
<b>eGHS</b>							
29/01/2015	N/A	167,084	Documents not seen	167,084			<p>1. Scanned copies of this PV and its supporting documents were sent to the audit team before they left the country. (see RHD GAR reports and PV folder)</p> <p><b><u>Audit Team response</u></b>                      PV presented is for per diem and fuel for strengthening of community structure for CHPS. There are no activity reports attached. It is not clear how this activity relates to Gavi immunisation activities</p>
18/06/2015	N/A	5,000	Documents not seen	5,000			<p>2. This was a composite PV for which Gavi contributed towards a joint sponsored activity lead population council, where IPAS also contributed 5,000. Scanned copies of this PV and its supporting documents were sent to the audit team before they left the country. (see RHD GAR reports and PV folder)</p> <p><b><u>Audit Team response</u></b>                      PV presented is for monitoring and supervision of construction of family planning facilities. Memo requesting for the funds is clear that these are funds sponsored by Population Council and not Gavi.</p>

Atwima-Nabiagya							
Men A							
EPI							
IPV Introduction							
24/05/2018	0931637	7,400	Inadequately supported - GHC 1,160 Social mobilization report not seen. T&T rates have been paid with varying rates; 30 received GHC 40 whereas the 78 received GHC 20; we are yet to receive the explanation for this variance Ineligible – GHC 600 Attendance register indicates that 65 participants were present; however, payments were made for 78 participants.		1,160		The ineligible of 600 has been refunded and paid into the bank. pay in slips and GCR (see RHD GAR reports and PV folder) <a href="#">Audit Team response</a> The receipt from the GHS has been reviewed and accepted
Yellow Fever							
Ejisu-Juaben							
EPI							
31/01/2018		1,000	Inadequately supported - GHC 1,000 Payments sheets presented are photocopies; original documents are said to have been sent to the Region however the Region confirmed not having received these documents.		1,000		Upon management's inability to retrieve the original copies, we wish to reiterate that the said disbursement was actually made here in the office and in the interest of the office. Adding to that, we submit to you as certifying true copies of the disbursement by engaging both Approving and Authorizing Officers signatures and their official stamps to authenticate them. (see RHD AR reports and PV folder) <a href="#">Audit Team response</a>

							Explanation does not change the auditor's conclusion.
<b>Measles Rubella</b>							
<b>Kumasi Metro</b>							
<b>Measles SIAs</b>							
<b>Men A</b>							
<b>TOTAL</b>				<b>188,158</b>	<b>850,031</b>	<b>5,893</b>	
<b>ASHANTI REGION</b>							

## Northern Region

<b>NORTHERN REGION</b>							
<b>Measles Rubella</b>							
26/09/2018	PV 349/18, PV 342/18 & PV 380/18	264,556	<p>Inadequately supported - GHC 89,882</p> <p>The trainings were targeted for 52 people; however, payments were made for 107 people; the payment sheets were populated by the same person and signed by the relevant individuals; however, the designation and contact numbers of persons paid were not seen; we are yet to obtain the attendance register and activity report.</p> <p>2 Support staff were paid a rate of GHC 150 each; we are yet to confirm the purpose of payment and rate used</p> <p>Invoices and receipts from Ernesther service are not dated amounting to GHC</p>		89,882	9,620	<p>The training was non-residence. The training and microplanning was for two (2) days, hence 52x2=103 and 4 facilitators. Usually when participants are made to write their own names on the payments vouchers, they tend to make errors and cancellations which may lead to indiscernible writings. The unavailability of designation and contact numbers on participants is due to the design of the PV. Management has since effected a new design for PV's that contain areas for contact numbers and designation. All other documents are available for verification</p> <p>The rate of 150.00 for support staff was in the approved budget for the programme. Furthermore, the support staff paid provided secretariat and administrative support for the programme.</p>

		<p>3,600 and no other quotations were seen from other suppliers.</p> <p>No competition for procurement of conference packages during the micro planning amounting to GHC 6,420.</p> <p>Fuel consumed for carting logistics in 3 days indicates that 220 litres, 323 litres and 305 litres were consumed. We did not obtain vehicle logbooks to confirm this consumption. The amount of fuel is unreasonable - GHC 4,320.</p> <p>Meals were supplied for 85 people whereas only 20 participated in the pre-campaign preparation and monitoring - GHC 2,635. We have not obtained the preparatory minutes and monitoring plan and report - GHC 12,000 (DSA officers &amp; drivers). In the absence of vehicle logbooks, we cannot confirm consumption/utilization of the fuel on Gavi funded activities. GHC 2,375.</p> <p>No report on social mobilization obtained. (GHC 1,500)</p> <p>Funds amounting to GHC 18,000 were paid as allowances and feeding for coordination and daily reporting. 2 persons were paid a total of GHC 8,800 for coordination for 10 days (15 - 25 October</p>			<p>The competitive quotations were inadvertently attached to a different payment voucher due to numerous audits</p> <p>Meals were provided for micro planning meeting vire receipt 0128 dated 26/9/18 &amp; VAT 15/6104959 and not conference package.</p> <p>Location for the Measles camping was Kpandie and Gushegu. Vehicles were sourced from other MADs,</p> <p>Please find attached reports for the entire measles campaign. Furthermore, vehicle log books are available for verification.</p> <p>Please find attached reports for the entire Measles campaign</p> <p>The GHc 620 was funds used to purchase fuel with the fuel receipt available for verification.</p> <p>Management wish to state that the 60 people accommodated and fed were not unknown. However, the evidence of residential participants are been kept by the hotel and provided upon request. The Hotel only submits invoices for payments. Going forward the Ministry will ensure that Hospitality services provide copies of Hotel attendance sheets</p> <p>There is a fuel coupon register in place which is signed each time fuel is given out and available for your inspection. Going forward an additional spread sheet will be attached to the payment voucher indicating how much fuel has been disbursed for a particular activity. Management</p>
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		<p>2018) and other 4 people were paid a total of GHC 5,600 for daily reporting. We did not obtain the basis for making these payments and evidence of work done i.e. Daily reports and coordination reports. It is also unreasonable to pay allowances &amp; meals at the same time.</p> <p>No supervision plan nor ToRs nor activity report has been seen. 43 fuel receipts attached are not serially numbered with one not even dated amounting to GHC 14,977; Fuel coupons amounting to GHC 15,800 were purchased but no details or schedule is available to confirm who drew the fuel and whether it was used for Gavi activities.</p> <p>Irregular - GHC 9,620</p> <p>72 persons were paid GHC 14,400 (200@) for participating in the post campaign review meeting however meals were paid for 153 persons in total - GHC 6,145. We have not obtained the attendance register and post campaign review meeting minutes or report.</p> <p>We noted 2 fuel receipts that were not dated amounting to GHC 775.</p> <p>55 Supervisors and 26 drivers were dispatched for Implementation day cost;</p>			<p>has taken note of this observation and effected the necessary actions.</p> <p><u><b>Audit Team response</b></u>  <i>No additional documents have been provided on drop box.</i></p>
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			participants were paid DSA for 10 days @ GHC 134,600 and feeding was provided for 90 persons @ GHC 2,700. It is unreasonable to pay for both meals and DSA at the same time.				
<b>Yellow Fever</b>							
07/11/2018	PV 406/18, 403/18 & 410/18	174,105	<p>Unsupported - GHC 620</p> <p>Total expenditure is less by GHC 620.</p> <p>Inadequately supported - GHC 127,880</p> <p>PV 403/18 amounting to GHC 98,325 intended for Regional preparatory activities on YFC. Pre-campaign monitoring amounting to GHC 17,125 includes GHC 2,225 paid for accommodation for 10 rooms whose occupants are not known; It includes meals amounting to GHC 1,800 for 50 participants who are not known; stationery GHC 500 for 50 participants who are not known; and allowances paid to 6 persons and 3 drivers for pre-campaign monitoring amounting to GHC 12,600. We are yet to obtain the activity report.</p> <p>Regional Launch amounting to GHC 50,000 includes payment for accommodation of 24 unknown persons for 2 nights amounting to GHC 9,600 with an invoice that is not dated. Refreshments paid for 500 persons and dinner for 20 unknown persons amounting to GHC</p>	620	127,880	<p>The GHc 620 was funds used to purchase fuel with the fuel receipt available for verification. Management wish to state that the 60 people accommodated and fed were not unknown. However, the evidence of residential participants are been kept by the hotel and provided upon request. The Hotel only submits invoices for payments.</p> <p>Going forward management will ensure that all invoices will be dated</p> <p>There is a fuel coupon register in place which is signed each time fuel is given out and available for your inspection. Going forward an additional spread sheet will be attached to the payment voucher indicating how much fuel has been disbursed for a particular activity.</p> <p>Please find attached reports for the entire Yellow Fever campaign.</p> <p>Please find attached reports for the entire Yellow Fever campaign. Furthermore, management has taken note of this observation and effected the necessary actions.</p>	

