

Memorandum on the Republic of Zambia Programme Audit report (2) (in complement to an earlier report)

The attached Audit and Investigations report - in complement to the previous programme audit report, published in April 2024 – sets out additional conclusions on the programme audit of Gavi’s support to the Republic of Zambia Ministry of Health (MoH), executed by the Expanded Immunisation Programme (EPI) along with other implementing partners.

It summarises the additional work conducted in supplement to the prior programme audit that was initiated in 2023 and finalised in April 2024. Under the present scope, the audit team focused on completing its review of the MoH’s budgeting and financial management area, including the documentation evidencing the use of Gavi cash support disbursed to or managed by the MoH during the five-year period January 2018 to December 2022. The team also reviewed the implementation of vaccine supply chain system and revisited the current status of the Management’s agreed actions, including the extent to which they were implemented.

The report’s executive summary (pages 3 to 6) summarises the key conclusions, the details of which are set out in the body of the report:

1. Consistent with the prior report, the overall audit rating remains as “**ineffective**”, which means, “Internal controls, governance and risk management practices are not adequately designed and/or are not generally effective. The nature of these issues is such that, the achievement of objectives is seriously compromised.”
2. In total, four issues were identified in the following areas: (i) budgeting and financial management; (ii) vaccine supply chain systems and (iii) implementation status of prior audit recommendations.
3. To address the risks associated with the issues, the audit team raised six recommendations of which five were rated as high priority.
4. Key findings were that:
 - a. The audit team questioned expenditures totalling USD 1,192,871.
 - b. Significant investments were made in the past towards optimising the vaccine supply chain and ensuring the availability of vaccines in optimal conditions, however there is still urgent need for the country to revamp its vaccine supply chain system to ensure visibility, and equitable access to safe and potent vaccines.
 - c. The budgetary and financial management of the country is challenged by ineffective oversight of the Gavi funded accounting role leading to sub-optimal management of advances/disbursements to subnational levels, unsystematic tracking mechanism to trace accountability documents from provinces and districts resulting in accountability documents not timely submitted to MoH central finance, inadequate oversight on financial reporting including validation of expenditure documents from provinces and districts; non-submission of periodic reports, and unclear guideline on financial management and document retention requirements at subnational levels (i.e., provinces and districts).
 - d. The audit team noted some progress in implementing agreed management actions in prior audit recommendation. There is still a need to enhance the oversight over the implementation and ensure adequate follow up is made through strong monitoring and validation mechanism.

The findings of the programme audit were discussed with the Ministry of Health and implementing partners. They accepted the audit findings, acknowledged the weaknesses identified, and committed to implement a detailed management action plan.

In a letter of 29 October 2024 to the Minister, the Gavi Secretariat formally requested that the Republic of Zambia reimburse Gavi an amount totalling USD 802,085, being the total of expenditures determined to have been misused.

The Gavi Secretariat continues to work with the Ministry of Health to ensure that their commitments are met, and to establish a schedule for this amount to be repaid.

Geneva, November 2024

PROGRAMME AUDIT REPORT

*In complement to the April 2024
programme audit report*

Republic of Zambia
October 2024



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1. Executive Summary

1.1 Overall audit opinion

| | |
|--|--|
| | <p>The audit team assessed the Ministry of Health’s management of Gavi support during the period 1 January 2018 to 31 December 2022 as “Ineffective” which means, “Internal controls, governance and risk management practices are not adequately designed and/or are not generally effective. The nature of these issues is such that, the achievement of objectives is seriously compromised.”</p> <p>Through our audit procedures, we have identified three high risk issues relating to vaccine supply chain system implementation process, and budget and financial management. To address the risks associated with the issues, the audit team raised six recommendations, of which five (83%) were rated as high risk. The recommendations need to be addressed by implementing remedial measures according to the agreed management actions.</p> <p>Significant progress was made in addressing 2023 programme audit recommendations and the Ministry of Health committed to implementing the outstanding recommendations within the agreed timeline.</p> |
|--|--|

1.2 Summary of key audit issues

| Ref | Description | Rating* | Page |
|------------|---|---------|-----------|
| 4.1 | Supply chain and data management information systems | ■ | 10 |
| 4.1.1 | Vaccine supply chain system (eLMIS) implementation process needs improvement | ■ | 10 |
| 4.2 | Budgeting and Financial Management | ■ | 13 |
| 4.2.1 | Gaps in financial management controls resulted in questioned expenditure | ■ | 13 |
| 4.2.2 | Weaknesses in budgeting and financial management at national level | ■ | 16 |
| 4.3 | Implementation status of prior recommendations | ■ | 20 |
| 4.3.1 | Some progress was made in addressing the 2023 programme audit recommendations | ■ | 20 |

* The audit ratings attributed to each section of this report, the level of risk assigned to each audit issue, and the level of priority for each recommendation, are defined in **Annex 3** of this report.

1.3 Summary of issues

This report supplements the previous audit carried out in 2023 – since published in April 2024 – in which the audit team was unable to express an opinion on a significant portion of Gavi-funded expenditures incurred by the Ministry of Health (MoH). Herein are the audit team’s additional conclusions, following its review of those Gavi-funded expenditures incurred by the MoH during the period from 1 January 2018 to 31 December 2022.

The results of this subsequent review do not change the overall “**ineffective**” opinion provided in the prior April 2024 audit report. In addition, the audit team identified three high risk issues and one medium risk issues regarding the vaccine supply chain logistics management information systems; financial management processes in managing Gavi support; and the implementation of previous recommendations which are summarised below. Details on these issues are provided in Section 4 of this report.

A limitation of scope was declared on approximately USD 0.7 million of expenditures, for which the audit team did not receive the supporting documentation it requested. These expenditures were part of a USD 0.8 million sample drawn from the USD 2.1 million of Gavi funding that the UN partners sub-contracted to the Government. The Government was unable to obtain the necessary information from UNICEF and WHO to identify which of their nationally executed transactions related to Gavi funding. As a result, out of this USD 0.8 million sample the team was only able to review USD 0.1 million.

Vaccine supply system implementation process

Although significant investments were made in the past to establish a suitable national electronic Logistics Management Information system (eLMIS) to support vaccine supply chain management, now momentum must be maintained for effective implementation.

In July 2022, the Expanded Programme for Immunisation (EPI) discontinued using Logistimo (its eLMIS) and reverted to paper-based records to manage its vaccine supplies and stocks. This adversely impacted upon the efficiency and effectiveness of vaccine management including distribution, data collection, planning, and reporting. The country’s positive experience in temporarily using an LMIS underscored the need to identify a sustainable and effective electronic solution.

In November 2023, the MoH/EPI programme and stakeholders identified a replacement eLMIS system, consistent with Gavi’s target software standard requirements. Thereafter in May 2024, UNICEF issued an RFP to procure assistance for the Ministry of Health and its partners, to project manage the full implementation and transition over to this system, with the EPI team being designated as custodian.

The audit team noted potential improvements in the proposed eLMIS implementation process including the project’s governance, oversight, design and configuration, operationalisation of the system, and data migration and sustainability considerations.

If the implementation process is not well-structured, design, roll out and sustainability of the future eLMIS could be affected, and not all of the potential benefits from the system will be realised.

Budgeting and Financial Management

Between January 2018 and December 2022, Gavi disbursed USD 25.4 million in cash to Zambia through partners and directly to MoH in relation to the following grants: health systems strengthening (HSS), measles rubella (MR) campaign, human papillomavirus (HPV) vaccine introduction, COVID-19 delivery support (CDS) and inactivated poliovirus vaccine (IPV) campaign.

The audit team identified gaps in the budgetary and finance management processes and attributed these to ineffective oversight by the accounting function. This led to the sub-optimal management of advances to the subnational levels; the non-submission of progress reports (covering the MR and IPV campaigns, and the HPV

vaccine introduction grant; the ineffective review of financial reports submitted to Gavi; and unclear sub-national guidelines on financial management and document retention.

The team concluded that unless the EPI's budgetary and financial management weaknesses are addressed, the Government will be unable to maintain adequate accountability over Gavi's funds, impacting the effectiveness of the immunisation programme, and possibly resulting in funds being misused with potential consequences for Gavi's future funding.

1.4 Financial consequences of audit findings

The audit team reviewed a sample of expenditures totalling USD 3.8 million drawn from the five-year audit period (2018-2022), representing 26% of the total expenditures directly incurred by the MoH, CIDRZ and CHAZ during this period. The team concluded that expenditures totalling USD 1.2 million were unsupported or inadequately supported (see table 1 below), equivalent to 31% of the audit sample.

Most of the transactions questioned were deemed to be unsupported or inadequately supported as shown in the summary table below:

Table 1: Summary of questioned expenditures

| Category of questioned expenditures | Amount questioned (ZMW) | Amount questioned (USD) | % of expenditures tested | Details (report reference) |
|-------------------------------------|-------------------------|-------------------------|--------------------------|----------------------------|
| Ineligible | 332,501 | 20,613 | 31% | 4.2.1 |
| Unsupported | 6,599,137 | 409,122 | | |
| Inadequately supported | 11,437,279 | 709,068 | | |
| Unaccounted | 424,808 | 26,337 | | |
| Irregular | 447,295 | 27,731 | | |
| Total questioned | 19,241,020 | 1,192,871 | | |

In addition to the questioned expenditures mentioned in table 1, there were:

- i. Funds totalling USD 42,956 could not be traced to the bank statement. Per the audit team's reconciliation of the total fund flows, the programme should be holding Gavi cash balances amounting to USD 74,263 on 31 December 2022. However, the bank statement showed a balance of USD 31,307. The difference, USD 42,956, could not be traced as detailed in issue 4.2.2.
- ii. Gavi's IPV VIG funding was not fully reconciled between the MoH and WHO at grant closure, resulting in funds totalling USD 15,381 being unaccounted for as detailed in issue 4.2.2.

1.5 Cash balances

Table 2: Gavi funds disbursed to MoH and Partners, remaining unspent at central level, by grant as at 31 December 2023

| Gavi grant recipient, by type of grant | USD | Grant end date | Source of information |
|---|-------------------|----------------|--------------------------------------|
| MoH – HSS, EAF, ITU | 1,066,338 | Various | PFM's Financial report tracking file |
| UNICEF – Covid-19 Delivery Support (CDS) III, VIGs/Ops (HPV), HSS | 1,596,723 | Various | Same as above |
| WHO – CDS III, VIGs/Ops (HPV) | 636,605 | Various | Same as above |
| CIDRZ – CDS III, VIGs/Ops (HPV) | 5,560,863 | Various | Same as above |
| CHAZ – CDS III | 1,804,300 | 31 Dec 2025 | Same as above |
| Total cash balances | 10,664,829 | | |

2. Objectives and Scope

2.1 Audit objective

In line with the respective partnership framework agreement and with Gavi's transparency and accountability policy, countries that receive Gavi's support are periodically subject to a programme audit. The primary objective is to provide reasonable assurance that the resources were used for intended purposes in accordance with the agreed terms and conditions and were applied to the designated objectives.

The audit team assessed the design and operating effectiveness of the existing financial management processes which support the timely utilisation and accountability of funds, related to Gavi's support for which the respective entities were responsible. The audit team reviewed the relevance and reliability of the internal control systems relative to the accuracy and integrity of the books and records, and the governance framework arrangements for implementing the future eLMIS project. The audit team also reviewed the Government's progress in addressing the 2023 programme audit recommendations.

2.2 Audit scope

The audit scope covered the five-year period from 1 January 2018 to 31 December 2022. The total cash, vaccines and ancillary support provided by Gavi to the Republic of Zambia in this period is presented in table 3 below.

Table 3: Cash, equipment, PEF TCA and vaccines support (2018 – 2022) in USD

| Cash grants | 2018 | 2019 | 2020 | 2021 | 2022 | Grand total |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| HPV | 588,609 | - | - | - | - | 588,609 |
| HSS | 4,444,496 | 4,183,114 | 3,138,242 | 2,427,376 | (169) | 14,193,059 |
| IPV | - | - | 793,850 | - | - | 793,850 |
| MR operational costs | - | (81,410) | 1,355,784 | - | - | 1,274,374 |
| CDS | - | - | - | 1,920,838 | 6,621,177 | 8,542,015 |
| Total cash (a) | 5,033,105 | 4,101,704 | 5,287,876 | 4,348,214 | 6,621,008 | 25,391,907 |
| PEF TCA | | | | | | |
| Total PEF TCA (b) | - | 944,746 | 1,345,955 | 1,391,350 | 619,642 | 4,301,693 |
| Equipment grants | | | | | | |
| Total equipment (c) | - | - | 1,625,426 | 360,787 | (51,473) | 1,934,740 |
| Vaccines support | | | | | | |
| Total vaccines (d) | 13,410,730 | 18,223,558 | 16,672,780 | 56,153,903 | 102,029,492 | 206,490,463 |
| Total (a + b + c + d) | 18,443,835 | 23,270,008 | 24,932,037 | 62,254,254 | 109,218,669 | 238,118,803 |

2.3 Audit approach

Gavi conducted a programme audit in 2023, and published the the results, except for financial management, in April 2024¹.

Thereafter, in May 2024, at the request of MoH and Gavi management, the audit team conducted a supplementary audit of the programmes' financial management component, at the National EPI office in Lusaka, with the EPI management being held responsible for ensuring that all of the necessary documents

¹ [Gavi programme audit report Zambia April 2024.pdf](#)

were available for our review. This report supplements the results from the prior audit, at which time the audit team had been unable to express an opinion on Gavi-funded expenditures incurred by the MoH.

Table 4: Total Gavi cash disbursements by grant and recipient (2018 to 2022)

| Cash grants | Fund Recipient | Total in USD | Cash amounts sub-contracted to the Government by the UN partners | Audit comments: |
|----------------------|----------------|-------------------|--|--------------------------------------|
| HSS | MoH | 5,796,498 | | Included in the scope |
| | CHAZ | 3,298,474 | | Included in the scope |
| | UNICEF | 3,176,989 | 1,172,921 | Transfers to Govt. included in scope |
| | CIDRZ | 1,326,751 | | Included in the scope |
| | PATH | 594,347 | | Scoped out by the audit team |
| Sub-total HSS | | 14,193,059 | 1,172,921 | |
| MR campaign | MoH* | 1,274,374 | | Included in the scope |
| | WHO*** | | 386,964 | Transfers to Govt. included in scope |
| Sub-total MR | | 1,274,374 | 386,964 | |
| IPV campaign | MoH** | 793,850 | | Included in the scope |
| | WHO*** | | 321,553 | Scoped out by the audit team |
| Sub-total IPV | | 793,850 | 321,553 | |
| HPV | MoH | 588,609 | | Included in the scope |
| Sub-total HPV | | 588,609 | | |
| CDS | CIDRZ | 3,934,874 | | Included in the scope |
| | CHAZ | 1,905,815 | | Included in the scope |
| | WHO | 1,461,762 | | Out of scope |
| | UNICEF | 1,239,564 | 241,069 | Transfers to Govt. included in scope |
| Sub-total CDS | | 8,542,015 | 241,069 | |
| Grand Total | | 25,391,907 | 2,122,507 | |

*** The amounts subcontracted by WHO to the Government for the MR and IPV campaigns, relates to funds that Gavi previously disbursed to the UN partner prior to January 2018.