		<p>25,900 with an invoice that is not dated. There was no competitive bidding for this procurement. T&amp;T was paid for 10 organizers at a rate of GHC 500 with an undated payment sheet. It also includes payment sheets for media are not dated.</p> <p>Fuel coupons amounting to GHC 9,200 were purchased, however, there is no schedule nor evidence of coupons being drawn to be used for this activity.</p> <p>Social mobilization amounting to GHC 3,000 includes T&amp;T payments made to individuals with varying rates of GHC 88 - 300, Fuel GHC 200 and radio costs of GHC 1,600. However, we did not obtain a social mobilization report.</p> <p>Attendance sheet and minutes/report for the Post campaign review meeting not seen - GHC 8,855. Additionally, AEFI Monitoring report not seen GHC 7,400. YF monitoring &amp; supervision reports not seen GHC 16,000; Fuel coupons purchased amounting to GHC 12,800, no schedule nor coupons seen of those who drew the fuel.</p> <p>A total of GHC 18,000 was paid in allowances for coordination however, payment sheets attached are not dated and not titled and no coordination report has been seen.</p> <p>Irregular - GHC 35,124</p>				<p>Management wish to state that the fuel was used for Measles Rubella activity as per the approved Gavi programme of work</p> <p>Please find attached reports for the entire Yellow Fever campaign. Going forward management will ensure all fuel receipts are dated</p> <p>It must be noted that reviews on post campaign activities our partners (stakeholders) are all invited to take part in the review meetings and not given T&amp;T but meals are normally provided for all in attendance</p> <p>This amount is was charge against report writing budget line in theyellow fever activity( Report writing includes both problematic and financial)</p> <p><u><i>Audit Team response</i></u>  <i>No additional documents have been provided on drop box</i></p>
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			<p>Fuel receipts attached amounting to GHC 2,019 range from dates of 11/11/18 to 20/11/18. It is not clear what purpose the fuel was used for and who used it.</p> <p>Micro planning amounting to 19,000 includes payment of per-diem to 13 officers who signed for 6 days one on 22/11/18 and another on 26/11/18; however, attached are fuel receipts under the same line with dates dating back from 9/9/18 to 21/10/18 through to 24/11/18; it also includes fuel receipts amounting to GHC 3,770 that are not dated at all. We have not obtained the micro plan developed, nor the minutes/report for their 6-day meeting.</p> <p>During the Post campaign, meals for 50 persons were supplied whereas only 30 were paid an allowance amounting to GHC 6,000.</p> <p>A total of GHC 8,105 was paid for compilation of technical and financial report. It is unreasonable to charge these costs on the campaign budget.</p>				
<b>GHS</b>							
29/01/2015	PV 106/15, PV 086/15, PV 085/15 & PV 003/15 (MH PV No. 1481701, 1481611,	95,326	<p>Unsupported - GHC 95,326</p> <p>4 different PVs were presented; that add up to more than the actual amount disbursed; all the PVs indicate Gavi funds but were used for different purposes; some were used for HPV Phase 2 demonstration activities - GHC 13,730 and</p>	95,326			<p>There was a balance brought forward from December 2014 amounting to GHc65,270.87 and GHc95326.00 was received on the 29th January 2015 making total available amount of GHc160,596.87. Out of the GHc95,326.00, 78,880.00 was transferred to the districts vire PV</p>

	1481612, 1481635)		GHC 22,580 and others were used for strengthening CHPS activities - GHC 78,880 & GHC 57,295; We therefore could not confirm how exactly the GHC 95,326 was used.				no. 106/15 and the difference was used at the RHD. All documents are available for verification.  <b><u>Audit Team response</u></b> <i>No additional documents have been provided on drop box.</i>
<b>Tamale District</b>							
<b>Measles Rubella</b>							
09/10/2018	1302678 & 1302654	65,105	Inadequately supported - GHC 65,105  No SoE was prepared for this activity; Attendance register, and Training report were not seen - GHC 11,050  One technical report has been submitted for the entire District. We did not obtain supervision reports from the 9 District supervisors & 31 sub-district supervisors. We have not obtained daily attendance registers for volunteers and vaccinators during the campaign. Post campaign review meeting minutes not seen - GHC 54,055		65,105		Management wish to state that expenditures relating to this activity have been extracted from the SoE, in line with how the funds were disbursed. Evidence is attached for your verification. The attendance register and training reports have also been retrieved and copies are attached for your consideration. We refer to your observation under the non-submission of reports by District and Sub-district supervisors as well as the daily attendance registers for volunteers and vaccinators and wish to humbly state that the supervisors under review were not required to prepare and submit individual reports and daily attendance registers as well. Post campaign review meeting minutes have also been retrieved and attached for your consideration. Measures have been put in place to avert this in subsequent exercises.  <b><u>Audit Team response</u></b> <i>No additional documents have been provided on drop box.</i>
<b>Gushegu District</b>							
<b>Yellow Fever</b>							
19/11/2018	0605433	95,528	Inadequately supported - GHC 65,135		65,135		Management wish to state that, the date on the Computer was wrong and explanation were given to the auditors during their audit, also

			<p>Dates recorded on the SoEs are before the PV dates (Payment dates). No evidence of receipt of SoE by the Region in form of a stamp received/signature &amp; date.</p> <p>Allowances for micro-planning and training were paid to facilitators, vaccinators and volunteers over 204 people however attendance sheets were only seen for 54 participants. Additionally, we noted that payment sheets were not dated, and activity descriptions not clearly mentioned; not signed off and approved by the relevant persons. - GHC 11,050;</p> <p>Funds were used mainly for payment of supervisors, vaccinators, and volunteers per-diem however we did not obtain evidence of attendance of volunteers &amp; vaccinators on all the 6 days of the campaign, there were also no supervisor reports to confirm the vaccinators &amp; volunteers who worked in their respective areas. - GHC 36,100, GHC 14,040, GHC 3,945;</p> <p>The waste disposal date was 25/12/18 on Christmas day.</p>				<p>management informed the auditors that copies of the SOEs were sent to the Regional Monitoring Unit and they can verify from that unit. Management wish to state that due to the urgent nature of the project and the nature of our communities, management could not pull all the 204 participants to the municipality and so decided to use the trainer of trainee approach to enable vaccinators train their respective volunteers in their Sub Municipals. However it is worthy to note that the attendance sheet for the volunteers has been retrieved from the various Sub Municipals and are ready for your verification and authentication. Management has taken note of this observation and wish to state that during the audit, the auditors raised it and it has since been worked on. Beside, not all the payment sheets were affected. Management wish to state that the volunteers were picked from all the communities and hence it was difficult going round for their signatures for the 6 days since the communities are far from the municipal Health Directorate and also each volunteer was given a target to cover hence each day they went to their respective working area to try and meet their targets for the days. However, Supervisors assigned to them made sure that volunteers and vaccinators were at post working for all the 6 days. Management wish to state that, that was the day and date we received the fuel receipts and other attachments and also want to add that even during Christmas festivities the municipal health Directorate still operated, because health services are a continuum and we do not go on break enblock. And so some of our staffs were at post and working</p>
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							<p><u><b>Audit Team response</b></u>  <i>No additional documents have been provided on drop box</i></p>
<b>Sagnerigu District</b>							
<b>Measles Rubella</b>							
10/10/2018		34,449	<p>Unsupported - GHC 5,180</p> <p>No support was presented for fuel funds taken. Individuals simply signed for them on a payment sheet but presented no fuel receipts and log sheet/consumption register amounting to GHC - 5,180;</p> <p>We noted instances where the activity description is not indicated on the payment sheets; No attendance registers for vaccinators and volunteers for the period of the campaign. Some payment sheets do not indicate the contact numbers of those being paid.</p> <p>Inadequately supported - GHC 29,069</p> <p>Post campaign review meeting minutes or report was not seen. Nothing is mentioned about this meeting in the consolidated report attached. GHC 700</p>	5,180	29,069		<p><u><b>Audit Team response</b></u>  <i>No additional documents have been provided on drop box</i></p>