Table 5: Percentage of Gavi-funded expenditures reviewed by the audit team.

| Grant | Recipient | Expenditures reported (in USD) | Expenditures sampled for review (in USD) | % reviewed |
|--------------|-----------|--------------------------------|--|------------|
| HSS | MoH | 5,796,132 | 1,741,802 | 30% |
| | CHAZ | 3,173,378 | 354,295 | 11% |
| | CIDRZ | 521,181 | 156,354 | 30% |
| MR | MoH* | 1,702,004 | 510,636 | 30% |
| IPV | MoH** | 986,758 | 296,027 | 30% |
| HPV | MoH | 505,337 | 151,601 | 30% |
| | CIDRZ | 1,745,253 | 549,870 | 32% |
| | CHAZ | 311,160 | 34,726 | 11% |
| Total | | 14,741,203 | 3,795,311 | 26% |

* The difference of USD 427,630 (1,702,004 – 1,274,374), between tables 4 and 5, is due to the reprogramming of HSS grant to MR campaign.

** The difference of USD 192,908 (986,758 - 793,850), between tables 4 and 5, is due to the reimbursement of the borrowed funds from previous periods by WHO as of 28th February 2019.

2.4 Limitation of scope – funds disbursed through Gavi alliance partners

Table 6: Details of funds channelled to MoH & Provinces (Amount in USD)

| Partner | Gavi funds received (by grant type) for the period (USD) | Funds subcontracted to MoH and Provinces (USD) | Gavi funds sampled for audit review (USD) | Expenditure documents received for audit review (USD) |
|--------------|--|--|---|---|
| UNICEF (HSS) | 3,176,989 | 1,172,921 | 345,826 | 111,366 |
| UNICEF (CDS) | 1,239,564 | 241,069 | 188,344 | - |
| WHO (MR) | 607,918 | 386,964 | 229,314 | 11,026 |
| WHO (IPV) | 526,500 | 321,553 | - | - |
| Total | 4,949,002 | 2,122,507 | 763,484 | 122,392 |

Funds directly executed by WHO and UNICEF were not subject to our programme audit and were considered out of scope, in accordance with the United Nations single audit principle².

In accordance with the Partnership Framework Agreement (PFA) agreement section 22.2 of Annex 2, all funds received by MoH are subject to the programme audit. This includes Gavi funds received by partners which were subsequently sub-contracted to government.

The audit team sampled USD 763k (36%) of the USD 2.1 million channelled through partners and sub-contracted to the Government, as detailed in table 6. Of this sample selected, the audit team received supporting documentation totalling USD 122k. For the other transactions, neither the MoH nor the respective provinces could obtain the necessary information from UNICEF and WHO to identify which of their nationally executed transactions related to Gavi subcontracted funds.

2.5 Progress since the 2023 programme audit

The MoH/EPI made good progress in implementing the actions agreed by their management in response to the 2023 Gavi programme audit. Of the 61 agreed actions, 31 were due to be completed by 30 April 2024.

Of these 31 actions, by May 2024 18 had been postponed to a future date, as most of the EPI staff remained dedicated to handling the cholera outbreak, although some relevant steps had begun, none of these actions were complete. The remaining 13 actions were implemented, as evidenced by the supporting documentation, and were considered closed at the time of this audit. Refer to **Annex 5** for the status of the management actions.

2.6 Exchange rates

Most in-country expenditures were incurred using the Zambian Kwacha (ZMW). For information purposes in this report, the overall equivalent amounts are also reflected in United States Dollars (USD). The average exchange rate provided by the Bank of Zambia at the time of conversion from USD account to ZMW was used to convert amounts. As a result, the average exchange rate for the five-year audit scope period 2018 to 2022 was ZMW 16.13 to USD 1.

² The single audit principle is part of a common internal control and audit framework in United Nations system organisations. It directs a system of checks and balances, where the control and audit functions with regard to funds directly expended by the UN agencies are based on common methods and framework enabling auditors of one institution to rely on the work of auditors from another institution instead of re-performing the audit themselves.

3. Background

3.1 Introduction

Zambia is a land-locked country in the Sub-Saharan region. The country shares boundaries with eight countries namely, Malawi, Mozambique, Zimbabwe, Botswana, Namibia, Angola, Democratic Republic of Congo, and Tanzania and covers a land area of 752,612 square kilometres. The country is divided into 10 provinces and a total of 116 districts. Two provinces (Lusaka and Copperbelt) are predominantly urban and eight are predominantly rural. As per the 2022 national census, the population of Zambia is 19,610,769 with an annual population growth rate of 3.4%, while the estimated total fertility rate was 5.9 births per woman in 2010, a decline from 7.2 births per woman in 1980. ³The administrative and economic capital city is Lusaka, with a population of 3,079,964, with densely populated areas in Lusaka and Copperbelt provinces and along the main transport routes. 12 of 116 Districts accounts for 35% of the total population.⁴

3.2 Health Sector in Zambia⁵

The existing national health system comprises of promotive, preventive, curative, palliative and rehabilitative services. The health service delivery structures are established at different levels. These health services are organised along a pyramid structure, with Primary Health Care (PHC) services provided at the community level at the base (health Posts, health Centres and mini hospitals), followed by the first and second level hospitals at district and provincial levels respectively, third level (tertiary) and fourth level (specialised) hospital services at national level. These levels of care are linked by a referral system intended to provide citizens with access to the health services they need.

Currently health services in Zambia are provided by a mixture of public, private, faith-based, and civil society-owned not-for-profit health facilities. Alternative health services are also provided by traditional health practitioners and herbal health services providers at community levels. The public health system is also supported by disease specific programmes, service statutory institutions, regulatory statutory institutions, and training institutions, each with specific roles and responsibilities.

Health services are provided under the Ministry of Health (MoH) and coordinated by: MoH headquarters at national level, Provincial Health Offices (PHOs), District Health Offices (DHOs) and various statutory institutions. As of December 2021, the country had 7 fourth-level hospitals, 7 third-level hospitals, 36 second-level hospitals, 100 first-level hospitals, 62 mini-hospitals, 1,720 health centres and 1,388 health posts. Of the total 3,320 facilities: 85% are Government owned, 12% are privately owned, and 3% are faith-based health facilities.

The health sector developed its 2022-2026 National Health Strategic Plan (NHSP). The NHSP is guided by the Vision 2030, which is executed through the 2022-2026 National Development Strategic Plan (NDSP). Service delivery and health systems strengthening are the vehicles used to enhance health promotion, prevention, curation, and rehabilitation.

3.3 Gavi's relationship with Zambia and entities involved in implementation of Gavi grants

Gavi signed a partnership framework agreement with the Republic of Zambia on 22 October 2014 which provides a framework for the management of Gavi support to the country. Zambia has received a total of over USD 238 million from Gavi during the period 1 January 2018 to 31 December 2022. See table 3 for details.

³ ZAMSTATS, 2022

⁴ Zambia National Immunisation Strategy (2022-2026)

⁵ 2022-2026 National Health Sector Strategic Plan

In June 2020, Gavi launched the COVID-19 Vaccines Advance Market Commitment (COVAX AMC) as the main building block of the COVAX Facility. The Gavi COVAX AMC is the innovative financing instrument that supports the participation of 92 low- and middle-income economies in the COVAX facility – enabling access to donor-funded doses of safe and effective COVID-19 vaccines.⁶ On 7 December 2020, Zambia joined COVAX, by signing Gavi’s Standard Terms and Conditions for COVAX Advance Market Commitment (AMC) group participants.

To date, Gavi funds have been channelled through the MoH, Alliance Partners (WHO and UNICEF), and other implementing partners like CHAZ, CIDRZ, PATH and technical assistance partners. There are signed agreements in place with each of these entities, to guide programme implementation.

Moreover, each of the partners is responsible for developing the budget for their projects in coordination with Gavi, the MoH, EPI and other stakeholders. Most of Gavi’s funds were managed through direct execution by UNICEF and WHO. Additionally, UNICEF and WHO also sub-contracted a portion of Gavi’s funding back to the EPI, using a designated bank account, in order for the MoH’s representative to implement specific activities.

⁶ [About Gavi COVAX AMC](#)

4. Audit Issues

4.1 Supply chain and data management information systems

4.1.1 Vaccine supply chain system (eLMIS) implementation process needs improvement

Context and criteria

Zambia's architecture of systems to manage its health commodities' supply chain consists of a mix of established and evolving platforms. These include:

- In 2005, the Digital Health Information System 2 (DHIS2), was implemented at the central level, rolled out to districts in 2006, and offers aggregate reporting and analytics from all 116 districts for all health commodities as part of the wider national Health Management Information System (HMIS).
- In 2014, the implementation of Open LMIS, which provides basic monthly reporting on HIV, TB, family planning, and malaria programmes at all levels of the health system.
- Up until July 2022, the EPI used Logistimo, a proprietary web-based eLMIS, for its vaccine supply chain management needs. However, due to licensing and other operational constraints, the use of Logistimo was discontinued in July 2022 as previously reported⁷. Thereafter, paper-based records were used to manage the logistics of vaccine and stocks.

The switch from eLMIS to a manual process adversely impacted upon the efficiency and effectiveness of vaccine management including vaccine distribution, data collection, planning, and reporting. The country's positive experience in temporarily using an LMIS also underscores the need to identify sustainable and effective electronic solution in future. In November 2023, the MoH/EPI programme and stakeholders undertook an evaluation of potential replacement systems, considering Gavi's target software standard requirements⁸. As a result, Open LMIS was selected as a replacement system to Logistimo. Open eLMIS is an open-source, web-based platform designed to support vaccine and supplies management. The system's functionality includes stock management, ordering, inventory control, temperature monitoring, reporting, as well supporting APIs and integration with other systems.

Thereafter in May 2024, UNICEF issued an RFP to procure technical assistance for the Ministry of Health and its partners to fully support the introduction of Open LMIS - including its development, an implementation roadmap, configuration, testing, deployment, and capacity building. It is projected that this assistance resource will start in September 2024, with the objective of fully implementing and transitioning this system over to the EPI as ultimate custodian.

In November 2023, Gavi earmarked a budget of USD 1,354,438 (via its full portfolio planning process), to support the future implementation and roll-out of the LMIS, including procurement of the necessary infrastructure, and ongoing operational costs of support throughout the implementation.

⁷ [Programme-audit-report-Zambia-April-2024.pdf](#)

⁸ [Gavi targeted software standards](#) - Gavi developed these standards for vaccine supply chain information systems, to provide a framework for design and implementation of digital solution, ensure end-to-end visibility and support the demand data quality for decision making.

Condition

The audit team reviewed and validated the OpenLMIS system selected by the MoH/EPI against the target software standards and noted that it fulfils Gavi’s requirements, as summarised in the table below.

Table 7: mapping of the OpenLMIS functionality with Gavi TSS requirements

| Gavi’s target software standard requirements | Description | Functionality available in OpenLMIS |
|--|---|--|
| Forecasting and supply planning | Configure and use calculations for ideal stock amounts (ISA) for supply planning. | Yes |
| Requisition and issuances | Stock requests and issuance workflows | Yes |
| Orders and receipts, Supplier management | Order fulfilment and supplier management | Yes |
| Distribution management | Vaccine distribution and delivery management | Yes, through 3 rd party app |
| Inventory management | Inventory data and stock movements to provide an overview of full stock availability. | Yes |
| Cold chain equipment (CCE) module | Track cold chain equipment inventory | Yes |
| Temperature monitoring | Integration with RTM devices (fridge tags) | Yes, through 3 rd party app |
| Reports and dashboards | Stock indicator dashboards and reports. Available through google studio | Yes |
| Early warning alerts | Stock alarms | Yes |

Nevertheless, the audit team noted the following areas for consideration during the eLMIS implementation process:

- **Strategy and governance:** There is a need to have a comprehensive project governance framework to ensure the Ministry of Health's (MoH) ownership and active involvement in the eLMIS implementation including tracking and monitoring the consulting firm's progress and performance.
- **Design:** There is no clear implementation plan detailing milestones, deliverables, roles, and dependencies. Additionally, user acceptance testing and pilot plans have not been developed to support a smooth system rollout. The use of the latest version of the OpenLMIS software and the process for upgrading the system needs clarification ahead of implementation as use of outdated software versions may prevent access to system upgrades, latest functionality and security features.
- **Operationalisation of eLMIS:** The national staffing at both central and provincial levels is inadequate to effectively managed both the system and user support. Currently only 8 staff are employed at central level to support the eLMIS, 4 of whom are part time. At subnational, 1 staff per province is assigned to provide support. Furthermore, the current fragmented (programme-specific) helpdesk support structure may hinder timely issue resolution and user assistance.
- **Data migration plan prior to implementation needs to be put in place:** the migration of data from the current paper-based system to the new eLMIS, needs to be properly planned, including considerations for cut off dates, and the preparation, review and validation of data before migration.
- **Sustainability:** A comprehensive post-implementation support plan, including preventative hardware maintenance and asset disposal procedures, needs to be established. Sustainability planning needs to be anchored within this plan with a focus on the longer-term financial and operational viability of the eLMIS system selected. There is also a need to include a complete master list: master patient index, master product list which was still in development during our review. This is critical as incomplete lists may impact integration and exchange of data between systems.

Recommendation 1

For the successful implementation of its eLMIS project, the MoH/EPI management should consider establishing the following:

- a project governance framework with clear ownership structures within MoH.
- clear roles and responsibilities for stakeholders.
- project milestones and system performance indicators that tie into broader digital health strategy objectives.
- matrices for tracking consultant(s) performance to ensure accountability.
- a post pilot assessment detailing lessons learned and key pilot results. A pilot report should be shared with MoH and Gavi for concurrence prior to nationwide systems rollout.
- a needs-assessment – focusing on the required capacities for the system rollout and post implementation support. including server infrastructure, data backups and disaster recovery, HR, digital literacy, equipment maintenance and disposal.
- a robust data migration plan to ensure data accuracy, completeness, and security during the transition to the new eLMIS system.
- Including a feasibility assessment, as part of consultant’s scope of work, focused on upgrading the eLMIS to the latest version.
- a system integration roadmap evaluating systems readiness to integrate, master data, data requirements and cost of integrations.
- a deployment (rollout) plans to ensure that timelines set for implementation of the project is sufficient.
- include a system review section, as part of HSS support supervision activities to subnational levels.

| | | |
|---|--|--|
| <p>Root cause</p> <ul style="list-style-type: none"> • Lack of a comprehensive project governance framework and oversight mechanism. • Unclear and/or inadequate implementation plan detailing milestones, deliverables, roles, and dependencies. • Non-existence of post-implementation support plan, including preventative hardware maintenance and asset disposal procedures, needs to be established including long-term financial and operational viability. | <p>Management comments</p> <p>See detailed management responses - Annex 6</p> | |
| <p>Risk / Impact / Implications</p> <ul style="list-style-type: none"> • The successful implementation and roll out of the eLMIS project could be at risk. • The continuity and sustainability of the system’s operation is at risk in the event of excessive turnover of key staff and capacity gaps enduring. • Data quality challenges will continue even with the new eLMIS system, if the data validation before migration is not managed properly, and if an exhaustive data master list of products is not developed and integrated into the new system. | <p>Responsibility See Annex 6</p> | <p>Deadline / Timetable See Annex 6</p> |

4.2 Budgeting and financial management

4.2.1 Gaps in financial management controls resulted in questioned expenditures

Context and Criteria

The signed Partnership Framework Agreement (PFA) (under Paragraph 19 of annex 2) required that *“in respect of all Gavi provided funds, the Government shall comply with Gavi requirements on the use and management of cash, including the following: (a) the Government shall use the cash solely to fund Programme Activities; (b) the Government shall ensure that the funds are prudently managed in accordance with the TAP Policy and Financial Management Requirements; (c) in the case of cash in lieu of supplies, funds shall be used to purchase the vaccines in accordance with the self-procurement mechanism set out in the Country's application as reviewed and approved by Gavi and managed in accordance with all guidelines, procedures, standards, reporting requirements and recommendations (if any) on self-procurement mechanisms and in accordance with this Agreement and the relevant Decision Letter(s); and (d) the Government shall not apply any cash received from Gavi to satisfy its cofinancing obligations”.*

Annex 2, paragraph 23 of the PFA requires that *“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 under the Programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi's funds according to the Country's fiscal requirements for a minimum of five (5) years after the completion of a Programme. In the event where Gavi provided funds are pooled with other sources of funding, accounts and records will equally be maintained for the pooled funds.”*

The signed PFA, (under clause 15) requires that *“the Gavi 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.”*

Annex 2, paragraph 20 of the partnership framework agreement (PFA) also defines misuse of funds and supplies. Sub paragraph 20.1 states that: *“in respect of all funds and vaccines and related supplies provided to the Government under the Programme(s), the Government shall comply with obligations and requirements on the use of such funds and supplies, including the following:*

- *the Government shall use the funds and vaccines, and related supplies received from GAVI under a programme for the sole purpose of carrying out the programme activities of such programme;*
- *the Government shall ensure that there is no misuse or waste of, or corrupt, illegal, or fraudulent activities involving the funds and vaccines and related supplies; and*
- *the Government shall ensure that all expenses relating to the use or application of funds are properly evidenced with supporting documentation sufficient to permit Gavi to verify such expenses.*

If the Government fails to comply with any of the above, such event shall be a "Misuse" (and "Misused" shall be construed accordingly)”.

Condition

Questioned expenditures amounting to USD 1.2 million - The audit team reviewed a sample of expenditures at the central-level EPI office, relating to transactions incurred during the audit period (i.e., 1 January 2018 to 31 December 2022). Overall, the MoH reported expenditures totalling USD 9 million of which 30% (USD 2.7 million) was selected for review by the team; CIDRZ reported expenditure totalling USD 2.2 million of which 31% (USD 0.7 million) was selected for review; and CHAZ reported expenditure totalling USD 3.5 million of which 11% (USD 0.4 million) was selected for review. As a result of examining the documentation available, the audit team questioned expenditures totalling USD 1.2 million due to either inadequacy of supporting documents, unaccounted, irregular, ineligible or unsupported expenditures as shown in the table below. Further details are also available on annex 4

Recommendation 2

To ensure that funds are properly and adequately accounted for, MoH/EPI management should:

- provide clarity on document retention through the public financial management guidelines, including location and retention of original supporting documents during internal audits.
- share clear financial management guidelines with the subnational levels (i.e., provinces and districts).

Table 8: Summary of questioned transactions (all amounts shown in USD)

| Gavi grant recipient | Expenditures reported (a) | Expenditures verified (b) | Adequately supported (c) | Inadequately supported (d) | | | Ineligible (e) | Unsupported (f) | Unaccounted (g) | Irregular (h) | Total (=d+e+f+g+h) |
|-------------------------------|---------------------------|---------------------------|--------------------------|----------------------------|-------------------------|---------------------------------|----------------|-----------------|-----------------|---------------|--------------------|
| | | | | Multiple missing documents | Activity report missing | Original documents not received | | | | | |
| MoH – National + Sub-national | 9,000,220 | 2,673,198 | 1,487,809 | 316,198 | 154,768 | 230,620 | 20,613 | 409,122 | 26,337 | 27,731 | 1,185,390 |
| CIDRZ | 2,266,434 | 706,224 | 698,742 | 2,084 | 5,398 | - | - | - | - | - | 7,482 |
| CHAZ | 3,484,538 | 389,021 | 389,021 | - | - | - | - | - | - | - | - |
| Total | 14,751,192 | 3,768,443 | 2,575,572 | 318,282 | 160,166 | 230,620 | 20,613 | 409,122 | 26,337 | 27,731 | 1,192,872 |

Unsupported expenditures (USD 409,122) – These were transactions for which the audit team did not receive any vouchers / or supporting documents from MoH/EPI. Upon further review of the accounting records of advances to provinces, the audit team concluded that these unsupported amounts are recorded as advances to provinces made for specific approved EPI activities.

Inadequately supported expenditures (USD 709,068) – Where the quality of documentation maintained to support transactions related to implementing various programme activities was inadequate. These include transactions with multiple missing documents such as attendance sheets, payment sheets and activity reports (USD 318,282), missing activity reports only (USD 160,166), and transactions which were supported by photocopy documents (USD 230,620), i.e., original documents not availed for audit review mainly because the originals were, at the time of the audit, being reviewed by MoH internal and external auditors. As a consequence, the audit team was unable to provide reasonable assurance that the expenditures were related to Gavi-funded activities.

Ineligible expenditures (USD 20,613) – The ineligible transactions relate to payments that Gavi funds were not allowed to cover such as payment of taxes (USD 1,592) or non-immunisation related activities (USD 19,021 – e.g., adolescent blood test programmes, vehicle maintenance, etc.,). The MoH was unable to present the relevant VAT exemptions for procurements using Gavi funds.

Irregular expenditures (USD 27,731) – The irregular expenditures relate to over expenditure on budgeted activities at province levels without prior approval from EPI.

Funds unaccounted for (USD 26,337) – The audit team reconciled funds sent to the selected provinces and total expenditures reported by activity and noted a total amount of USD 26K that was not accounted for at the time of the audit.

Root cause

- Inadequate monitoring and supervision over the performance of Gavi funded accounting role.
- No evidence that the Gavi funded senior accountant at MoH central office was conducting a supervision mission to the work done by provincial/district accountants. Such reviews would minimise errors in accounting at subnational levels. We noted that support supervision does not prioritise financial management at subnational level.
- When funds were disbursed for Gavi activities to the subnational levels, there were no guidelines shared on the standard of accountabilities required on submission of supporting documents. Public financial management guidelines did not provide clear guidance on document retention. As a result, some original documents were moved from the accountants’ offices during internal audits and were not returned.
- Overspending on budgeted/ planned activities without getting prior approval from EPI and Gavi.
- There were no standard templates for cash accountability.

- ensure regular review/validation of supporting documents to ensure compliance with the financial management guidelines.
- supportive supervision checklists should include financial management aspects.
- ensure that all expenditures are adequately supported with relevant documents such as activity reports, attendance sheets, fuel/vehicle logbooks.
- ensure that required management actions in the internal audit management letters are followed up in a timely manner.
- consider mobile money (e-cash) payment options for payments of DSA and allowances to beneficiaries.

Management comments

See detailed management responses - [Annex 6](#)

| | | |
|--|--|--|
| <ul style="list-style-type: none"> • Use of manual records to effect cash payment for allowances and DSA. | | |
| <p>Risk / Impact / Implications</p> <ul style="list-style-type: none"> • Non-compliance with the Partnership Framework Agreement and grant agreement, which led to ineffective financial procedures and resulted in questioned costs. This may indicate that Gavi funds are not being utilised effectively and efficiently, as well as the potential risk of financial mismanagement, or fraud. • Questioned expenditures totalling approximately USD 1.2 million (i.e., inadequately supported, unsupported, ineligible, unaccounted, and irregular expenditures). • Poor health outcomes of the targeted population, as the funds intended for the vaccination programme may not be utilised optimally, due to inadequate financial procedures and controls. • Incurring VAT expenditures, reduces the amount of programme funds available for the implementation of programme activities. • Loss of trust and confidence by the implementing entities and stakeholders concerned, which can have a negative impact on future funding from Gavi or other donors. | <p>Responsibility See Annex 6</p> | <p>Deadline / Timetable See Annex 6</p> |

4.2.2 Weaknesses in budgeting and financial management at national level

Context and Criteria

Annex 2, paragraph 16 of the Partnership Framework Agreement (PFA) states that: *“The Government's use of Gavi's vaccine and cash support is subject to strict performance monitoring. Gavi seeks to use the Government reports and existing country-level mechanisms to monitor performance. The Government shall monitor and report on the use of vaccines and related supplies and the funds provided by Gavi stating the progress made towards achieving the objectives of the Programme(s) during the preceding year by submitting the Annual Progress Report(s). The Government shall also share their internal management reports on the use of funds on a quarterly or periodic basis with Gavi. The Government shall also submit all documents and reports that are required to be submitted as part of the Annual Progress Reports and country applications. For certain cash support, Gavi shall monitor and review annually the progress made in the Country towards the funded objectives of the Programme(s) by participating in the annual health sector review through existing country-level mechanisms. The Government shall submit all documents relevant to annual health sector reviews as requested by Gavi.”*

The Programme's Grant Management Requirements (GMRs) were agreed upon November 2017, including the following:

- Recruitment of a dedicated senior accountant to oversee accounting and financial reporting for Gavi programmes. The Senior Accountant shall be responsible for overseeing financial management at both central and district levels including, but not limited to, the following:- supporting the development of annual budgets with relevant program staff at central and district levels; tracking project expenditure against the agreed budget at both central and district levels; reviewing monthly reconciliations of project bank accounts from both central and district levels; ensuring all cash advances accounted for and reviewed within stipulated time; communicating expenditure guidelines to the provinces and the districts; preparing and submitting endorsed quarterly financial reporting to Gavi; train accounting staff in participating districts on accounting and financial reporting for Gavi programme activities; conduct supervisory visits to districts at least two times per year; and report to the principal accountant in the MoH finance team.
- The Gavi senior accountant shall prepare and submit to Gavi quarterly financial statements and expenditure reports on Gavi funds managed by MoH. The financial reports will be prepared in accordance with Gavi's financial reporting and audit requirements.
- The Gavi funds 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.

Gavi's *“guidelines on financial management and audit requirements”* (Nov 2017), paragraph 12.1, on periodic financial reports states that: *“Financial reporting should be aligned to the country's fiscal cycle. Countries receiving Gavi HSIS support shall prepare periodic financial reports for each grant, and which will be comparable with the agreed budget. The default requirement is a report every six (6) months. The expenditure statement within the financial report, if not in the exact same format, should agree or reconcile with the expenditure statement in the financial statements for the same period. The balance of income over expenditures cumulatively should be reconciled with the cash and advances balances and the reconciliation(s) shown in the report”.*

Condition

Significant weaknesses in the effectiveness of the Senior Accountant role - There was no evidence that the following tasks were performed as per the ToRs of the Gavi funded accounting role and GMRs:

- Timely development of annual budgets for central and district levels. The audit noted that the Senior Accountant did not participate in the development of budgets submitted to Gavi. The budgets that were developed using in the Gavi template were prepared by the Senior Logistician.
- Timely preparation and submission of certified quarterly and annual financial reports to Gavi. The Senior Accountant did not prepare and submit to Gavi financial reports for the HPV VIG (USD 592,424), IPV Campaign (USD 793,815), and MR Campaign (USD 1,868,991).

Recommendation 3

To ensure the effective execution of the Senior accountant role (which is funded by Gavi), the MoH/EPI management should:

- carry out regular performance evaluations of the accounting role.
- redesign its management processes for Gavi grants to comply with Gavi's guidelines on financial management, including specifically using the financial reporting template.

- Timely communication of expenditure guidelines for grants disbursed to support provincial health offices (PHOs) and district health offices (DHOs). The audit team did not find evidence of communication of expenditure guidelines to subnational levels.
- Ensuring that all cash advances/imprest are accounted for within stipulated timelines. There was no comprehensive system/mechanism to track accountability documents from provinces or districts.
- Undertaking timely review of expenditure returns and financial reports from the supported districts and effectively preserve expenditure support documents in an auditable condition as per stipulated timelines.
- Undertaking timely response to internal audit queries and ensure implementation of audit recommendations. The Gavi-funded Senior Accountant did not maintain a matrix for following up the implementation of recommendations from Internal and External audits. In addition, there was no evidence of following up implementation of recommendations from Gavi’s GMRs and the past audit report.

Post audit event - Upon the completion of the first audit field work in September 2023 and following the debrief meeting with the Permanent Secretary, the MoH terminated the Senior Accountant’s contract. During the follow up visit in May 2024, the audit team noted that the recruitment of the replacement was still in progress.

Sub-optimal management of advances/disbursements to subnational levels – the accounting treatment for funds advanced and disbursed to districts and individuals, was for these transactions to be expensed upon disbursement. Furthermore, the MoH did not maintain a comprehensive system/mechanism to track the districts’ accountability documentation justifying the use of these funds. In addition, a general overriding concern was that there was no evidence that the MoH reviewed and validated the expenditures’ accountabilities that it received from provinces and districts. As a result, a total of USD 409,122 was included in unsupported expenditure in finding 4.2.1

Variance between expected cash balance and balance on bank statements as of 31 December 2022 - Gavi disbursed funds directly to MoH bank account for health systems strengthening grant (HSS), measles rubella (MR) campaign, HPV vaccine introduction grant and IPV campaign grant between 2018 and 2022. The audit team carried out a reconciliation of Gavi’s cash balances held by the MoH, by comparing funds received from Gavi against the expenditures reported in the audited financial statements and the bank statement, and identified an unexplained variance of USD 42,956 as shown in the table below:

Table 10: Untraceable funds in USD

| Grants | Opening Balance (1.01.2018) (a) | Funds received by MOH as per Bank Statements (b) | Expenditures as per OAG reports (c) | Expected balances (a+b) – (c) = (d) | Funds on Bank Statement as of 31 Dec 2022 (e) | Unexplained variance = (d) – (e) |
|--------------|---------------------------------|--|-------------------------------------|-------------------------------------|---|----------------------------------|
| HSS | 535,968 | 5,283,285 | 5,806,005 | 13,248 | 31,307 | 42,956 |
| MR campaign | - | 1,868,991 | 1,702,120 | 166,871 | | |
| HPV VIG | - | 592,424 | 505,337 | 87,087 | | |
| IPV campaign | - | 793,815 | 986,758 | (192,943) | | |
| Total | 535,968 | 8,538,515 | 9,000,220 | 74,263 | 31,307 | 42,956 |

In addition, based on the grants’ reconciliation, the audit team noted that the IPV campaign funds were overspent by USD 192,943. The team was not provided with any documentation evidencing that this overspend was approved.