			<p>219 vaccinators and volunteers were paid allowances for training however only a total of 64 participants is seen on the attendance register. - GHC 24,033. Additionally, the attendance register does not show the name of the activity and the date when the training took place. - GHC 2,936</p> <p>Payment sheets for Social mobilization do not indicate the name of the activity being mobilized for. GHC 1,400</p>				
<b>HPV</b>							
23/03/2015	2128421	10,145	<p>Unsupported amounts - GHC 500</p> <p>Supervisor fuel of GHC 500 not accounted for with fuel receipts.</p> <p>Inadequately supported - GHC 9,645</p> <p>Payment sheets are dated from 20/05/17 to 27/4/17 whereas funds were withdrawn from the Bank on 27/03/17. High risk of misuse of funds through cash management</p> <p>Payment sheets do not indicate activities being implemented and paid for; i.e. Training and microplanning; it is difficult to link payment sheets to budget line items. Training, Microplanning, Social mobilization, supervision and</p>	500	9,645		<p><b><u>Audit Team response</u></b></p> <p><i>No additional documents have been provided on drop box</i></p>



			implementation activity report not seen. Attendance registers for training and actual implementation not seen. We were presented with a report for the entire activity; however, it is so brief and does not provide any details of the activities mentioned above. Findings and challenges.				
<b>Yendi District</b>							
<b>Measles Rubella</b>							
15/10/2018	1269101	29,188	<p>Inadequately supported - GHC 29,188</p> <p>No attendance sheets were seen for all the trainings that were done; funds were given to sub-district heads who paid the participants and submitted completed Payment sheets. However, they did not attach any attendance sheet. Even for trainings at the District level. It is difficult to confirm whether the persons paid were the actual participants in the training.</p> <p>Additionally, activity descriptions on some PVs does not indicate clearly what activity is being paid for; some are simply titled 'Vaccinators', 'Volunteers' 'Training'; so, it is difficult to know whether the payment was for actual vaccination or the training. No contact details for any participant has been seen on the payment vouchers whether supervisors, vaccinators nor volunteers.</p> <p>No supervision reports were seen.</p>		29,188		<p><u><b>Audit Team response</b></u></p> <p><i>No additional documents have been provided on drop box.</i></p>

<b>TOTAL NORTHERN REGION</b>			<b>101,626</b>	<b>415,904</b>	<b>44,744</b>	
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#### Annex 4e –VAT on major procurements that can be recovered by the Programme

Contract number	Description	Contract amount (GHC)	Tax component (GHC)
GHS/HQ/2015/RST/B.2/03/C01	Supply of Child Health Record books to support EPI	843,750	131,250
GHS/2016/NCT/B.1/07/W01	Platinum Motors Ltd - 200 pcs of motor bikes	1,200,000	178,723
GHS/2016/NCT/B.1/07/W01	Honda Place Ghana Ltd - Payment for purchase of vehicle	211,500	31,500
GHS/2016/NCT/B.2/10/CoI	Toyota Ghana Limited - Procurement of Station Wagons	551,294	82,108
GHS/2016/NCT/B.2/10/CoI	Japan Motors trading co. LTD - Procurement of Pick Ups	778,414	115,934
GHS/2017/NCT/B.1/11	Toyota Ghana Limited - Procurement of a station wagon	253,920	37,818
GHS/2015/ICT/A1/06/C01	Supply of Boat Accessories & Logistics	553,780	23,565
GHS/2015/ICT/A1/06/C02	Glofag Ltd - Supply of Boat Accessories	272,450	11,594
GHS/2017/NCT/A.1/08	Sollatek Gh Ltd - Supply of voltage stabilisers	293,500	8,550
<b>Total (GHC)</b>		<b>4,958,608</b>	<b>621,042</b>
<b>Total (USD)</b>			<b>134,716</b>

#### Annex 5: Documents missing in the Procurement Files (GHS)

Programme	CHQ #	Tender No.	Description	Payment (GHC)	Purchase requisition was not documented	Tender opening meeting minutes done	Tender evaluation committee approved by the DG-GHS	Tender evaluation report completion date included	Bid submission registers filed in the procurement file
HSS 2 YR 1 2015	477	GHS/2015/ICT/A1/06/C01	Supply of Motorcycles - Platinum Motors Ltd	1,000,000	No - for additional motorcycles	Yes	No	No	No-filed outside
	571	GHS/HQ/2015/RST/B.2/03/C01	Supply of Child Health Record Book to Support Epi	843,750	Yes	No	No	No	No-filed outside
	575	GHS/2015/ICT/A1/06/C01	Supply of Boat Accessories & Logistics	530,215	No	Yes	No	No	No-filed outside

	855	GHS/2015/ICT/A1/06/C02	Glofag Ltd - Supply of Boat Accessories	260,856	No	Yes	No	No	No-filed outside
<b>HSS 2 YR 1 2017</b>	1889	GHS/2016/NCT/B.1/07/W01	Platinum Motors Ltd - 200 Pcs of Motor Bikes to Support Epi	1,200,000	Yes	No	No	No	No-filed outside
<b>HSS 2 YR 2 2016</b>	1513	GHS/2016/NCT/B.1/07/W01	Honda Place Ghana Ltd - Payment for Purchase of Vehicle	211,500	Yes	No	No	No	No-filed outside
<b>HSS 2 YR 2 2017</b>	1947	GHS/2016/NCT/B.2/10/Col	Toyota Ghana Ltd - Payment For 2 Landcruiser Prados	551,294	Yes	No	No	No	No-filed outside
	2031	GHS/2016/NCT/B.2/10/Col	Japan Motors Trading Co. Ltd - 7 Nissan Np 300 Hard Body Pick Ups -	778,414	Yes	No	No	No	No-filed outside
<b>HSS 2 YR 2 2018</b>	2390	GHS/2017/NCT/A.1/08	Sollatek Ghana Ltd - Supply of Voltages Stabilizer - Lot 6	284,950	Yes	No	No	No	No-filed outside
	2568	GHS/2017/NCT/A.1/01	Rana Motors & Metal Works - Supply of Ashok Leyland & Gen Sets at TDI KSI Bolga Epi Cold-room	316,760	Yes	No	No	No	No-filed outside
	2610	GHS/EPI/GAR/RT/WKS/2017/001	Bay Commercials Ltd - Completion of Epi Offices at Korle Bu	298,729	Yes	Yes	Yes	Yes	Yes
			<b>Total GHC</b>	<b>6,276,468</b>					
			<b>Total USD</b>	<b>1,361,490</b>					

**Annex 6a: Variances between SMT and Stock Ledgers at CVS**

2015	Doses							
Antigen	SMT Opening balance	SMT Receipts	SMT Returns	SMT Surpluses	SMT Issues	SMT Closing balance**	Vaccine Ledger book	Variance
BCG	6,000	810,000	0	1,000	816,000	1,000	276,000	(275,000)
DTP-HepB-Hib	9,000	4,246,750	0	0	2,746,500	1,509,250	1,521,310	(12,060)
MR	3,000	800,000	59,300	0	165,300	697,000	308,500	388,500
PCV-13	733,600	2,575,100	0	0	2,044,550	1,264,150	1,067,650	196,500
Rota_liq	423,000	1,351,400	0	0	1,286,700	487,700	397,400	90,300
OPV-t	2,132,000	4,372,000	0	0	5,944,000	560,000	482,000	78,000
YF	165,400	1,251,300	0	31,800	768,000	680,500	494,150	186,350

2016	Doses							
	Ledger 2015 Closing Balance	SMT Opening balance	SMT Receipts	SMT Issues	SMT Write-offs*	SMT closing balance	Vaccine Ledger	Variance
BCG	276,000	610,000	3,575,000	2,811,800		1,373,200	1,119,000	254,200
OPV-b	0	0	5,100,000	4,508,000		592,000	590,000	2,000
DTP-HepB-Hib	1,521,310	1,521,310	3,796,900	3,263,350		2,054,860	2,084,860	(30,000)
MR	308,500	308,500	2,841,600	2,579,000		571,100	582,100	(11,000)
PCV-13	1,067,650	1,067,650	2,108,500	2,835,100		341,050	341,050	0
Rota_liq	397,400	397,400	1,920,100	1,925,550		391,950	508,450	(116,500)
OPV-t	482,000	486,000	500,000	858,000	172,000	(44,000)	0	(44,000)
YF	494,150	494,150	1,012,900	1,336,650		170,400	164,100	6,300