- consider configuring and fully using the financial management systems available in MoH/EPI, such as Navision and/or the national IFMIS, to manage Gavi funds.

Recommendation 4

To enhance financial reporting and accountability, the MoH/EPI management should:

- prepare and reconcile cash grants to expenditures and bank balances, to ensure the traceability and accountability of all Gavi-provided funds.
- ensure that bank reconciliation statements are reviewed and signed-off by the MoH/EPI’s senior management, to ensure the reconciliations’ accuracy and completeness.
- prepare specific grant reports for the MR and IPV campaigns, and the HPV VIG grant, using the Gavi approved templates, and subsequently submit these reports to Gavi.

Recommendation 5

To enhance oversight over its Gavi grants, the EPI/MoH management should:

- engage the MoH’s Internal audit department to share its annual internal audit workplans with Gavi in the first quarter of every year and thereafter ensure that the relevant Gavi grants are subsequently reviewed by the Internal Audit department, as per their workplan.
- Ensure that the internal audit reports prepared by MoH as well as external audit reports prepared by the Office of the Auditor General, are presented at the ICC meetings for information and tracking of recommendations.

Gaps in financial reporting – The audit team noted that there was no evidence of preparation and submission of periodic reports to Gavi for MR campaign, IPV campaign and HPV VIG grants. In addition, there was no evidence of review of the HSS financial reports by a senior officer of MoH/EPI before these were submitted to Gavi.

Gavi-funded programmes not reviewed by MoH’s internal audit department – There was no evidence that MoH internal audit reviewed the Gavi funded activities, despite the allocation of an annual budget of USD 94,000 to facilitate a review of the programme’s performance.

No visibility on funds channelled through UN partners – The audit team requested and received information on what funds were disbursed to the Government and implementing partners ahead of time, so as to be able to conduct its audit testing as planned between 28 August 2023 and 15 September 2023. The team made a similar request asking for information on Gavi disbursements within the audit scope from UNICEF and WHO. However, the audit team received responses from UNICEF on 26 September 2023 and from WHO on 3 October 2023, after the audit team had completed its reviews and had withdrawn from Zambia. As such, the audit team was unable to exploit the information provided by the UN partners’ identifying Gavi-funded sub-contracted transactions during the time allotted. See limitation of scope section 2.4.

At the time of follow up audit fieldwork between 20 - 30 May 2024, the audit team managed to receive partial supporting documents during our interactions with the national provinces. The information as received accounted for only 16% (i.e., USD 122,392) of the total sampled transactions of USD 763,484 relating to funds sub-contracted by the UN to the government, which the audit team had requested, as shown in table 11.

Table 11: Summary of funds channelled to implementing partners vs visibility to access to supporting documents.

| Partner | Funds received for the grant type for the period (USD) | Funds channelled to implementing partners, MoH and Provinces (USD) | Funds sampled for audit review (USD) | Expenditure documents received for audit review (USD) |
|--------------------|--|--|--|---|
| UNICEF (HSS) | 3,176,989 | 1,172,921 | 345,826 | 111,366 |
| UNICEF (CDS) | 637,595 | 241,069 | 188,344 | - |
| WHO (Measles) | 607,918 | 386,964 | 229,314 | 11,026 |
| WHO (IPV Campaign) | 526,500 | 321,553 | - | - |
| Total | 4,949,002 | 2,122,507 | 763,484 | 122,392 |
| | | | Sample size is 36% of total channelled funds | The team only received 16% of the sample it requested |

Additionally, USD 15,381 remained unreconciled in the closure of the IPV VIG grant expenditure process. This issue was reported in the external audit reports and had not been resolved at the time of our audit. These funds remain unaccounted and are included in the financial consequences of audit findings on page 4 of this report.

| | | |
|---|--|--|
| <p>Root cause</p> <ul style="list-style-type: none"> • Performance evaluations were not done on the roles and responsibilities of the Gavi funded positions. • Inadequate understanding of the Gavi financial management requirements. • No reconciliation of cash grants to expenditure and bank balances. In addition, the bank balances were not reconciled to specific grant balances. • There was no evidence of review of the HSS financial reports by a senior accountant of MoH before they are submitted to Gavi. • Gavi funds are managed through Ms Excel. • The finance team did not attend the EPIC meetings. • Challenges with configuring the Gavi budget lines within Navision and/or IFMIS. • While Gavi guidelines are available on Gavi website, the Internal Audit function at MoH did not have a clear understanding of the guidelines on Gavi funded programs. • Sub-optimal coordination between the MoH internal audit committee and the ICC. • Inadequate capacity (i.e., the MoH Internal Audit department has only 7 staff at national level, and 15 at subnational who are required to cover the entire activities of MoH and other partners in the entire country). • Incomplete reporting on funds channelled back to government from partners. | <p>Management comments</p> <p>See detailed management responses - Annex 6</p> | |
| <p>Risk / Impact / Implications</p> <ul style="list-style-type: none"> • Unliquidated advances amounting to ZMW 37,738,515 (USD 2,339,648) as of 12 September 2023. • There was incomplete accountability for Gavi support funds which contravenes the requirements of the PFA and affects the ability of the EPI programme to demonstrate appropriate use of Gavi provided funds. • Potential misuse of Gavi funds or wastage leading to financial loss. | <p>Responsibility See Annex 6</p> | <p>Deadline / Timetable See Annex 6</p> |

4.3 Implementation status of prior recommendations

4.3.1 Some progress was made in addressing the 2023 programme audit recommendations

Context and criteria

Paragraph 15 of Annex 2 of the PFA states that *“The Government shall comply with the terms and implement the measures set out in the Financial Management Requirements by the timelines set out in therein.”*

GMR 2017, Item j) states that *“...The MoH shall develop an Action Plan to track progress of implementation of internal and external audit recommendations”.*

Annex 2, Paragraph 28 of the PFA states that *“GAVI may suspend, in whole or in part, its funding to one or more Programmes to the Country if: the Government has failed to perform any of its obligations under this Agreement and any Decision Letters.”*

In 2023, Gavi carried out a programme audit of its support to Zambia, proposing recommendations to strengthen controls and mitigate risks. The final audit report was published in April 2024, including an agreed management action plan to be implemented, and for which Gavi’s Country Programme Delivery (CPD) team is responsible to follow-up. As a result in May 2024, the Gavi audit team reviewed the MoH’s current progress in implementing its agreed actions, with a focus on those due to be implemented by April 2024. Gavi is responsible for determining the consequences of non-implementation, which ultimately could result in funding suspension or termination.

Condition

Gavi’s previous programme audit report finalised in early 2024 includes 62 agreed management action points, of which 31 were due to be completed by April 2024.

In May 2024, based on the audit team’s review of the status of these 31 actions, 18 have been postponed to a future date, as most of the EPI staff were dedicated to handling the cholera outbreak. Though some relevant steps had been initiated, none of these actions were complete. The remaining 13 actions were implemented, as evidenced by documentation seen by the team, and were considered closed.. Refer to [Annex 5](#) for details on the status for the recommendations.

Examples of key recommendations not yet implemented include:

- Briefing and orienting ICC and EPIC members on their Terms of Reference and mandate and escalating EPIC issues to the ICC for decision-making where required.
- The development of a tracking system at the EPI operational level, ensuring that all recommendations are captured, by priority ranking (high, medium, low).
- Development of an ICC oversight dashboard, taking into consideration contractual recommendations like GMRs vs. assurance recommendations and that these are allocated to an action owner with timelines for implementation.
- Establishment of a coordination forum to bring the EPI and all of the TCA implementing partners together, for this group to discuss coordination, review of performance, and assess implementation progress against the OneTA plan, as per the approved workplan.
- Review and validation of the completion of each grant activities undertaken by the implementing partners, based on the annual work plan approved by the MoH.
- Determination of its minimum data/information requirements from the past period sufficient to support the continuity of the programme, and thereafter with the help of system developer, the relevant data should be retrieved from Logistimo.

Recommendation 6

To enhance oversight over the implementation and ensure adequate follow up of outstanding audit recommendations, the MoH/EPI management should make sure that regular monitoring and validation mechanism is in place supported by scheduled/periodic status update meetings.

| | | |
|--|--|---|
| <ul style="list-style-type: none"> • Collaboration of MoH with the Zambia Environmental Management Agency to expedite the disposal process for expired vaccines. • Review the denominator in DHIS2 together with the ZAMSTATS projections and ensure that the adjustments in DHIS2 are normalised. • Routinely triangulate available data, including an assessment of the administrative coverage data and vaccine availability/utilisation, to check for accuracy of data reported. Such analyses should be completed at the national and sub-national levels, and any data inconsistencies noted should be validated and explained. • Ensuring that all Data Quality Assessments (DQAs) are carried out according to the WHO-endorsed methodology. This should include developing costed Data Quality Improvement Plan (DQIPs), after each DQA. • Formulation of budget for the outstanding DQIP action items and ensuring that funding is allocated to all critical areas of the plan. • Preparation of grant specific reports for the past MR and IPV campaigns, as well as the HPV VIG grant, using the Gavi-approved templates and submit the reports to Gavi. | | |
| <p>Root cause</p> <p>The following root causes were identified:</p> <ul style="list-style-type: none"> • The EPI staff opted to focus in handling the cholera outbreak. Specifically, between October 2023 and March 2024, ten provinces reported cases of cholera and seven provinces confirming cholera outbreaks. • Though trackers for action items are maintained, these were not reinforced by maintaining a scheduled follow-up mechanism to monitor implementation progress. | <p>Management comments</p> <p>See detailed management responses - Annex 6</p> | |
| <p>Risk / Impact / Implications</p> <ul style="list-style-type: none"> • Control weaknesses envisioned to be addressed through the implementations of audit recommendations remains unaddressed impacting the effectiveness of programme objectives. • Failure to implement or address audit recommendation could result in suspending Gavi’s funding. As a consequence future funding opportunities could be foregone (as per the signed PFA). • Insufficient or inadequate oversight may impact on the programme’s ability to achieve its stated objectives. | <p>Responsibility</p> <p>See Annex 6</p> | <p>Deadline / Timetable</p> <p>See Annex 6</p> |

5. Annexes

Annex 1 – Acronyms

| | |
|-------|--|
| CCE | Cold Chain Equipment |
| CDS | COVID-19 Delivery Support |
| COVAX | COVID-19 Vaccine Global Access |
| DHIS | District Health Information System |
| DQA | Data Quality assessment |
| DQIP | Data Quality improvement plan |
| EPI | Expanded Programme for Immunisation |
| GMR | Grant Management Requirement |
| HPV | Human Papillomavirus |
| HSS | Health Sector Strengthening |
| IPV | Inactivated poliovirus Vaccine |
| LMIS | Logistic Management Information System |
| MoH | Ministry of Health |
| MR | Measles Rubella |
| PFA | Partnership Framework Agreement |
| SIA | Supplementary Immunisation Activities |
| TCA | Targeted Country Assistance |
| TWG | Technical Working Group |
| VIG | Vaccine Introduction Grants |

Annex 2 – Methodology

Gavi's Audit and Investigations (A&I) audits are conducted in accordance to the Institute of Internal Auditors' ("the Institute") mandatory guidance which includes the Core Principles for the Professional Practice of Internal Auditing, the definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the audit activity's performance. The Institute of Internal Auditors' Practice Advisories, Practice Guides, and Position Papers are also be adhered to as applicable to guide operations. In addition, A&I staff will adhere to A&I's standard operating procedures manual.

The principles and details of the A&I's audit approach are described in its Board-approved Terms of Reference and Audit Manual and specific terms of reference for each engagement. These documents help our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I's auditors and the integrity of their work. The A&I's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

In general, the scope of A&I's work extends not only to the Secretariat but also to the programmes and activities carried out by Gavi's grant recipients and partners. More specifically, its scope encompasses the examination and evaluation of the adequacy and effectiveness of Gavi's governance, risk management processes, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve stated goals and objectives.

Annex 3 – Definitions: opinion, audit rating and prioritisation

A. Overall 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:

| | |
|--------------------------------------|---|
| Effective | No issues or few minor issues noted. Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met. |
| Partially Effective | Moderate issues noted. Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives. |
| Needs significant improvement | One or few significant issues noted. Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met. |
| Ineffective | Multiple significant and/or (a) material issue(s) noted. Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised. |

B. Issue Rating

For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low. In ranking the issues between 'High', 'Medium' and 'Low', we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Institute of Internal Auditors standards.

| Rating | Implication |
|---------------|--|
| High | <p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> Controls mitigating high inherent risks or strategic business risks are either inadequate or ineffective. The issues identified may result in a risk materialising that could either have: a major impact on delivery of organisational objectives; major reputation damage; or major financial consequences. The risk has either materialised or the probability of it occurring is very likely and the mitigations put in place do not mitigate the risk. Fraud and unethical behaviour including management override of key controls. <p>Management attention is required as a matter of priority.</p> |
| Medium | <p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> Controls mitigating medium inherent risks are either inadequate or ineffective. The issues identified may result in a risk materialising that could either have: a moderate impact on delivery of organisational objectives; moderate reputation damage; or moderate financial consequences The probability of the risk occurring is possible and the mitigations put in place moderately reduce the risk. <p>Management action is required within a reasonable time period.</p> |
| Low | <p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> Controls mitigating low inherent risks are either inadequate or ineffective. The Issues identified could have a minor negative impact on the risk and control environment. The probability of the risk occurring is unlikely to happen. <p>Corrective action is required as appropriate.</p> |

Annex 4 - Expenditures questioned by the audit team

a) National Level - HSS

| Voucher n° | Value date | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No reports (ZMW) | Unsupported (ZMW) | Ineligible (ZMW) | Total questioned expenditure (ZMW) | Auditor's explanations/reasoning |
|------------|------------|---|--------------|------------------|------------------|-------------------|------------------|------------------------------------|--|
| 0080520 | 10.06.2019 | Allowance and Fuel to Train MoH staff on Gavi Financial Accounting & Reporting | 138,893 | 24,293 | | | | 24,293 | Fuel receipts not attached. |
| 59813 | 01.10.2018 | ToT Data Management and utilisation | 125,444 | 8,384 | | | | 8,384 | No fuel receipt attached. The log sheets attached not completely filled |
| 0117887 | 20.02.2020 | Staff Allowance & Fuel Mock audit in Gavi Supported Districts | 75,589 | 75,589 | | | | 75,589 | No report attached for the mock audit exercise conducted, No fuel receipt or log sheets attached (K 42,735), No receipt for stationery attached (K 32,854). |
| 117890 | 04/03/20 | Staff DSA & Conducting Supportive supervision to Gavi supported Districts | 287,198 | 22,388 | | | | 22,388 | No Conducting Supportive supervision to Gavi supported Districts report attached, no receipts for fuel - K22,388. |
| 117886 | 07/02/20 | Asset Distribution & Utilisation Supervision in Gavi Supported districts | 463,548 | 129,216 | | | | 129,216 | No receipts for fuel - K129,216 were attached. |
| 117898 | 15/04/20 | Staff Allowance & Fuel - Technical support external audit for 2019 | 100,646 | 100,646 | | | | 100,646 | No receipts for fuel were attached. |
| 80524 | 12/06/19 | Meal and fuel allowances for GAVI-HSS mid-level management training | 89,675 | 13,384 | | | | 13,384 | No receipts for fuel (13,384) were attached |
| 117873 | 23/12/19 | DSA and fuel allowance - Orientation performance management | 206,483 | | 206,483 | | | 206,483 | No Orientation performance management report was attached. |
| 80517 | 12/01/20 | Gavi HSS Red Strategy supportive supervision in Muchinga district | 239,291 | 62,796 | | | | 62,796 | No receipts for fuel were attached. |
| 117899 | 22/04/20 | Staff allowances & fuel - Data management on site monitorship in Gavi supported districts | 306,629 | | | 28,729 | | 28,729 | No Data management on site monitorship report was attached, No receipts for fuel (K28,729) were attached. |
| 80509 | 07/05/19 | Payment of imprest - Staff travelling Gavi districts with activities | 70,653 | | | 70,653 | | 70,653 | No supporting documents attached. |
| 80501 | 05/04/19 | DSA & fuel refunds - Conduction supportive supervision to GAVI supported districts | 183,193 | 24,293 | | | | 24,293 | No receipts for fuel (K24,293) were attached. |
| 0117884 | 31.01.2020 | Staff Allowances & Fuel for Program review meeting | 207,155 | 40,355 | | | | 40,355 | No fuel receipt attached. |
| 2848 | 14.06.2018 | Distribution of bicycles | 104,482 | 69,648 | | | | 69,648 | No receipt or fuel log sheets to support the fuel cost of K69,648. |
| 0059835 | 09.01.2019 | Allowances & Fuel Distributing Motor bikes to Gavi Supported Districts | 28,785 | 28,785 | | | | 28,785 | Unsupported: The fuel of K24,788 is unsupported as there is no fuel receipt and fuel log sheets. The distribution list for the motorcycles only highlighted 73 motorcycles distributed to 7 provinces instead of the 108. |
| 0208243 | 29/06/2022 | Staff DSA & Fuel- Conducting Internal Audit of Gavi Supported Districts | 201,415 | | 201,415 | | | 201,415 | No internal audit report attached. |
| 0059849 | 29.03.2019 | Allowances & Fuel for Officer's Technical Support District Implementation Gavi RBF | 379,286 | | 379,286 | | | 379,286 | No report attached. |
| 0163095 | 31.08.2021 | Staff DSA & Fuel Internal Audit in Gavi supported Districts | 223,269 | | 223,269 | | | 223,269 | Internal audit report not attached |

| Voucher n° | Value date | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No reports (ZMW) | Unsupported (ZMW) | Ineligible (ZMW) | Total questioned expenditure (ZMW) | Auditor's explanations/reasoning |
|------------------|------------|--|-------------------|------------------|------------------|-------------------|------------------|------------------------------------|---|
| 0163078 | 31.03.2021 | Audit Visit to supported | 118,466 | | | 118,466 | | 118,466 | Only funds transfer advice slip available |
| | | Pending National level transactions | 1,777,342 | | | 1,777,342 | | 1,777,342 | Files and support documents not provided. Details in Tab labelled Pending National Trans 4 |
| 0208250 | 26/07/22 | DSA & Fuel- Conducting RED/C Supervision Phase 2 | 170,328 | 170,328 | | | | 170,328 | Missing stamped schedule by bank showing funds were transferred to the officers. Fuel log sheets and reports available and reviewed |
| 0163065 | 23.02.2021 | VAT-Fuel fo Gen Set | 23,597 | | | | 23,597 | 23,597 | VAT amount that is yet to be refunded by ZRA. A letter dated 5th April 2024 to ZRA form Ministry of Finance requesting for refund of 283,426.44. (25,597 + 259,829 initially queried during the audit). |
| TOTAL | | | 5,521,368 | 770,105 | 1,010,453 | 1,995,191 | 23,597 | 3,799,346 | |
| TOTAL USD | | | 342,304.28 | 47,743.65 | 62,644.33 | 123,694.42 | 1,462.93 | 235,545.32 | |