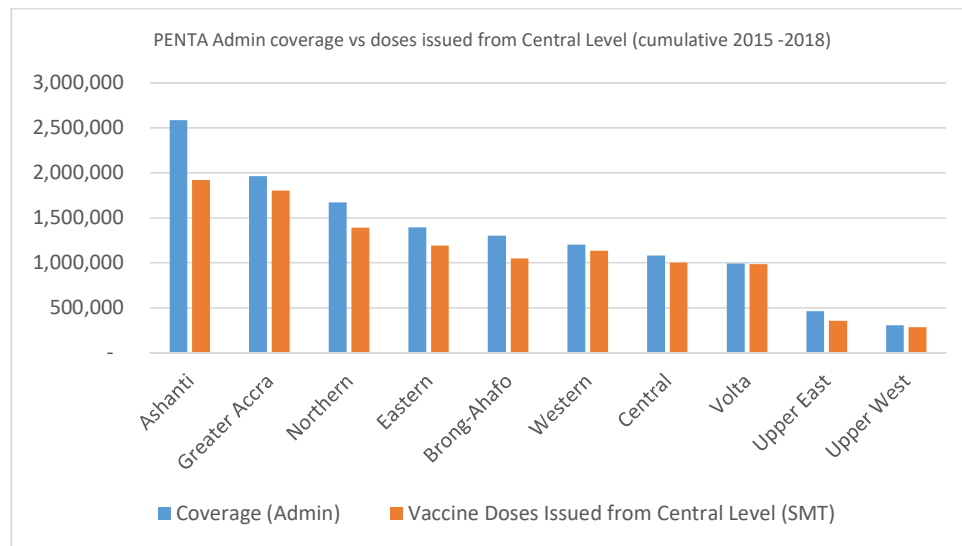
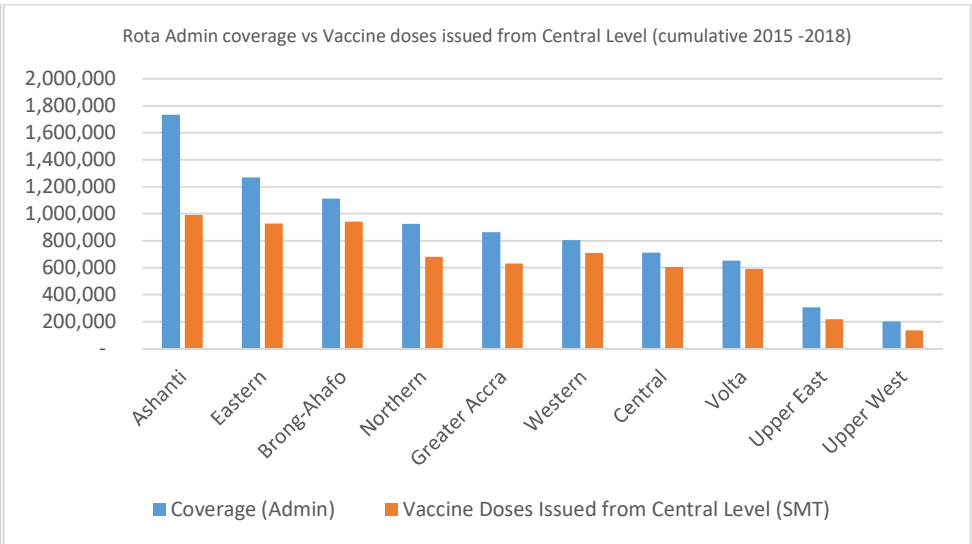
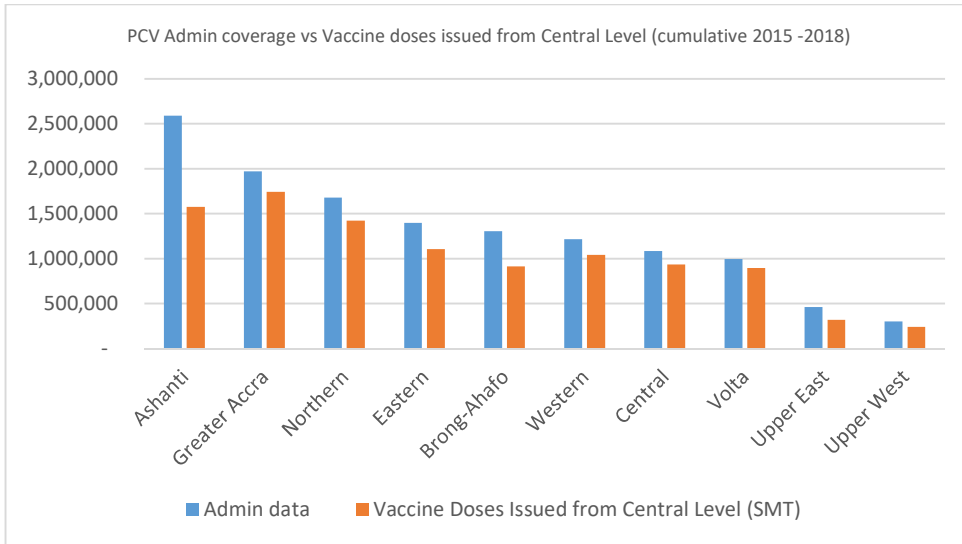
2017		Doses						
Antigens	2016 Ledger Closing bal*	SMT Opening balance	SMT Receipts	SMT Issues	SMT Surplus	SMT closing balance	Vaccine Ledger	Variance
BCG	1,119,000	1,119,000	2,003,000	2,385,000		737,000	713,000	(24,000)
OPV-b	590,000	590,000	4,498,000	3,930,000		1,158,000	1,154,000	(4,000)
DTP-HepB-Hib	2,084,860	1,978,600	1,108,500	2,548,600		538,500	558,960	20,460
MR	556,000	556,000	2,308,200	2,240,530		623,670	662,200	38,530
PCV-13	341,050	536,400	2,559,600	2,811,150	750	285,600	283,600	(2,000)
Rota_liq	508,450	508,450	1,707,000	1,782,010		433,440	448,450	15,010
YF	164,100	164,100	1,392,600	1,356,850		199,850	199,400	(450)

2018		Doses						
Antigens	*2017 Ledger Opening Bal	SMT Opening balance	SMT Receipts	SMT Issues	SMT Adjustments	SMT Expected closing balance	Vaccine Ledger	Variance
BCG	678,160	678,160	3,217,000	2,707,480	37,320	1,225,000	1,225,000	0
DTP-HepB-Hib	498,000	498,000	2,716,500	2,874,370	40,000	380,130	360,760	19,370
OPV-b	1,164,000	1,164,000	5,980,000	4,114,000		3,030,000	3,030,000	0
MR	670,500	670,500	7,478,600	7,254,500		894,600	954,600	(60,000)
PCV-13	339,600	339,600	3,211,800	2,689,400		862,000	860,000	2,000
Rota_liq	297,600	297,600	2,080,650	1,626,900		751,350	775,100	(23,750)
IPV	0	0	1,261,000	930,000		331,000	333,000	(2,000)
YF	197,700	197,700	7,232,800	7,335,390		95,110	94,660	450

## Annex 6b: Estimation of Tamale fire loss

Month	Year	DTP- HepB+Hib- 1	DTP- HepB+Hib-2	DTP- HepB+Hib- 3	PCV-13- 1	PCV-13-2	PCV-13- 3	Rota-1	Rota-2	Measles- 1	Measles- 2	YF
DEC	2015	3,683	3,584	3,289	3,683	3,588	3,292	3,681	3,585	2,509	2,102	1,769
JAN	2016	1,366	900	789	946	900	789	2,317	1,309	737	433	737
FEB	2016	1,494	1,507	1,383	1,494	1,492	1,380	1,514	1,507	1,393	718	1,393
MAR	2016	1,531	1,471	1,420	1,528	1,471	1,422	1,523	1,466	1,447	447	1,447
APR	2016	1,473	1,396	1,271	1,473	1,394	1,271	1,473	1,394	1,183	679	1,183
<b>Average consumption</b>		<b>1,909</b>	<b>1,772</b>	<b>1,630</b>	<b>1,825</b>	<b>1,769</b>	<b>1,631</b>	<b>2,102</b>	<b>1,852</b>	<b>1,454</b>	<b>876</b>	<b>1,306</b>
Price based on 2016 Decision Letter		1.79	1.79	1.79	3.63	3.63	3.63	2.26	2.26			0.99
<b>Total (USD)</b>	<b>38,714</b>	<b>3,426</b>	<b>3,178</b>	<b>2,925</b>	<b>6,620</b>	<b>6,418</b>	<b>5,916</b>	<b>4,751</b>	<b>4,187</b>	-	-	<b>1,293</b>

**Annex 7: Admin Coverage vs Vaccine Dosed Issued to the Five unsampled Regions (Cumulative 2015-2018)**



**Annex 8: Target Population for Live Births and Surviving Infants (2015 - 2018)**

Live births	2015	2016	2017	2018
Target Population reported by EPI (in the JRF) for the Live Births based on GSS report	1,118,877	1,075,607	1,147,524	1,184,560
Target Population of Live Births based on the 2019 Ghana Statistical Services (GSS)*	1,106,807	1,132,332	1,158,263	1,184,573
<b>Difference</b>	12,071	(56,725)	(10,739)	(13)

Surviving Infants				
Target Population reported by EPI (in the JRF) for the Surviving Infants on GSS report	1,062,934	1,075,607	1,090,148	1,154,946
Target Population of Surviving Infants based on the 2019 Ghana Statistical Services (GSS)**	1,051,467	1,075,715	1,100,350	1,125,345
<b>Difference</b>	11,467	(108)	(10,202)	29,601

**Legend**

\*calculated based on 4% of the total population projection issued by GSS in January 2019

\*\* calculated based on 3.8% of the total population projection issued by GSS in January 2019