b) MR Campaign

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------|---------------------|-----------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|---|
| 0136595 | Lusaka | Mpongwe | Fund transfer to Districts for MR SIA Implementation activities | 166,180.40 | 5,760 | | | | | | 5,760 | K5,760 Distribution of logistics is missing a distribution schedule. |
| 0136595 | Eastern Province | Lumezi | Fund transfer to Districts for MR SIA Implementation activities | 291,836 | 4,160 | | | | | | 4,160 | K4,160 Distribution of logistics is missing a distribution schedule. |
| 0136595 | Copperbelt province | Masaiti | Fund transfer to Districts for MR SIA Implementation activities | 291,043 | | | | 79,861 | | | 79,861 | Unsupported K9,400 - Payment sheets for participants for the activity Lunch allowance for CBV total up to K14,600 from the expected K 24,000 K 3,744 - Distribution of logistics activity missing payment sheets, attendance sheets and distribution schedules K38,350 - Payment sheets for participants for the activity Payment of Allowances for CBV total up to K19,250 from the expected K 57,600 K4,366 - Fuel receipts for the activity "Fuel for the vaccinators" total up to K121,341.2 from the expected K125,715.89 K24,000 - No support document on file for the activity "Transport refund for CVBs" |
| 0136595 | Copperbelt province | Chingola | Fund transfer to Districts for MR SIA Implementation activities | 281,960 | | | 60,811 | | | | 60,811 | Ineligible: K54,000 - Payment for the activity "Transport Refund for CBV". The total amount requisitioned and paid out was K 75,750 which was above the budgeted amount of K 21,750. K 6,810.81 - payment for the activity "Stationery for child health week". The total amount requisitioned and paid out was K9,750 which was above the budgeted amount of K2,939.19 |
| 0136595 | Eastern Province | Chadiza | Fund transfer to Districts for MR SIA Implementation activities | 267,881 | | | | 97,017 | | | 97,017 | Unsupported: Transport refund for HCW - K3,240 Transport refund for CBV - K18,000 DSA for participants - K9,800 Lunch for local HCW participants - K1,000 Lunch for CBV - K18,000 Allowances for CBV - 43,200 Distribution of vaccines - K4,208.83 Supervision at District level - K2,808. |
| 0136595 | Eastern Province | Lusangazi | Fund transfer to Districts for MR SIA Implementation activities | 244,424 | 181,093 | | | | | | 181,093 | Inadequately supported: K132,637 and K48,456 - There are no schedules showing fuel consumed per vehicle or individual fuel receipts. Accountability documents attached include PV, LPO, Tax Invoices and bulk fuel receipt showing the full amounts purchased. |
| 0136595 | Eastern Province | Chasefu | Fund transfer to Districts for MR SIA Implementation activities | 210,960 | 103,569 | | 33,600 | | | | 137,169 | Irregular K33,600 - "Beef up staff" where 1 officer was paid K700 for 6 days in 8 Health Facilities where there is need for reinforcement. Inadequately supported: K37,237 and K66,332.33 - There are no schedules showing fuel consumed per vehicle or individual fuel receipts. |
| 0136595 | Eastern Province | Vubwi | Fund transfer to Districts for MR SIA Implementation activities | 215,583 | 158,910 | | | | | | 158,910 | Review of photocopy documents |
| 135501 | Southern | Namwala | Measles Rubella Campaign | 249,081 | 20,000 | | | 70,651 | | | 90,651 | The 20000K paid to Mount Meru Zanaco for fuel is not supported by Invoices and receipts. Advance of 41,788K for CBV allowances and monitoring only 22250K was supported. Advance of 30658K for Training facility staff in MVACC training by the District Health Team and facilities 4500k is unsupported. Advance of 24480K for monitors of child Health Week programmes and MR are not supported with reports, attendances and payment listing, Advance of 3000 for supervision of MR |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------|----------|----------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|---|
| | | | | | | | | | | | | campaign only 2400 was supported. 18821K was not traceable to the file and we could not link it to any expenditure item. |
| | Southern | Mazabuka | Measles Rubella Campaign | 375,864 | 26,020 | | | | | | 26,020 | Payment for one day MR SIA orientation meeting 26020k lacks a report and attendance lists. |
| | Southern | Choma | Measles Rubella Campaign | 269,677 | 96,156 | | | | | | 96,156 | Payment for fuel 2413K for MR Campaign lack vehicle Logsheets to determine the purpose of the fuel. Payment for fuel of 93743K with receipt no 4399 dated 26 November 2020 had fuel coupon totalling to only16,558, this payment lack vehicle logsheets to show consumption and even to total amount is questionable (77,185K is unsupported with no fuel coupons and 16,558 is inadequately support). the payment had excess of 294k which we have deducted from supported adequately supported expenses. |
| | Southern | Monze | Measles Rubella Campaign | 343,028 | 154,636 | | | | | | 154,636 | Fuel consumed of 111,448K during the campaign lacks vehicle logbooks (only supported by receipts, consumption statement from service provider and invoices) Paid to Kilwe Transporters and General Traders Limited. Fuel consumed of 43188k during campaign is not supported by vehicle log sheets (only receipt no 0659 was attached and consumption list and coupons also paid to Kilwe Transporters and General Traders Ltd). the expense had an excess of 408k which we have deducted from adequately supported expenditure. |
| Sikongo | Western | Sikongo | Fund transfer to Districts for MR SIA Implementation activities | 289,132 | 171,595 | 800 | 45,240 | | | | 217,635 | Inadequately supported for various payments. |
| Mkushi | Central | Mkushi | Fund transfer to Districts for MR SIA Implementation activities | 282,820 | 42,078 | | | | | | 42,078 | Inadequately supported for various payments: |
| Sesheke | | Sesheke | Fund transfer to Districts for MR SIA Implementation activities | 239,300 | 91,000 | 2,700 | 111,173 | | | | 204,873 | Inadequately supported: K2,700 on the orintation activity. Irregular: K 11,400 DSA for Health Centre staff. Irregular: K 300 - Hire of Hall & Stationery and Water & Teas @ 100/day. Irregular: K 500 Lunch@100 for local HCW participants. Inadequately supported: K15,000 Transport refunds for CBVs. Inadequately supported: K15,000 Lunch for CBVs @ 50 per day. Inadequately supported K23,000-Fuel for Implementation. K 17,000 for the activity Fuel for Implementation. Ineligible: K75,720 -Supervision, monitoring and evaluation - District Level was 2,340 but the total amount spent was K78,060. Inadequately supported: K24,000 Allowances for the Community Volunteers. K12,000 Allowances for the Community Volunteers. Irregular: K2,253 for the activity Distribution of Vaccines to HF was 3,507 but the total amount spent was K 5,760. Irregular: K21,000 is considered ineligible as the total amount budgeted for the activity Allowances for the Community Volunteers was 36,000 but the total amount of payments made based on the 3 PV (PV 298/20, PV 299/20 and PV 321/20) is 57,000 which is 21,000 above the budget. |
| Chilanga | | Chilanga | Fund transfer to Districts for MR SIA Implementation activities | 238,418 | 106,888 | | | | | | 106,888 | Inadequately supported: K22,500 -Transport refunds for CBVs. Inadequately supported: K22,500 -Lunch for CBVs @ 50 per day Inadequately supported: K50,000 - Fuel for implementation because no individual vehicle consumption coupons or receipts showing consumption per vehicle. K11,888 - Fuel for implementation because no individual vehicle consumption coupons or receipts showing consumption per vehicle. |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------|---------------------|-----------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|---|
| Lukulu | Western | Lukulu | Fund transfer to Districts for MR SIA Implementation activities | 218,546 | 82,500 | | | | | | 82,500 | Inadequately supported: 18,750 is considered inadequately supported for the activity Transport refunds for CBVs because no attendance sheets were attached Inadequately supported: 18,750 is considered inadequately supported for the activity Lunch for CBVs because no attendance sheets were attached Inadequately supported: 45,000 is considered inadequately supported for the activity Allowances for the Community Volunteers because no attendance sheets were attached |
| | | Rufunsa | Fund transfer to Districts for MR SIA Implementation activities | 269,426 | | | | 5,963 | | | 5,963 | unsupported: 500 is considered unsupported. There was no support for the activity Hire of Hall & Stationery 2700 is considered unsupported. There was no support for the activity Hire of Hall & Stationery 2,763 is considered unsupported. There was no support for the activity HSS Printing & Monitoring Tools |
| 000360 | Copperbelt province | Ndola | Fund transfer to Districts for MR SIA Implementation activities | 420,237 | 216,098 | | | | | | 216,098 | Transport refund for CBVs during the child health week during MR campaign K45,000 lacked attendance lists for CBVs paid for 6days Allowances for CBVs during Child health week and MR campaign K108,000 lacked attendance lists for 6days paid. Lunch allowance for CBVs during Child health week and MR campaign K45,000 lacked attendance list for 6 days paid Transport refund for Health Care workers during orientation meeting for MR and Child health week K8,100 lacked attendance lists for 6days paid. Distribution of vaccines to health facilities during MR Campaign K10,000 lacked attendance lists for the 6days paid to officers. |
| Various | North-western | Kalumbila | Fund transfer to Districts for MR SIA Implementation activities | 349,453 | 124,810 | | | 23,300 | 11,780 | | 159,890 | Total amount verified from support documents K 337,669 and total unsupported amount is K 11,780. Payments for CBVs for Lunch and transport allowances paid on 29 June 2021 on Cheques 2089,2090 and 2091 totalling to K 50,400. Of this amount 33,900 is supported with payment sheets hence K 16,500 is considered unsupported without payment schedules and attendance lists. Payment for CBVs for Lunch and transport allowances paid on 14 December 2020 on cheques 1829-1834 totalling to K 108,000. Of this amount 101,200 is supported with payment vouchers. Unsupported amount K 6,800 without payment schedules and attendance lists Fuel amounts totalling to K 134,320 procured from Ngucha Energy Corporation Limited was only supported by fuel coupons totalling to K 9,510 while fuel of total K 124,810 was not supported by consumption coupons and logsheets hence inadequately supported |
| Various | Central | Chibombo | Fund transfer to Districts for MR SIA Implementation activities | 319,105 | | | | | 424 | | 424 | Unaccounted for funds K 424, related to unspent funds. |
| Various | Western | Kaoma | Fund transfer to Districts for MR SIA Implementation activities | 302,012 | 73,950 | | | | 547 | | 74,497 | Inadequately supported expenses K 73,950 Payment for lunch allowances for CBVs during MR Campaign at Facility level for 1 day @ 50 for 435 CBVs K 21,750 lack attendance list hence inadequately supported Payment of allowances for CBVs during CHW K 3,900 lacked attendance list for 1 day training hence inadequately supported Payment of allowances for CBVs during CHW K 23,400 lacked attendance list for 3 days of implementation hence inadequately supported Payment of allowances for CBVs during CHW K 24,900 lacked attendance list for 3 days of implementation hence inadequately supported |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------|----------|----------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|--|
| | | | | | | | | | | | | Unsupported expenses K 547 Total amount disbursed to the district was K 302,012 and total expenses verified from support documents is K 301,465 leaving K 547 unaccounted |
| Various | Western | Mongu | Fund transfer to Districts for MR SIA Implementation activities | 281,991 | 223,736 | | | 5,400 | 21,203 | | 250,339 | Total amount disbursed to the district was K 281,991 and total expenses verified from support documents is K 260,788 leaving K 21,203 unaccounted Payment for allowances for Health Facility staff during MR Orientation K 22,500 only verified payments of K 17,500 leaving K,5000 unsupported Payment for Distribution of MR vaccines to Health facilities K 6,600 only verified payments of K 6,200 leaving K 400 unsupported Inadequately Supported expenses K 223,736 Fuel procured from Gold Point Motor Services Ltd totalling to K 93,096 lacked consumption coupons, supplier statement of consumption, vehicle log sheets hence rendering it inadequately supported. Payment of allowances for CBVs for implementation lacked evidence of attendance lists that show the number of days worked for which payment of K 130,640 was made. |
| Various | Western | Senanga | Fund transfer to Districts for MR SIA Implementation activities | 263,702 | 53,458 | | | | 328 | | 53,786 | Unaccounted expenses K 328 Total amount disbursed to the district was K 263,702 and total expenses verified from support documents is K 263,374 leaving K 328 unsupported. Inadequately Supported expenses K 53,458 Transport refund, DSA and Lunch allowance K 15,240 for HCWs for the MR Orientation meeting held on 17 November 2020 lacked attendance lists hence rendered inadequately supported. Payment for Lunch allowance for CBVs during a 1-day training K 18,000 lacked attendances for CBVs participants rendering the expense inadequately supported. Payment for fuel to Senanga Service Station K 20,218 lacked consumption statements and coupons rendering it inadequately supported. |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------|---------------|----------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|---|
| Various | Lua pula | Kawambwa | Fund transfer to Districts for MR SIA Implementation activities | 251,165 | 160,679 | | | 106 | | | 160,785 | Inadequately Supported expenditure K 160,679 Payment for meals and conference facilities (Tea and lunch) K 5,400 is not supported with Participants attendance lists hence rendering payment inadequately supported Payment for fuel K 64,199 to Mount Meru Petroleum(Z) Ltd is not supported with a receipt and invoice rendering the payment inadequately supported Payment of DSA and transport refund for HCWs K 8,680 during the MR Orientation is not supported with attendance lists for 1 day training/meeting rendering payment inadequately supported. Transport refund, Lunch allowance for MR Orientation for 1 day and implementation of MR activities for CBVs for 6days K 82,400 is not supported by attendance lists hence rendering payment inadequately supported. Unsupported expenditure K 106 Expenditure on bank processing fees K 106 is not supported by bank statements hence rendering expense unsupported. |
| Various | North-western | Kasempa | Fund transfer to Districts for MR SIA Implementation activities | 248,191 | 42,000 | | | 3,118 | | | 45,118 | Inadequately Supported expenditure K 42,000 Total fuel purchased from Mount Meru Petroleum (Z) Ltd worth K 136,731 only fuel worth 94,731 was supported with fuel coupons while fuel worth K 42,000 was not supported with fuel coupons. Unsupported expenditure K 3,118 Fuel payment on 19 November 2020 worth K,3,118 on Cheque number 004709 for the purpose of MR Outreach activities lacked support documents. |
| Various | Eastern | Lundazi | Fund transfer to Districts for MR SIA Implementation activities | 234,596 | 118,912 | | 15,920 | | | | 134,832 | Inadequately supported expenses K 118,912 Allowances for HWs for 4 days during the MR Campaign between 20-28 November 2020 worth K 28,000 lacked attendances for 4days worked Allowance worth K 20,470 paid to CBVs and HCWs during the training on 19 November 2020 were not supported with Attendance lists Fuel for CHW Round 2 worth K 32,532 lacked Receipt, consumption coupons and statements Lunch allowance for CBVs during the MR Orientation meeting paid on 19 November 2020 worth K 32,400 lacked attendance lists. Payment for supply of meals and venue for MR Campaign meeting to John Ester Lodges Limited Worth K 5,510 lacked participants list of 55 and indicated in the invoices. Ineligible expenses K 15,920 Stationery -Tonner and paper for office under GR2 worth K 6,320 purchased on 7 January 2021 was not budgeted Stationery -Tonner and paper for office under GR2 worth K 9,600 purchased on 8 January 2021 was not budgeted. Stationery Purchased is not related to MR Campaign and the budget of K 1,824 for printing of HSS printing and monitoring tools was overspent rendering the entire procurement irregular. |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------------|----------|------------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|---|
| Various | Luapula | Milenge | Fund transfer to Districts for MR SIA Implementation activities | 227,046 | 108,586 | | | | 38,460 | | 147,046 | Inadequately supported expenses K 108,586 Payment for fuel to Eco Petroleum Ltd Worth K 102, 286 for MR Campaign lacked fuel consumption statements, fuel coupons, vehicle log sheets receipts and invoices and campaign activity report Payment for allowances for MR Vaccine distribution for 2 days by 2 staff worth K 1,200 lacked activity report and vaccine distribution report and payment sheet signed by beneficiaries Payment for allowances for MR Vaccine distribution worth K 1,600 lacked activity and distribution Report, payment list signed by beneficiaries and Payment Voucher. Payment for DSA allowance for HCWs attending MR Meeting worth K 3,500 lacked activity report, payment sheet and attendance list. Unaccounted expenditure K 38,460 The disbursement to the district was K 227,046, the verified expenses were K 188,586 leaving K 38,460 unsupported. |
| Various | Southern | Kazungula | Fund transfer to Districts for MR SIA Implementation activities | 222,488 | | | | 2,300 | 850 | | 3,150 | The district received a total amount K 222,488 but only accounted for K 221,638 leaving K 850 unsupported. Payment for Conference facilities for MR Orientation meeting on 19 November 2020 K 2,300 lacked support documents like PV, Invoices, receipts, approval and authorisation, and any other relevant support documents. |
| Various | Central | Chitambo | Fund transfer to Districts for MR SIA Implementation activities | 184,029 | | | | | 8,759 | | 8,759 | Unaccounted expense K 8,759 Payment for meals is for HPV/IPV social mobilisation for 1st Round 18 June 2020 - Hence not related to MR campaign which started in November 2020. This supporting document relates to another disbursement. Hence the 8,759 remains unaccounted |
| Various | Central | Shibuyunji | Fund transfer to Districts for MR SIA Implementation activities | 165,448 | | 3,391 | | 2,715 | | | 6,106 | Unsupported expenditure K 2,715 Payment for Refreshments during orientation meeting, Stationery and printing and hall hire lacked support documents for total expense of K 2,715 Inadequately supported K 3,391 Payment of allowances for Supervision and monitoring K 1,287 lack supervision and monitoring report Payment of allowances for vaccine distribution K 2,104 lacked vaccine distribution list and report. |
| 3740460 | Luapula | Samfya | MR Campaign & Implementation 23-28 November 2020 | 666,105 | | | | 560 | | | 560 | Unsupported Transfer to various account (i.e., payment allowances for the officers of MR orientation week - K6900 paid only K6340 was verified, K560 - Unsupported. |
| No specific ref. | Muchinga | Mafinga | MR Campaign & Implementation 21-27 June 2021 | 325,704 | 0 | | | 25,140 | | | 25,140 | 2) 25.140 unsupported. DSA payment signature and car movement not attached under allowance of distribution of vaccines. |
| No specific ref. | Central | Mumbwe | MR Campaign & Implementation 18 Nov-08 Dec 2020 | 286,720 | | | 2,015 | 14,550 | | | 16,565 | Unsupported There was no supporting evidence (attendance sheet) for K14,550.00 allowances paid (see detail in the side work tab). Irregular - K2015 was paid for cold chain maintenance which was not part of the MR budget allocation |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------------|------------------|--------------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|---|
| No specific ref. | Eastern | Chama | MR Caimpain & Implementation 16 - 19 Nov 2020 | 251,422 | | | | 75,200 | 20,856 | | 96,056 | Unsupported 2 PVs with a total amount of 59,400 and 49,500 but support attached was only 22,000 and 11,700 respectively for lunch and transport allowance for CBVs. 37,400 and 37,800 are unsupported Received 251,422 spent 230,566 leaving an unaccounted amount of 20,856 |
| No specific ref. | Muchinga | Shiwangan du | MR Caimpain & Implementation 10 Nov 2020 to 08 Jan 2021 | 230,874 | | | | 4,970 | | | 4,970 | Unsupported There was no supporting evidence purchase of fuel for K4970.00. |
| No specific ref. | Luapula | Chienge | MR Caimpain & Implementation 17 Nov 2020 to 21 Nov 2020 | 187,123 | 136,182 | | | | | | 136,182 | Inadequately The fuel coupons for the fueling, car movement logs and statement of consumption for the fuel from the DRUMS not attached |
| No specific ref. | Northern Western | Kabompo | MR Caimpain & Implementation 10 Nov 2020 to 26 Jan 2021 | 177,690 | | | 29,430 | 40,800 | | | 70,230 | Unsupported Signature for the receipt of the allowance of K40,800.00 not attached. Ineligible - K29,403.00. This was not part of the MR budget allocation (purchase of spare parts for vehicle maintenance) |
| No specific ref. | Luapula | Mwansabombwe | MR Caimpain & Implementation 23 Nov 2020 to 2nd Dec 2020 | 155,990 | 120,000 | | | 1,520 | | | 121,520 | 1) For total of K 120,000.00 fuel purchases - the fuel coupons for the fueling, car movement logs and statement of consumption for the fuel was not attached. Inadequately supported 2) For K1520 - Allowance - signature for the receipt of allowance for k1520 is not attached. unsupported |
| KBW - 004790 | Central Province | Kabwe | Fund transfer to Districts for MR SIA Implementation activities | 393,496 | 3,900 | | | 1,078 | 47,599 | | 52,577 | Unsupported k 400 - Payment for the CBVs lunch allowance and transport refund for the measles rubella orientation total up to K 21,600 from the expected k 22, 000. Implemented K178.35 - To purchase fuel for vaccination of measles rubella total up to K9,821.65 from the expected K10,000. Implemented K500 - Conference facility for measles rubella immunisation activities orientation total up to K10,300 from the expected K10,800. Implemented Unaccounted The district received funds totaling to K393,496 and only K345,897 was accounted for and K47,599 was unsupported. Inadequate: K2,100-payment form for DSA paid not attached To conduct measles rubella supplemental immunisation activities orientation meeting totaling up to K790 from the expected K2,890. K1,800 with reference cheque No. KBW-004793 had no attachment of an attendance list for the payment for lunch to CBVs During the implementation of the MR campaign total up to K19,200 from the expected K 21,000. |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|--------------|------------------|--------------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|--|
| No. 000551 | Eastern Province | Chipata | | 344,994 | 179,093 | | | | 93,962 | | 273,055 | <p>Inadequate K2,892 - fuel for child health week logistics distribution to facilities in Chipata District. K11,100 -was inadequately supported, no evidence of attendance lists and K1,500 - no support record was found to account for the payment for transport refund and allowance for CBVs for the childcare week orientation total up to K47,400 from the expected K60,000. K11,700 - allowance & transport refunds for CHWK orientation meeting K11,700. K89,831.90 - Being payment for the purchase of fuel from the expected K89,831.90. No receipt K12,931.03 - No evidence for supply and delivery of fuel for monitoring and evaluation of facilities from the expected K12,931.03. K27,372.41 - Payment for fuel for November 2020 for HFs from the expected K27,372.41. No receipt K23,265.52 - procurement of (diesel) fuel for monitoring & evaluation of child health week from the expected K23,265.52.</p> <p>Unaccounted The district received funds totaling to K344994 and only K251,032.41 was accounted for and K93,961.59 was unaccounted.</p> |
| ZNCB 0027162 | Central Province | Kapirimposhi | Fund transfer to Districts for MR SIA Implementation activities | 341,228 | 15,100 | 0 | | | 4,378 | | 19,478 | <p>Inadequate k50 with the reference Cheque No. ZNCB 0027172 - payment forms not attached for the payment made for Community volunteers allowances for second round CHWK 2020 total to K 57,600 from the expected K66,600. K3,750 with reference cheque No. 002786 -Printing of MR tools, No invoice or receipt attached to show evidence of expense. K5,100 with reference cheque No. ZNCB 0027160 - no evidence of attendance lists was attached and K650 - no support of the attendance list and retirement form attached for the orientation of CBVs in MR SIA total up to K22,000 from the expected K27,750. K11,300 with reference cheque No. ZNCB 0027194 - no evidence of attendance lists was attached and K150 - no support of the attendance list and retirement form attached for the orientation of CBVs in MR SIA total up to K16,300 from the expected K27,750.</p> <p>Unsupported The district received funds totaling to K341,228 and only K337,000 was accounted for and K4,228 was unsupported.</p> |
| 694 | Central Province | Serenje | Fund transfer to Districts for MR SIA Implementation activities | 314,792 | 50,441 | | | | 29,157 | | 79,598 | <p>Inadequate K16,000 with reference cheque No. 000688-SDHO had no list of attendance attached and K4,200 had no support of both list of attendance and retirement forms were not attached from the expected K20,200. Implemented K24,750 with reference cheque No. 000691-SER/SDHO had no lists of attendance attached from the expected K24,750. K24,750 with reference cheque No. 000690-SER/SDHO had no lists of attendance attached from the expected K24,750. K940.50 with reference cheque No. 000670-SDHO -no attendance list for 19 staffs and orientation report for the payment for refreshment for child health week/ MR staff orientation total up to K2,326.50 from the expected K3267.</p> <p>Unaccounted The district received funds totaling to K314,792 and only K285,635.51 was accounted for and K29,157 was unsupported.</p> |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------|------------------------|--------------|---|--------------|------------------|-----------------|-----------------|-------------------|-------------------|------------------|-------------|--|
| No. 000042 | Muchinga Province | Lavushimanda | Fund transfer to Districts for MR SIA Implementation activities | 276,208 | 13,500 | | | | | | 13,500 | Inadequate K13,500 with the reference bank letter 1949 - No payments sheets and attendance lists was attached for the imprest to pay CBVs allowances during MR-SIA implementation and CHWk total up to K82,700 from the expected K 96,200 . K7,740 with the reference bank transfer 1949 - No payment list was attached for Payment to officers for monitoring and supervision of MR SIA. |
| No. 001386 | Copperbelt province | Lufwanyama | Fund transfer to Districts for MR SIA Implementation activities | 254,476 | 175,309 | | | 0 | | | 175,309 | Inadequate K34,500 with reference cheque No. Transfer - No attendance lists attached for the payment allowances for CBVs training under MR.SIA campaign. K41,400 with reference cheque No. Transfer - No attendance lists attached for the payment allowances for CBVs participating in the MR.SIA compaign2020 implementation K49,705 with reference cheque No. ET- No receipt to confirm expenditure for the Payment for purchase of fuel for implementation of MR SIA 2020 campaign. K49,704 with reference cheque No. ET- No receipt to confirm expenditure for the Payment for purchase of fuel for vaccinators under the MR SIA 2020 campaign |
| No. 000307 | North-western Province | Mufumbwe | Fund transfer to Districts for MR SIA Implementation activities | 267,495 | 26,550 | | 1,615 | | 24,000 | | 52,165 | Inadequate K12,450 with the reference cheque No. 300 - No receipt lists attached, attendance list and no activity report for the payment made to the CBVs allowances during MR Implementation total up to K8,600 from the expected K21,050. K13,250 with the reference cheque No. 296 - Not fully retired and no attendance list attached for the payment to the above for lunch allowances for CBVs during CHWk totaling to K10,800 from the expected K24,050. The expected amount of K13,300 with reference Cheque No.299 - documentation submitted were photocopies. K250 with reference Cheque No.299 - No retirement forms and attendance lists were attached for being payment made to the CBVs allowances during MR Implementation total up to K13,050 from the expected K13,300. K600 with reference Cheque No.297 - No retirement forms and attendance lists were attached for the payment to the above for lunch allowances for CBVs during CHWk total up to K7,000 from the expected K7,600. Irregular: An amount of k4,315 with the reference Chegue No. 0294 - exceeds the budget line of K2,700 for transports refunds for staffs, the over expensed is totaling to k1,615. The district received funds totaling to K267,495 and only K243,495 was accounted for and K24,000 was |
| No. 002904 | Lusaka | Kafue | Fund transfer to Districts for MR SIA Implementation activities | 239,194 | 1,920 | | | | 2,034 | | 3,954 | Inadequate K1,920 with the reference cheque No. 002894 - Retirement forms for DSA not attached for the payment for staff allowances total up to K1,200 from the expected K3,120. Unsupported The district received funds totaling to K239,194 and only K237,160 was accounted for and k2,034 was unsupported. |