**Annex 9: Sample Regions/Districts/Health Facilities**

No.	Regions/Districts/Health Facilities	Health Facilities	
<b>1</b>	<b>Greater Accra Regional office</b>		
1	Accra district	Korle-bu Teaching Hospital	Shai Osadoku
2	Tema district	Manhean Health Centre	Tema General Hospital
3	Shai-Osudoku district	Agomeda Health Centre	
4	Ningo-Prampram district	Dawhenya Medical Centre	Old Ningo Health Centre
<b>2</b>	<b>Ashanti Regional office</b>		
5	Kumasi district	Komfo Anokye Teaching Hospital	Maternal and Child Health Hospital
6	Atwima-Nwabiagya district	Abuakwa Health Centre	Nkawie-Toase Government Hospital
7	Ejura-Sekyedumasi district	Ejura Old Market Centre CHPS	Sekyedumase Health Centre
8	Ejisu-Juaben district	Ejisu Government Hospital	Tikrom Health Centre
<b>3</b>	<b>Brong-Ahafo Regional office</b>		
9	Berekum district	Berekum Health Centre	Zongo (berekum) Health Centre
10	Sunyani district	Abesim Health Centre	Atronie Health Centre
11	Techiman district	Oforikrom (Techiman) Health Centre	Tanoso (Techiman) Health Centre
12	Atebubu-Amanten district	Akokoa Health Centre	Woodland Medical Centre
<b>4</b>	<b>Eastern Regional office</b>		
13	New Juaben district	Eastern Regional Hospital	Central Market CHPS
14	East Akim district	Apedwa Health Centre	Kibi Government Hospital
15	Birim Central district	Oda Hospital	The Community Hospital
16	Akwaprim North	Adwaso Health Centre	Tettehquarshie Memorial Hospital
<b>5</b>	<b>Northern Regional office</b>		
17	Tamale district	Bilpela Health Centre	Tamale Teaching Hospital
18	Gushiegu district	Gushiegu District Hospital	Nabuli Health Centre
19	Sagnarigu district	Choggu Health Centre	Sagnarigu Health Centre
20	Yendi district	Bumbong Health Centre	Yendi Health Centre

**Annex 10: Results based on the Sample Health Facilities**

Health facilities Sampled	Consistency between number of doses used and vaccinations reported at the Health Facilities	Evidence of immunisation data verified and validated in line with guidelines	Accurate immunisation data collation and compilation	Adequate immunisation data reporting tools (CWC Register, Maternal & Child Health Booklet	CWC Register completed with relevant information	Evidence of data changes supported by approved Data Change Request Forms	Evidence of performance feedback on data provided by District	Evidence of training health care providers on reporting immunisation data, AEFIs and VPD
Komfo Anokye teaching Hospital	No	No	No	Yes	Yes	No	No	Yes
Maternal Child Health Hospital	Test was not done	No	Test was not done	Test was not done	Test was not done	No	No	Yes
Ejura Sekyedumasi	Yes	No	Yes	Yes	Yes	No	No	No
Ejura Old Market CHPs	No	No	Yes	Yes	Yes	No	No	No
Abuakwa Health Centre	Test was not done	No	No	Yes	Yes	No	Yes - WhatsApp	No
Nkawie-Toase Government Hospital		Test was not done	Test was not done	Test was not done	Test was not done	Test was not done	Test was not done	Test was not done
Ejisu Government Hospital	No	Yes	No	No CWC Register	No - Improvised booklet used		No	No
Tikrom Health Centre	Test was not done	No	No	Yes	Yes	No	No	Yes
Abesim Health Centre	No	No	No	No	Yes	No	No	Yes
Atronie Health Centre	Yes	No	No	Yes	Yes	No	No	Yes
Amanten Health Centre	No	No	No	No - both	No - Improvised booklet used	No	No	Yes
Akoko Health Centre	No	No	Yes	No - both	No	No	No	Yes
Tanoso Health Centre	No	No	Yes	No	No - Improvised booklet used	No	No	Yes
Oforikrom Health Centre	No	No	No	No	No - Improvised booklet used	No	No	No
Zongo Health Centre	No	No	No	No	Yes	No	No	Yes
Berekum health Centre	No	No	yes	No	No - Improvised booklet used	No	No	Yes
Tema Hospital	Test was not done	Yes	Test was not done	No stock of CWC Registers	Yes	No	No	No
Shai Osudoku District hospital	No	Yes	No	Yes	Yes	No	No	Yes
Old Ningo Health Centre	No	No	Yes	No stock of CWC Registers	Yes	No	Yes - WhatsApp	Yes
Korle Bu Teaching Hospital	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Manhean Health Centre	Test was not done	No	Test was not done	Yes	Yes	No	Yes - WhatsApp	No

Agomeda Health centre	No	Yes	Yes	Yes	Yes	No	No	Yes
Eastern Regional Hospital	No	Yes	Yes	Yes	Yes	No	No	No
Central Market CHPS	No	Yes	No	No stock of CWC Registers	Not Applicable	No	No	Yes
Apedwa Health Centre	No	No	Yes	No stock of CWC Registers	No	No	Yes - WhatsApp	No
Kibi Government Hospital	No	No	No	No stock of CWC Registers	No	No	No	No
Oda Hospital	No	No	No	Yes	No	No	No	Yes
THE COMMUNITY HOSPITAL	No	Yes	Yes	No stock of CWC Registers	No - Improvised booklet used	No	No	No
Tettehquarshie Memorial Hospital	No	No	No	Yes	Yes	No	No	No
Adawso Health Centre	No	No	No	Yes	Yes	No	Yes - WhatsApp	No
Bilpela Health Centre	Test was not done	No	Yes	No	No	No	No	No
Tamale Teaching Hospital	Test was not done	No	No	Yes	Yes	No	No	No
Gushiegu District Hospital	Test was not done	No	No	No stock of CWC Registers	No - Improvised booklet used	No	No	No
Nabuli Health Centre	No	No	No	No stock of CWC Registers	Yes	No	No	No
Choggu Health Centre	No	No	No	Yes	Yes	No	No	No
Sagnarigu Health Centre	Yes	No	Yes	Yes	Yes	No	No	No
Bumbong Health Centre	Yes	No	No	No stock of CWC Registers	No	No	No	No
Yendi Health Centre	Test was not done	No	No	Yes	Yes	No	No	No
Dawhenya	No	No	No	Yes	Yes	No	Yes - WhatsApp	Yes
<b>Results based on tested Health Facilities</b>	<b>No - 67%</b>	<b>No - 79 %</b>	<b>No - 59 %</b>	<b>No- 49%</b>	<b>No - 3%</b>	<b>No - 100%</b>	<b>No - 86%</b>	<b>No - 55%</b>

## Annex 11: Results based on the Sample Regional and District Health Directorates

Sample Regional & District	Evidence of Support Supervision on immunisation data management was done, reviewed, approved and documented using Supervisory Checklist form	Evidence indicating that immunisation data was verified and validated according to the scheduled timelines defined in the guidelines	Evidence of health care providers training on reporting immunisation data, AEFIs and VPD	Evidence of performance feedback on data provided by District
<b>Greater Accra Regional office</b>	No	Yes	Yes	No
Accra district	No	No	Yes	No
Ga South district	Test not done	Test not done	Test not done	Test not done
Ga West district	Test not done	Test not done	Test not done	Test not done
Tema district	Test not done	Test not done	Test not done	Test not done
Shai-Osudoku district	No	No	Yes	No
Ningo-Prampram district	No	No	Yes	
<b>Ashanti Regional office</b>	Yes - Used Integrated form	Yes	Yes	No
Kumasi district	No	No	Yes	Yes - On WhatsApp
Asokore-Mampong district	Test not done	Test not done	Test not done	Test not done
Atwima-Nwabiagya district	No	No	No	No
Afigya-Kwabre district	Test not done	Test not done	Test not done	Test not done
Ejura-Sekyedumasi district	Yes - Used Integrated form	Yes	Yes	Yes - On WhatsApp
Ejisu-Juaben district	No	Yes - but not done consistently	No	No
<b>Brong-Ahafo Regional office</b>	Yes - Used Integrated form	Yes	Yes	Yes - On WhatsApp
Berekum district	Yes - Used Integrated form	Yes - but not done consistently	Yes	Yes - On WhatsApp
Sunyani district	Yes - Used Integrated form	Yes - but not done consistently	Yes	Yes - On WhatsApp
Techiman district	Yes - Used Integrated form	No	Yes	Yes - On WhatsApp
Atebubu-Amanten district	No	Yes - but not done consistently	Yes	Yes - On WhatsApp
<b>Eastern Regional office</b>	Yes	Yes	Yes	Yes
New Juaben district	No	Yes	Yes	Yes - On WhatsApp
East Akim district	No	Yes	No	No