| Voucher n° | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | No report (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total (ZMW) | Auditor's explanations/reasoning |
|------------------|------------------------|-------------|--|---------------------|-------------------|-----------------|------------------|-------------------|-------------------|------------------|-------------------|--|
| No. 0100459 | Eastern Province | Chipangali | Fund transfer to Districts for MR SIA Implementation activities | 229,593 | 6,630 | | | | | | 6,630 | Inadequate K4,200 with the reference cheque No. 590 - Had no receipt form attached for the payment of DSA for staffs. K2430 with the reference cheque No.546 - Had no receipt form attached for the payment of DSA, lunch and transport refunds for staffs totaling to k7,175 from the expected K9,605. |
| NO. 0690593 | North-western Province | Ikelenge | Fund transfer to Districts for MR SIA Implementation activities | 225,048 | 48,270 | | | | | | 48,270 | Inadequate K16,370 with the reference cheque No. 000419 - No log sheet attached to show consumption of Fuel. K28,160 with the reference Receipt. 477 - No log sheet attached to show consumption of Fuel. K2,840 with the reference cheque No. 000395 - Retirement forms not attached for the DSA for staffs. K900 - not retired for the payment made for allowances for implementation totaling to k89,780 from the expected K90,680. |
| No. 4696273 | Lua pula Province | Chipili | Fund transfer to Districts for MR SIA Implementation activities | 205,515 | 34,638 | | 18,864 | | | | 53,502 | Ineligible K18,586 payment for allowances to staffs and CBVs has been mis applied and expenditure accountability does not follow the set up budget line. K278 payment for printing has been mis applied and expenditure accountability does not follow the set-up budget line. Inadequate A total amount of fuel of K34,638 - has no log book not attached to show fuel consumption. |
| PV-0077227 | Western Province | Sioma | Fund transfer to Districts for MR SIA Implementation activities | 195,647 | 50,100 | | 5,462 | | 95,924 | | 151,486 | Inadequate K18,000 reference voucher PV-0077227- has no attendance lists for the payment for Lunch allowances and transport refunds for CBVs K32,100 reference voucher PV-0077229- has no attendance lists for the payment for allowances for CBVs. Unaccounted The district received funds totaling to K195,647 and only K99,723 was accounted for and k95,924 was unsupported. Irregular K500 payment for hall hiring has been mis applied and expenditure accountability does not follow the set-up budget line. K4961.76 payment for DSA to staffs to pick up a vehicle in Lusaka has been mis applied and expenditure accountability does not follow the set-up budget line. |
| | North-western Province | Mwini-lunga | Fund transfer to Districts for MR SIA Implementation activities | 280,197 | | 93,700 | | | | | 93,700 | Inadequate An amount k93 700 has no attendance sheets attached for the payment paid for allowances and transport refund for the MR Campaign. |
| | | | "Pending MR campaign transactions " | 2,935,797 | | | | 2,935,797 | | | 2,935,797 | Review conducted on photocopy documents as original not availed |
| | | | Review conducted on photocopy documents as original not availed. | 3,359,114 | 3,359,114 | | | | | | 3,359,114 | Review conducted on photocopy documents as original not availed |
| TOTAL | | | | 20,359,044 | 6,587,341 | 100,591 | 324,130 | 3,390,046 | 400,260 | | 10,802,368 | |
| TOTAL USD | | | | 1,262,185.00 | 408,390.64 | 6,236.27 | 20,094.85 | 210,170.24 | 24,814.63 | 0 | 669,706.63 | |

c) HPV Campaign

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|------------|------------|------------|------------|---|--------------|------------------|-----------------|-------------------|-------------------|------------------|-------------------------------------|---|
| 80521 | | Southern | Mazabuka | Transfer of funds to Districts to support introduction of the HPV | 43,043 | | 12,357 | | | | 12,357 | Irregular K3,306 - payment for Stationery. The total amount requisitioned and paid out was K 5,334 which was above the budgeted amount of K 2,028. K 6,245 - payment for Training of DEBS and Teachers. The total amount paid out was K29,625 which was above the budgeted amount of K23,380 K 2,805 - Payment for Transport Refund. The total amount requisitioned and paid out was K8,070 which was above the budgeted amount of K5,205 |
| 80521 | | Copperbelt | Lufwanyama | Transfer of funds to Districts to support introduction of the HPV | 42,119 | 2,030 | | | | - | 2,030 | Inadequately supported: K2,030 - For the activity distribution of logistics is inadequately supported as it is missing distribution list/report. The only document attached is a fuel receipt of the budgeted amount |
| 1989 | 24/06/20 | Eastern | Nyimba | HPV orientation- HPV Training at District and Health facility level | 29,375 | | | | | 280 | 280 | We observed an expense of 279.99 as VAT paid on fuel to Zabia Revenue Authority (ZRA) for the fuel consumed during HPV activities on Cheque 5306. The fuel paid was 1,749.95K cheque no. 5305. (issue is whether GAVI funds are subjected to VAT) |
| 44302 | 22/06/20 | Eastern | Petauke | HPV Orientation - Orientation of Facility staff in HPV catchup campaign | 126,865 | | | 1,514 | | 1,527 | 3,041 | We observed VAT of 1243.87 and 284.47 as an expense paid separately to ZRA on fuel consumed of 9,018.09(inclusive of VAT) - should GAVI funds be subjected to VAT. Unused funds of 1514K should be refunded back to MoH otherwise, it will remain unsupported as indicated. |
| 3682 | 28/06/19 | Eastern | Katete | HPV orientation meeting | 40,879 | | | 106 | | 280 | 386 | We observed VAT of 279.71k paid to ZRA from the fuel invoice of 2030k dated 12 June 2019 Invoice No. 105 from Katete Filling Station. The unutilized funds totalling 106K should have been refunded back to MoH otherwise it remains unsupported |
| 5835 | 18/07/19 | Muchinga | Chinsali | HPV Orientation | 31,423 | | | 1,000 | | | 1,000 | Amount of 1000k is unsupported. All documents on file were verified but 1000k remained unaccounted for. |
| | | Eastern | Chipata | SUPPORT HPV ACTIVITIES AT DISTRICT LEVEL | 83,279 | | 2,140 | | 2,995 | | 5,135 | Irregular 2,140 is considered irregular. The budgeted amount for Training of DEBS & teachers was 55,060. The total amount used was 57,200 Unaccounted 2,995 is considered unaccounted. Total amount disbursed 83,279, total amount of support 80,284 |

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|------------|------------|---------------|---------------|--|--------------|------------------|-----------------|-------------------|-------------------|------------------|-------------------------------------|--|
| | | Luapula | Mwansa-bombwe | SUPPORT HPV ACTIVITIES AT DISTRICT LEVEL | 14,927 | | | 3,570 | | | 3,570 | Unsupported: 3,570 is considered unsupported. The amount on the PV and for the activities Transport refunds, DSA, Training of DEBS & teachers, Stationery was 12,025. The total supporting documents available is 8,455. |
| | | Central | Mkushi | SUPPORT HPV ACTIVITIES AT DISTRICT LEVEL | 41,675 | | 13,642 | | | | 13,642 | Irregular 11,062 is considered ineligible. 6,295 was budgeted for refreshments during the orientation i.e. Teas, water, snacks, lunch, hall hire. The amount spent on these was 17,357. Irregular 2,580 is considered ineligible. 6,295 was budgeted for Distribution of Logistics. The amount spent on these was 4,590. |
| | | North-Western | Ikelenge | SUPPORT HPV ACTIVITIES AT DISTRICT LEVEL | 18,683 | | | | 3,528 | | 3,528 | Unsupported 3,528 is considered unsupported. The total amount disbursed to the district was 18,683. The amount that is supported with documents is 15,155 |
| Various | 10/06/19 | Central | Mumbwa | Support HPV activities at District level | 48,815 | 40,385 | | | 105 | | 40,490 | Inadequately supported expenses K 40,385 related to transport refunds and DSA and allowances paid to participants without attendance lists for 2 days training. |
| Various | 14/06/19 | Muchinga | Chama | Support HPV activities at District level | 40,931 | | | 35,475 | 105 | | 35,580 | Advance to Mutawa Alfred K 23,665 to pay participants allowances during the orientation of HPV was not supported with payment schedules and attendance lists Advance to Denis Tembo K 13,935 to pay participant allowances during orientation, only K 2,230 was verifiable on the payment schedules and attendance lists leaving K 11,705 unsupported. The district was advance a total K 40,931 and accounted for K 40,826 leaving K 105 unaccounted for. |
| Various | 24/06/19 | Lusaka | Kafue | Support HPV activities at District level | 30,135 | | | | 2,290 | | 2,290 | K2,290 was unspent funds not refunded to MoH GAVI account |
| Various | 18/06/19 | Central | Mumbwa | Support HPV activities at District level | 29,139 | | | | 2,826 | | 2,826 | K2,826 was unspent funds not refunded to MoH GAVI account |
| Various | 19/06/19 | Muchinga | Isoka | Support HPV activities at District level | 23,455 | | | | | | - | All support documents were verified and confirmed to be satisfactory |
| Various | 19/06/19 | Western | Lavushimanda | Support HPV activities at District level | 21,831 | | | | | | - | All support documents were verified and confirmed to be satisfactory |
| Various | 13/06/19 | Western | Sikongo | Support HPV activities at District level | 20,951 | | | | | | - | All support documents were verified and confirmed to be satisfactory |
| Various | 19/06/19 | Western | Vubwi | Support HPV activities at District level | 19,799 | | | | 3,609 | | 3,609 | K 3,609 was unspent funds not refunded to MoH GAVI account |

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|------------|------------|------------------------|-------------|--|--------------|------------------|-----------------|-------------------|-------------------|------------------|-------------------------------------|---|
| Various | 17/06/19 | Central | Chibombo | Support HPV activities at District level | 55,063 | | | | | | - | All support documents were verified and confirmed to be satisfactory |
| 5080666 | 06/10/19 | Central | Kapirimposh | HPV for the period from 17-20/06/2019. | 53,487 | | | 4,455 | | | 4,455 | Unsupported There was supporting document of K4,455 like signature for the receipt of allowance, and attendance sheet |
| No. 3256 | | Southern Province | Monze | Fund transfer to Districts for HPV Implementation activities | 57,495 | | 12,449 | | | | 12,449 | Irregular: In excess amount spent for accountabilities not adhering the set up budget lines: K3,300 on DSA K1,760 on stationery. K135 for lunch. K4,382.53 on Orientation of staffs. K1,050 payment for PA system. K1,221.84 payment for Fuel to collect vaccines from Lusaka. K600 payment for Banner procurement mis applied and expenditure. |
| No. 004267 | | Laupula Province | Kawambwa | Fund transfer to Districts for HPV Implementation activities | 36,431 | | 11,701 | | | | 11,701 | Irregular K2,741 excess amount spent on distribution of logistics. K8,960 excess amount spent on Orientation of staffs. |
| No. 005527 | | Central Province | Chisamba | Fund transfer to Districts for HPV Implementation activities | 31,426 | | 4,275 | | 3,908 | | 8,183 | Irregular K3,680 the excess amount spent on the payment for distribution of logistics. K595 the excess amount spent on the payment for lunch Unaccounted The district received funds totalling to K31,426 and only K27,518 was accounted for and k3,908 was unsupported. |
| No. 000074 | | Northern Province | Mpulungu | Fund transfer to Districts for HPV Implementation activities | 30,207 | | 3,500 | | | | 3,500 | Irregular K1,000 the excess amount spent on the payment. K2,500 the excess payment for stationery. |
| No.7055063 | | North-western Province | Kabompo | Fund transfer to Districts for HPV Implementation activities | 29,731 | | 18,781 | | | | 18,781 | Irregular K6,670 -excess amount spent on Transport refund. K12,100 the excess amount spent on the payment for DSA paid to staffs. |
| No.00437 | | North-western Province | Kasempa | Fund transfer to Districts for HPV Implementation activities | 28,071 | | 4,490 | | | | 4,490 | Irregular K1,600 the excess amount spent on the payment for DSA for staffs. K1,880 the excess amount spent on Tea break. K950 the excess amount spent on stationery. K60 the excess amount spent on the payment for distribution of logistics. |