Sample Regional & District	Evidence of Support Supervision on immunisation data management was done, reviewed, approved and documented using Supervisory Checklist form	Evidence indicating that immunisation data was verified and validated according to the scheduled timelines defined in the guidelines	Evidence of health care providers training on reporting immunisation data, AEFIs and VPD	Evidence of performance feedback on data provided by District
Birim Central district	Yes	Yes	Yes	Yes - On WhatsApp
Akwaprim North	Yes	Yes	Yes	No
<b>Northern Regional office</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
Tamale district	Yes	Yes	No	No
Gushiegu district	Yes	No	No	No
Sagnarigu district	Yes	No	No	No
Yendi district	Yes	No	No	No
<b>Results</b>				
Regional	No - 20%	No- 20%	Yes - 100%	No - 67%
District	No - 47%	No - 47%	No - 37%	No - 53%

Annex 12: DQIP Status of Implementation

Tableau récapitulatif des activités d'amélioration de la qualité des données / Data quality Improvement activities summary table

		Nom du pays / Country name Année / Year		Ghana 2019		PLAN										MONITORING AND EVALUATION						
Area	Area objectives	#	Activités découlant de l'analyse de situation Activities (from the situation analysis)	Période / Period De / from -Jan A /to Dec 2019	Responsabl e Responsible	Partenaires impliqués Partners involved partners	Budget (USD)	Source de financement par partenaire (USD) Source of funding by partner (USD)										Appui technique réquis Technical support needed (Y/N)	Activité Activity  (Solution / Action correctrice) (Solution/ Corrective action)	Niveau de mise en œuvre Level of implementation	Description des activités réalisées Description of activities conducted	
								GVT	WHO	UNICEF	GAVI	CDC	BMGF	Other	Total	Gap						
Basic data (Denominat or issues, geographic denimination, shapefile)	Update basic data (including conducting ad hoc surveys) and ensure their consistency across sources(databases, demographic data, shapefiles, ..)	1	Provide guidelines for districts and subdistricts with unrealistic target population on how to validate their routine immunization data	From Jan- Dec, 2019	EPI, Manager	WHO/CDC	4000.00	X											Provide guidelines for districts and subdistricts with unrealistic target population on how to validate their routine immunization data	On track		
		2	Provide regular feedback on data	From Jan- Dec, 2019	EPI, Manager	EPI		X														
		3	Conduct quarterly data validation meetings at the national level	From Jan- Dec, 2019	EPI, Manager	Gavi/WHO/CDC	10000.00	X	X	X						0.00	10000.00	N	Conduct quarterly data validation meetings at the national level	Completed		
		4	Develop subdistrict shapefiles for two regions	From Jan- Dec, 2019	EPI, Manager	CDC /WHO	278000.00	X	X		X					0.00	278000.00	Y	Develop subdistrict shapefiles for two regions	On track		
		5	Print and distribute EPI Stationery (tally book, ledger, MCHRB etc)	From Jan- Dec, 2019	EPI, Manager	CDC/WHO/Path, JICA	2941.00	X			X		X			0.00	2941.00	N	Print and distribute EPI Stationery (tally book, ledger, MCHRB etc)	Completed		
		6	Map all static and outreach immunisation sites by districts in two regions (Eastern and Volta)	From Jan- Dec, 2019	EPI, Manager	CDC	76623.00	X	X		X					0.00	76623.00	Y	Map all static and outreach immunisation sites by districts in two regions (Eastern and Volta)	Not started		
		7	Prepare monthly bulletin on routine immunization and surveillance and share regions, districts and other stakeholders	From Jan- Dec, 2019	EPI, Manager	EPI	12000.00	X									12000.00	N	Prepare monthly bulletin on routine immunization and surveillance and share regions, districts and other stakeholders	On track		
Immunizatio n System Improvemen t	1. To achieve at least 95% immunisation coverage for all childhood antigens	6	Provide technical and financial Support low performing districts/ Riverian and Island communities	From Jan- Dec, 2019	EPI, Manager	Gavi/WHO	431547.00	X							0.00	431547.00	N	Provide technical and financial Support low performing districts/ Riverian and Island communities	On track			
		7	Conduct bi-annual performance review at national	From Jan- Dec, 2019	EPI, Manager	Gavi/WHO	30000.00								0.00	30000.00	N	Conduct bi-annual performance review at national	On track			
		8	Provide district training using WHO data quality Improvemen APP	From Jan- Dec, 2020	EPI, Manager	WHO/Gavi	140000.00	X								0.00	140000.00	Y	Provide district training using WHO data quality Improvemen APP	Minor delay		
		9	Support EPI performance review at regional levels with districts	From Jan- Dec, 2019	EPI, Manager	Gavi/WHO	83000.00	X	X							0.00	83000.00	N	Support EPI performance review at regional levels with districts	Completed		
		10	Establish peer review mechanisms for regions and district to review the data of other districts	From Jan- Dec, 2019	EPI, Manager	Gavi/WHO	123483.00	X	X		X					123483.00	N	Establish peer review mechanisms for regions and district to review the data of other districts	Not started			
		11	Provide supportive supervision to all levels	From Jan- Dec, 2019	EPI, Manager	Gavi/WHO/CDC	111900.00	X	X		X					111900.00	N	Provide supportive supervision to all levels	On track			
		12	Scale up e-tracker	From Jan- Dec, 2020	EPI, Manager	Gavi/WHO/CDC		X	X							20000.00	N	Scale up e-tracker				
increas MR2 and MenA to 85 %coverage by strengthen uptake of vaccines in second year of life	12	Pilot Catch app tool in two districts in Greater Accra	Jan, 2019	EPI, Manager	CDC	10000.00	X				X			0.00	10000.00	Y	Pilot Catch app tool in two districts in Greater Accra	On track				
	13	Scale up Catch app tool in two districts in Greater Accra and Western Regions	From April-Dec, 2019	EPI, Manager	CDC	60000.00	X				X				0.00	60000.00		Scale up Catch app tool in two districts in Greater Accra and Western Regions	On track			

## Annex 13: Recommendations and Action Plan

Recommendation	Management Comments (Agreement/Disagreement)	Definitive Date and Responsible Person/ unit for implementing the recommendation.
<p><b>Recommendation 1 – Critical</b></p> <p>We recommend that the MOH ensure that GHS and EPI implement the ATF, 2016 and the SOPs for Gavi provided funds. This will ensure that:</p> <ul style="list-style-type: none"> <li>• advances are recorded accurately and expensed only when retirement reports are submitted and reviewed;</li> <li>• all funds disbursed have supporting memos describing the activities to be implemented; and</li> <li>• monthly and quarterly reports are submitted by regions and districts as required by the ATF.</li> </ul>	<p>The revised ATF, 2016 was not disseminated and implemented as at the close of 2018 and the old system of accounting for program funds was still in force. The delay in the dissemination was as a result of lack of funds. In May/June 2019, the World Bank MNCHP project provided funds to support nationwide training on the revised manual.</p> <p>Subsequently, the MOH Accounting manual (ATF, 2016) has been operationalised effective 2019. Copy of the training report was shared with the Audit team.</p> <p>All funds disbursed from National level are accompanied by letters and spreadsheets covering activities to be implemented. Sub-National levels are expected to have these primary records as part of their disbursement documentations. Going forward, MOH/GHS will send Administrative letters to sub-national levels enforcing the need to have memos describing the activities to be implemented with detailed spreadsheets as part of the documents required before disbursements of funds.</p> <p>The recommendations are accepted for implementation by the MOH in accordance with the revised ATF, 2016.</p>	<p>GHS Finance Division (Central HQ &amp; PHD-GHS)</p> <p>Effective July 2019</p>
<p><b>Recommendation 2 – Critical</b></p> <p>We recommend that MOH ensure that:</p> <ul style="list-style-type: none"> <li>• EPI and GHS prepare and reconcile programme activities to bank balances to ensure traceability and accountability for all Gavi provided funds;</li> <li>• Where Gavi provided funds are used to fund other projects/programmes, journal vouchers are maintained and followed up periodically to ensure that Gavi provided funds are returned to the designated Gavi account as required by the grant management requirements; and</li> <li>• Bank reconciliation statements and relevant journal vouchers (with corresponding schedule of balances per funding source) are reviewed and signed off by senior management within the EPI and GHS management team to ensure accuracy and completeness.</li> </ul>	<p>There are existing program activity ledgers which reconcile with the bank balances at any point in time, however, at the time of the Audit, these ledger balances though reconciled were not attached as a schedule to the bank reconciliations statements.</p> <p>The Public Health Division under which EPI program is managed, maintains multiple Bank accounts for its operations, both local and foreign. These accounts as indicated are individually comingled bank accounts. The Consolidated Bank Ghana (CBG) account is the main operational account for the division for most program funds disbursements including GAVI. The other accounts though receive in-flows, corresponding expenditures are mostly done in the CBG accounts hence periodic movements of funds from these other accounts into CBG accounts. This practice sometimes results in notional negative program balances when the CBG accounts is reconciled. However, these negative program balances are expected to have at least a corresponding positive balance in other Bank accounts maintained by the Public Health Division. Journal vouchers are not used since the said “borrowing” are notional due to the fact that such disbursements have available funds but in other accounts. We attach here detailed fund balances schedule on each of the accounts to confirm the shortfall in the CBG Cash Book Balance where we have GAVI Funds (Appendix 1).</p>	<p>GHS Finance Division (Central HQ)</p> <p>December 2019</p>

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	<p>Notwithstanding, the various recommendations have been well noted and will be implemented especially with regards to the schedule of program fund balances being part of periodic Bank reconciliation statements.</p> <p><b>Audit Team's Additional Comments</b></p> <p>Management comments on journal vouchers have been noted, however given the significance of Gavi funding operated through this EPI account, 73% of cash grants during the audit period, key controls to ensure transparency and accountability for Gavi funds would be bank reconciliation statements supported by the relevant journal vouchers.</p>	
<p><b>Recommendation 3 - Critical</b></p> <p>The Audit Team recommends that MOH and GHS ensure that:</p> <ul style="list-style-type: none"> <li>All expenditures are adequately supported using documents including signed and dated minutes of meetings, attendance sheets, payment schedules for allowances and per diems, third party receipts and invoices, acknowledgement forms and activity reports; and</li> <li>Gavi's funds should not be used to pay taxes, since these are not eligible.</li> </ul>	<p>Management has taken note of the Fuel acquittals challenges which can be associated with the Sub-National Levels as the issues mentioned by the Auditors is not the case at the National Level. MOH/GHS will ensure that the same practices with regards to fuel acquittals supporting documentation as indicated in your recommendations are implemented at the Sub-National levels.</p> <p>Activity reports are not by convention part of the retirements of a payment voucher however, management at MOH/GHS has resolved to have a Central Program repository for all activity reports at all levels. It is a requirement for participants to register their Attendance for meetings, workshops among others. The Attendance sheet is the basis for the payment of allowances like DSA, T&amp;T and is the main supporting document for the payment of hospitality services rendered. Going forward duplicates of these attendance sheets will be attached to Payment of DSA, T&amp;T and other allowances. Other concerns on DSA acquittals have been noted and management would ensure compliance.</p> <p>Management regrets its inability to provide some sampled Payment Vouches (PV's) for review by the auditors. As explained to the auditors whiles on the field, the PV's we believe are mixed up with other PV's and documents as a results of series of audit over the years. Nevertheless, some of these PV's were retrieved and forwarded to the auditors for their review after leaving the field. Subsequently some have been retrieved and management would like to provide related PV's for those yet to be found as prove of the activities taken place.</p>	<p>MoH / GHS management at national and sub-national levels</p> <p>MoH, Chief Director and GHS, Director General (Taxes exemption using the PFA)</p> <p>Effective January 2020</p>
<p><b>Recommendation 4 – Essential</b></p> <p>For the programme is made whole with respect to these historic matters, the MoH should ensure that GHS:</p>	<p><b>VAT charged on Gavi funded procurements</b></p> <p>The Ministry will continue to engage Ministry of Finance for exemptions on VAT. Going forward MoH/GHS intends to use the Performance Framework Agreement signed between Gavi and MoH on behalf of the Republic of Ghana as a basis for indirect tax exemption for all GAVI</p>	<ul style="list-style-type: none"> <li>MoH Resource Mobilization Unit -Multilateral - As and when needed for international procurement</li> </ul>



Recommendation	Management Comments (Agreement/Disagreement)	Definitive Date and Responsible Person/ unit for implementing the recommendation.
<ul style="list-style-type: none"> <li>submits periodic requests for VAT exemptions based on consignments due. This will ensure that Gavi funded procurements receive exemption locally and internationally.</li> <li>Implements the cost allocation policy developed.</li> <li>Replace the two vehicles and also ensure that proceeds from the disposal of vehicles from Ashanti and Upper West and deposited back to the grant.</li> <li>Refund the funds related to purchase of air conditioners to the grant as agreed in the previous audit.</li> </ul>	<p>procurements at the local level. GHS has recommended would submit listings of VAT paid on major procurements to the Minister of Finance through MoH for possible refund.</p> <p><b>Indirect Cost allocation</b></p> <p>MOH will revisit the draft indirect cost allocation policy by reviewing with relevant stakeholders for finalization and implementation by end 2019.</p> <p><b>Assets Management</b></p> <p>The two accident vehicles recommended for replacement are still on the agenda for GHS. With regards to the two Motor vehicles auctioned and proceeds not deposited in Non-tax revenue account, management provided evidence of deposit by Upper-West Region into Government of Ghana Non-tax Revenue accounts with Bank of Ghana. For that of Ashanti Region, payment was made into the Regional Director of Health Services account. Evidences of these were made available to the auditors.</p> <p>Ghana Government would refund the cost of Air Conditioners amounting to USD858 (GHC 3,962) by crediting the grant ledger.</p> <p><b>Audit Team’s Additional Comments</b></p> <p>Management has not provided evidence of the repayments for the assets at regional level and/or final repayment into the Gavi account at central level.</p>	<ul style="list-style-type: none"> <li>MoH-PPME and GHS-PPME - January 2020</li> <li>GHS (Director General) - By 31st March 2020</li> <li>EPI Programme Manager - By 31st December 2019</li> </ul>
<p><b>Recommendation 5 – Essential</b></p> <p>We recommend that MOH ensure that:</p> <ul style="list-style-type: none"> <li>All procurements are fully compliant with the 2016 National procurement Act and the MOH procurement manual; and</li> <li>The procurement files and associated processes are checked for completeness by ensuring that the relevant documents including but not limited to: approved tender evaluation panel makeup, tender opening minutes, completed, dated and signed tender evaluation reports and approved purchase requisitions (including budgets and bid submission registers) are prepared and put on the file. Procurement files could include a checklist, which is reviewed and signed off by the management team.</li> </ul>	<p>The observations and recommendations are well noted. The necessary steps have been taken to ensure full compliance of the Public Procurement Act and other existing regulations on documentations and archiving.</p> <p>In addition, GHS will introduce a quality assurance procedure at each stage of the procurement process with the help of a predetermined checklist. This will ensure that each stage of the process is properly signed off with the required evidence before activating the next stage.</p>	<p>MoH , Director Procurement and GHS ,Director SSDM</p> <p>December 2019</p>

Recommendation	Management Comments (Agreement/Disagreement)	Definitive Date and Responsible Person/ unit for implementing the recommendation.
<p><b>Recommendation 6 – Critical</b></p> <p>We recommend that the MoH, GHS and EPI ensure that all staff responsible for managing and handling vaccines should comply with the established SOPs, which stipulate the necessary management guidelines and procedures for vaccines. Specifically, the EPI should ensure that:</p> <ul style="list-style-type: none"> <li>• All vaccine stores are equipped with Vaccine Ledgers</li> <li>• Monthly stock counts are carried out at each of the regional, district and health facility vaccine stores</li> <li>• Quarterly stock counts are carried out at the central vaccine stores</li> <li>• Distribution and receipt records are reconciled at all subnational levels and any variances investigated and explained in writing</li> </ul>	<p>Gaps in Accountability for Vaccines</p> <p><b>No regular physical stock counts at national level</b></p> <p>It is a practice of the Ministry to issue guidelines to all national and subnational facilities for annual stock taking. Copies of these circulars (2017&amp;2018) are attached as Appendix 3. In addition, as indicated in the EPI field guideline and the ATF, facilities are required to conduct monthly and quarterly stock counts with evidence of reports. It is rather unfortunate that only two reports of stock taking were sighted at the time of the audit. Management would ensure that period stock counts are done at the vaccine stores and reports issued for the attention of the Minister and other stakeholders. Henceforth, MoH shall ensure that reports on annual stock counts for vaccines which is usually observed by the Auditor-General will be shared with Gavi and other stakeholders.</p> <p>Management has taken notice of the variations in stock records leading to unaccounted stores and investigations have been sanctioned. Reports on this is expected by end of November 2019 and would be shared with Gavi.</p> <p><b>No Physical stock count at subnational level</b></p> <p>As indicated above, management would ensure that subnational level stock counts are carried out as stipulated in the ATF and other Government regulations. Reports of such stock counts shall be sent to the next higher level for review and needed actions to be taken where required.</p> <p>In order to facilitate periodic stock counts, EPI supply chain shall be integrated with the national public health supply chain system.</p> <p><b>Unexplained variances for stock counts performed by the Audit Team</b></p> <p>Management will carry out investigation on the variations identified and implement the required recommendation including refresher training on SOP for all staff responsible for managing and handling vaccines.</p> <p><b>Variances in records between SMT and Vaccine Ledgers</b></p> <p>MoH /GHS realised some inconsistencies in the use of SMT prior to the audit and these were communicated to WHO and UNICEF Country offices. It is for this reason that, the vaccine manual ledger book is being kept as back-up, hence the reliance on the vaccine manual ledger book instead of the SMT. However, the SMT is still a useful tool for vaccine management.</p> <p><b>Unexplained variances on distribution of vaccines</b></p>	<p>6.A Director PHD- GHS and EPI Programme Manager - January 2020</p> <p>6.B Regional Accountants, DHD, Head of Finance, Health Facilities Head of Finance - January 2020</p> <p>6.C. Head of Finance, PHD-GHS - January 2020</p> <p>6.D. EPI Programme Manager and Internal Audit - March 2020</p>

Recommendation	Management Comments (Agreement/Disagreement)	Definitive Date and Responsible Person/ unit for implementing the recommendation.
	<p>Management will follow up and address the variances on the distribution of vaccine identified.</p> <p>Periodic reconciliations will be done on distribution and receipts at all levels by intensifying supportive supervisory visits.</p>	
<p><b>Recommendation 7 – Essential</b></p> <p>MoH should inform Gavi of any incidents which lead to loss of any Gavi funded commodities and assets. As the PFA stipulates that vaccines should be insured, the loss at the Tamale district store should be made whole at the Government’s cost.</p>	<p><b>Unreported fire at Tamale district</b> The report is available and attached as Appendix 4.</p> <p>The issue of insurance of vaccines has been considered by Government and would be included in subsequent GoG budget.</p> <p><b>Audit Team’s Additional Comments</b> The appendices noted in the management comments (appendix 3 &amp;4) have not been provided for the Audit Team review. With regards to the fire at Tamale district, this had not been reported to Gavi at the time of the audit.</p>	<p>MoH, Chief Director</p> <p>MoH to engage Gavi for further discussions (by close of December 2019)</p>
<p><b>Recommendation 8 - Essential</b></p> <p>The EPI should also:</p> <ul style="list-style-type: none"> <li>• Conduct refresher training on the SOPs for its EPI officers;</li> <li>• Provide job aids as reference documentation, including booklets and procedural wall posters – for ease of reference; and</li> <li>• Ensure that supportive supervision activities are planned and documented at the national and subnational levels, and that proper follow up actions are conducted.</li> </ul>	<p><b>Inadequate monitoring and supervision at national and subnational levels</b> Various monitoring reports were made available to the Audit team. It is unfortunate that the reports available do not highlight the vaccine management even though it was covered during supervisory visits. To address the short fall in monitoring, periodic supportive supervision activities would be planned, coordinated and documented at all levels with follow up actions. Monitoring checklists would be reviewed with emphasis on stock management.</p> <p>In addition to the above, management has noted all other recommendations under the gaps in accountability of vaccines and would ensure implementation</p>	<p>EPI Programme Manager - By end of June 2020</p>
<p><b>Recommendation 9 - Critical</b></p> <p>The EPI should ensure that all staff responsible for managing and handling vaccines should comply with the established SOPs, that outline the necessary vaccine management guidelines and procedures.</p> <p>The EPI should also ensure that the storekeepers:</p>	<p>Inconsistent recording and tracking of Expiry and VVM status of vaccines The issue is noted. It is important to state that the previous vaccine ledger books in use between the specified period (2015-2017) did not have columns for expiry dates and batch numbers. Thus, the revision in 2017 to ensure compliance. The current vaccine ledgers in place since 2018 has been designed to cater for expiry dates and batch numbers. Management will ensure that store keepers record information in all relevant columns of the ledgers.</p>	<p>EPI Programme Manager and EPI Internal Audit – January 2020</p>

Recommendation	Management Comments (Agreement/Disagreement)	Definitive Date and Responsible Person/ unit for implementing the recommendation.
<ul style="list-style-type: none"> <li>Record batch numbers, expiry dates and VVM status in the vaccine ledgers; and</li> <li>Review the consumption patterns at the corresponding subsidiary level before re-supplying their direct reports with further vaccines.</li> </ul>	<p>On distribution system at the CVS not linked to consumption patterns, the recommendation has been noted and already being implemented.</p>	
<p><b>Recommendation 10 - Essential</b></p> <p>We recommend that the MoH and EPI programme:</p> <ul style="list-style-type: none"> <li>Routinely triangulates available data, including an assessment of administrative coverage data and vaccine availability / utilisation as a check for accuracy of data reported. Such analyses should be completed at national and subnational levels. Data anomalies noted should be included in the review of accuracy of vaccine stock and utilisation data and coverage data;</li> <li>Ensure that health facilities have adequate stock of registers, tally sheets and other primary data collection tools</li> <li>Consistently complete data verification and validation exercises at the health facility and district levels as required by the guidelines</li> <li>Conduct the required surveys and use the results to review the administrative coverage.</li> </ul>	<p><b>Anomalies in reported administrative Coverage</b> - In distributing vaccines, the country employs both the 'pull' and the 'push' systems. The national level pushes vaccines to the regional level every quarter. From the regional level, districts pull vaccines on monthly basis and then facilities pull from Districts on monthly basis. In pushing vaccines to the Region, the national obtains vaccine balances from the Regional Cold Rooms without recourse to stocks at the sub-districts and service delivery points. There could be some stocks at the periphery that were not accounted for. However, the Programme also recognises data inconsistencies especially at the peripheral levels as observed in the previous data quality assessment for which a data improvement plan (DQIP) has been developed to address the gaps.</p> <p>The various recommendation made has been reviewed and management would ensure implementation.</p> <p><b>Inconsistencies between physical doses used and vaccinations reported at the Health</b> Observation noted and recommendation will be implemented.</p> <p><b>Weaknesses in immunisation data collation, verification and validation at subnational levels</b></p> <ul style="list-style-type: none"> <li>CWC registers were not completed with all relevant information at 13 health facilities: This has been observed by the programme and is being addressed through coaching and on the job training.</li> <li>Four health facilities had no registers and were using notebooks due to shortages in health registers. Shortages were noted in 18 facilities: the programme is aware of these shortages and is being addressed by the Ghana Health Service. The GHS is being supported by partners e.g. CDC and PATH to print and distribute copies of the registers.</li> <li>30 health facilities, nine districts and one regional health directorate had no evidence of verification and validation of immunisation data in accordance with the defined guidelines: Data verification and validation is done at all levels and this is being insisted upon by the Ghana Health Service. It is unfortunate that these facilities are not complying, henceforth, the GHS will ensure compliance.</li> </ul>	<p>10.A Programme Manager, EPI - January 2020</p> <p>10.B.EPI, Programme Manager - March 2020</p> <p>10.C. EPI, PM and District Directors - March 2020</p> <p>10. D. EPI, PM - June 2020</p>

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<p><b>Recommendation 11 - Essential</b></p> <p>The MOH is recommended to:</p> <ul style="list-style-type: none"> <li>Review the results of the 2020 national population census and adjust the target population as necessary.</li> <li>Review methodology on calculation of the target population of live births and surviving infants, compare it with existing reliable external projections to ensure accuracy and completeness.</li> </ul>	<p>Our data source is from the Ghana Statistical Service. The Ghana statistical Service is the sole mandatory source of population data, hence MoH does not have the mandate to review such data.</p> <p>The MoH will adjust the target population in line with the 2020 Census figures.</p>	<p>MoH / GHS management at national and sub-national levels</p> <p>MoH, Chief Director and GHS, Director General (Taxes exemption using the PFA)</p> <p>December 2020</p>
<p><b>Recommendation 12 - Essential</b></p> <p>The MOH is recommended to:</p> <ol style="list-style-type: none"> <li>to source funds from the Alliance Partners to accelerate the implementation of the activities in the DQIP.</li> <li>Formalise the process of providing performance feedback and follow-up on recommended actions at all levels using standardised templates to ensure consistency.</li> </ol>	<p><b><i>Slow Implementation of activities in the Data Quality Improvement Plan</i></b></p> <p>The programme is aware of the funding gap and would require support from Gavi to carry out its implementation. The budget for outstanding activities will be reviewed and funding allocated to critical areas. The review of the budget will be used to support requests of funding from Gavi and other development Partners to accelerate the implementation of the activities in the DQIP.</p> <p><b><i>Insufficient evidence of the use of immunisation data for programme decision making and performance improvement</i></b></p> <p>Review sessions are conducted at all levels but the challenge has been the use of review reports for planning and decision making at lower levels. Henceforth, the process will be formalised to provide feedback and follow up on recommendations for decision making.</p> <p>The MoH will continue the process of providing performance feedback and ensure follow-up on recommended actions at all levels using a standardised reporting format.</p>	<p>12.A. MoH, RMU-Multilateral and GHS-PPME, EPI Manager and Team</p> <p>First quarter 2020</p> <p>12.B. MoH, RMU-Multilateral and GHS-PPME, EPI Manager and Team</p> <p>March 2020</p>