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|-----------------|------------|-------------------|-------------|--|--------------|------------------|-----------------|-------------------|-------------------|------------------|-------------------------------------|--|
| NO. 17520015 08 | | Southern Province | Chika-kanta | Fund transfer to Districts for HPV Implementation activities | 26,583 | | | | 2,566 | | 2,566 | Unaccounted The district received funds totalling to K26,583 and only K24,017 was accounted for and k2,566 was unsupported. |
| No. 4127941 | | Central Province | Chitambo | Fund transfer to Districts for HPV Implementation activities | 25,959 | | 5,065 | | 2,000 | | 7,065 | Irregular K5,000 excess amount spent on DSA for staffs. K45 excess amount spent on stationery. K20 excess amount spent on the payment for distribution of logistics. Unaccounted The district received funds totalling to K25,959 and only K23,959 was accounted for and k2,000 was unsupported. |
| No. 000635 | | Northern Province | Lunte | Fund transfer to Districts for HPV Implementation activities | 25,367 | 1,320 | 3,765 | | | | 5,085 | Irregular K3,520 the excess amount spent on the payment for DSA for staffs. K245 the excess amount spent on the payment for stationery, hence expenditure accountability does not follow the set-up budget lines. Inadequate K1,320 with the reference Cheque No. 000636- No receipt form for the payment made for DSA. |
| No. 001795 | | Laupula Province | Mwense | Fund transfer to Districts for HPV Implementation activities | 23,995 | | 2,985 | | | | 2,985 | Irregular K720 the excess amount spent on the payment for DSA for Transport refund. K1,445 the excess amount spent on the payment for lunch. K20 the excess amount spent on the payment for training of DEBS and teachers. |
| No. 000096 | | Muchinga Province | Kanchi-biya | Fund transfer to Districts for HPV Implementation activities | 23,895 | 1,920 | 4,840 | | 615 | | 7,375 | Irregular K4,740 the excess amount spent on the payment for Stationery. K100 the excess amount spent on the payment for Tea break. Unaccounted The district received funds totaling to K23,895 and only K23,280 was accounted for and k615 was unsupported. Inadequate K1,920 with the reference Cheque No. 000096 - No receipt form for the payment made for DSA . |

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Inadequate (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Unaccounted (ZMW) | Ineligible (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|-----------------------|--------------------|------------------------|------------|--|-------------------|------------------|-----------------|-------------------|-------------------|------------------|-------------------------------------|---|
| | | Laupula Province | Milenge | Fund transfer to Districts for HPV Implementation activities | 16,991 | | 6,690 | | | | 6,690 | Irregular K3,720 excess amount spent on DSA. K2,970 excess amount spent on Transport refund. |
| No.000556 | | North-western Province | Mushindano | Fund transfer to Districts for HPV Implementation activities | 21,355 | | 1,600 | | | | 1,600 | Irregular K1,600 the excess amount spent on the payment for DSA, hence expenditure accountability does not follow the set up budget lines. |
| No specific reference | 21/06 - 22/07/2019 | North-western | Lunga | Fund transfer to Districts for HPV Implementation activities | 21,915 | | 14,885 | | | | 14,885 | Irregular 4,850 is considered ineligible. The budgeted amount for Transport Refunds was 1,350. The amount spent was 6,200. K4,000 is considered ineligible (The budgeted amount for DSA was K2,400, the amount spent was K6,400) K6,035 is considered ineligible (The budgeted amount for Lunch was K595, the amount spent was 6,630) |
| | | | | District that received more funds compared to funds reported in the disbursement schedule. No supporting documents have been provided. | 109,079 | | | 109,079 | | | 109,079 | No supporting documents provided for review |
| | | | | District that did not receive HPV training and implementation funds in 2019 but were included in the disbursement schedule | 111,584 | | | 111,584 | | | 111,584 | No supporting documents provided for review |
| | | | | Pending Transactions - Not traced by the country | 831,137 | | | 831,137 | | | 831,137 | No supporting documents provided for review |
| | | | | Original documents not availed (i.e., audit reviews were made on photocopy documents) | 360,789 | 360,789 | | | | | 360,789 | Details are communicated to the country of with consolidated file - file name - Photocopy documents HPV) |
| TOTAL | | | | | 2,561,647 | 406,444 | 123,165 | 1,097,920 | 24,548 | 2,087 | 1,654,164 | |
| TOTAL USD | | | | | 158,812.59 | 25,198.02 | 7,635.77 | 68,066.96 | 1,521.89 | 129.39 | 102,552.02 | |

d) IPV

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Adequate (ZMW) | Inadequate (ZMW) | No reports (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Ineligible (ZMW) | Total questioned expenditure (ZMW) | Auditor's explanations/reasoning |
|------------|------------|------------|----------|--|--------------|----------------|------------------|------------------|-----------------|-------------------|------------------|------------------------------------|---|
| 136561 | 16.06.2020 | Northern | Chilubi | Fund Transfer to Districts for IPV Training and planning for Health Centre Staff | 87,441 | 73,379 | 14,062 | | | | | 14,062 | Based on our review, we noted the following: 1. There was no social mobilization report - K8,662 2. Some pay sheets for allowances for the community volunteers did not indicate the training program/title that was conducted - K55,400 3. The distribution schedules of vaccines to HF sheets were not attached - K5,411.05 |
| 136561 | 16.06.2020 | Western | Kaoma | IPV/ HPV Child Health Week Campaign | 110,636 | 101,921 | 4,715 | | | 4,000 | | 8,715 | Based on our review, we noted the following: 1. Some pay sheets for Lunch allowances for the community volunteers were not available, these are for Health facilities in Longa amounting to K2,800 and Nyango K1,200 2. Dates were not indicated on some lunch allowance pay sheets - Lunch allowances for community participants amounting to K800 3. There were no dates indicated on transport refunds pay sheets - K3,915 |
| 136561 | 16.06.2020 | Copperbelt | Ndola | IPV/ HPV Child Health Week | 190,280 | 157,060 | | | | 33,220 | | 33,220 | Based on our review, we noted the following: 1. Some pay sheets for Lunch allowances for the community volunteers were not attached, these are for Health facilities in Doll Hall amounting to K4,000, Kavu amounting to K4,000, Peter Singogo amounting to K1,500 and Roma K1,500 2. Lunch allowances pay sheets for local participants were not attached/available - K6,000 3. No invoices were available for Water & teas - K5,700, hire of hall & stationary - K500 and printing of tools - K1,858 4. The Social mobilization report was not attached nor some supporting documents - K4,162 5. Distribution of Vaccines to HF were not supported (no supporting documents) - K4,000 |

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Adequate (ZMW) | Inadequate (ZMW) | No reports (ZMW) | Irregular (ZMW) | Unsupported (ZMW) | Ineligible (ZMW) | Total questioned expenditure (ZMW) | Auditor's explanations/reasoning |
|------------------|------------|------------|----------|---|------------------|------------------|------------------|------------------|-----------------|-------------------|------------------|------------------------------------|--|
| 136561 | 16.06.2020 | Southern | Namwala | Implementation of Human Papiloma Vaccine | 130,205 | 116,643 | 4,900 | | | 8,662 | | 13,562 | Based on our review, we noted the following: 1. There was no social mobilization report nor supporting documents - K8,662 2. Some pay sheets for DSA did not indicate the training program/title that was conducted - K4,900 |
| 136561 | 16.06.2020 | Copperbelt | Kitwe | HPV/ IPV training and implementation | 172,168 | 169,468 | | | | 2,700 | | 2,700 | Based on our review, we noted the following: 1. Some pay sheets for transport refunds were not attached - K2,700 2. No Social mobilization report 3. No distribution of vaccines reports to HF |
| 136561 | 16.06.2020 | Southern | Monze | HPV/IPV Vaccination Program | 146,061 | 140,461 | | | | 5,600 | | 5,600 | Based on our review, we noted the following: 1. No invoices were availed for Water & teas - K3,895, hire of hall & stationary - K500 and printing of tools - K1,205 |
| 136561 | 16.06.2020 | Central | Kabwe | HPV/ IPV Vaccination Orientation | 199,436 | 175,572 | | 23,864 | | | | 23,864 | Based on our review, we noted the following: 1. Reports were not availed for the district level social mobilisation programme - K8,662 and Distribution of Vaccines to HFs - K15,202.46 |
| 136561 | 16.06.2020 | Lusaka | Chongwe | HPV and IPV catch up campaign | 129,975 | 125,335 | 4,640 | | | | | 4,640 | Based on our review, we noted the following: 1. No title of the programme carried out on the allowance pay sheets - K4,640 |
| 136561 | 16.06.2020 | Eastern | Sinda | HPV and IPV catch up campaign | 103,325 | 87,448 | | 15,876 | | | | 15,876 | Based on our review, we noted the following: 1. Reports were not availed for the district level social mobilisation programme K8,662 and Distribution of Vaccines to HFs - K7,214.73 |
| 136561 | 16.06.2020 | Luapula | Chienge | Orientation, Distribution and Campaign implementation | 49,752 | 37,998 | | 11,754 | | | | 11,754 | Based on our review, we noted the following: 1. There was no social mobilization report - K8,662 2. The distribution schedules of vaccines to HF sheets were not attached - K3,092.03 |
| TOTAL | | | | | 1,319,280 | 1,185,285 | 28,317 | 51,494 | | 54,182 | | 133,993 | |
| TOTAL USD | | | | | 81,790.45 | 73,483.26 | 1,755.55 | 3,192.44 | 0 | 3,359.10 | 0 | 8,307.10 | |

e) CIDRZ

| Voucher n° | Value date | Province | District | Transaction description | Amount (ZMW) | Adequate (ZMW) | Inadequate (ZMW) | Unsupported (ZMW) | Ineligible (ZMW) | Total questioned exp (ZMW) | Auditor's explanations/reasoning |
|------------------|------------|-------------------|----------|--|-----------------|----------------|------------------|-------------------|------------------|----------------------------|--|
| | 19/01/22 | Southern/ Western | | Supportive supervision/DSA/lunch | 5,890 | | 5,890 | | | 5,890 | Based on our review, we noted the following: 1. No report was attached |
| PINS11211 006311 | 25/03/22 | Western | Senanga | Data review meeting/DSA/fuel/lunch | 10,955 | | 10,955 | | | 10,955 | Based on our review, we noted the following: 1. Report nor minutes of the meetings |
| PINS11211 003955 | 01/02/22 | | | logistimo supervisory /MoH dsa | 33,612 | | 33,612 | | | 33,612 | Based on our review, we noted the following: 1. No transport refunds/payment sheet, DSA payment sheets, were attached |
| | 19/01/22 | Southern | | Supportive/DSA/Lunch/ fuel | 12,140 | | 12,140 | | | 12,140 | Based on our review, we noted the following: 1. No report attached |
| PINS11211 003388 | 19/01/22 | Southern | | Supportive supervision/DSA/lunch/ fuel | 11,960 | | 11,960 | | | 11,960 | Based on our review, we noted the following: 1. No report attached |
| PINS11211 009518 | 27/06/22 | | | logistimo deploy/MoH/DSA/WP JU | 46,120 | | 46,120 | | | 46,120 | Based on our review, we noted the following: 1. No report attached |
| TOTAL | | | | | 120,677 | | 120,677 | | | 120,677 | |
| TOTAL USD | | | | | 7,481.00 | 0 | 7,481.00 | 0 | 0 | 7,481.00 | |

f) MoH Sub national (HSS, IPV, MR, HPV and CDS).

| District | Voucher n° | Value date | Grant | Transaction description | Inadequate (ZMW) | No reports (ZMW) | Ineligible (ZMW) | Unsupported (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|----------|-------------|------------|---------|--|------------------|------------------|------------------|-------------------|-------------------------------------|---|
| Choma | CHK 4720 | 25.06.18 | IPV | Tatiana Adams- Monitoring of IPV Introduction | 13,175 | | - | - | 13,175 | Memos do not have actual names indicated for activity. |
| Choma | CHK 92105 | 19-Jun-19 | HPV | TRANSPORT REFUND - HPV ORIENTATION MEETING DEBS/Teachers | 31,961 | | - | - | 31,961 | Memos do not have actual names indicated for activity. Report too summarised. |
| Choma | TRANSFER | 3-Jul-20 | HPV | HPV/IPV IMPLEMENTATION | 96,300 | | - | - | 96,300 | Memo not attached. Report not attached. Attendance list not attached however acquittals attached |
| Choma | CHK 5841 | 20-Nov-20 | MR | MEASLES RUBELLA CHW ORIENTATION | 23,400 | | - | - | 23,400 | The memo just refers to staff and volunteers and not specific names. Attendance list only shows volunteers and not staff only appear no attached Acquittal. |
| Choma | CHK 005482 | 20-Nov-20 | MR | MEASLES RUBELLA CHW ORIENTATION | | 23,600 | - | - | 23,600 | Activity Report and Attendance List not attached though Acquittals are attached |
| Choma | 005847 | 24-Nov-20 | MR | CHW ALLOWANCES FOR MEASLES RUBELLA IMPLEMENTATION | | 19,500 | - | | 19,500 | Activity Report not attached. No names indicated on memos |
| Choma | 005848 | 24-Nov-20 | MR | CHW ALLOWANCES FOR MEASLES RUBELLA IMPLEMENTATION | | 22,200 | - | | 22,200 | Activity Report not attached. No names indicated on memos |
| Choma | 005849 | 24-Nov-20 | MR | CHW ALLOWANCES FOR MEASLES RUBELLA IMPLEMENTATION | | 23,100 | - | | 23,100 | Activity Report not attached. No names indicated on memos |
| Choma | TRANSFER | 26-Nov-20 | MR | MEASLES RUBELLA STAFF ALLOWANCES | | 14,800 | - | | 14,800 | Activity Report not attached. No names indicated on memos |
| Zimba | Cheque 1357 | 26.06.2018 | IPV/PCV | Procurement of fuel for child health work | 1,801 | | | | 1,801 | Unsupported with coupons, vehicle logbook to support the movement |
| Zimba | Cheque 1354 | 22.06.2018 | IPV/PCV | Procurement of of fuel for distribution of IPV, PCV and other vaccines | 1,850 | | | | 1,850 | Unsupported with vehicle logbook to support the movement |
| Zimba | Cheque 1351 | 19.06.2018 | IPV/PCV | Procurement of of fuel for distribution of IPV, PCV and other vaccines | 1,080 | | | | 1,080 | Unsupported with vehicle logbook to support the movement |
| Zimba | Cheque 1346 | 19.06.2018 | IPV/PCV | Payment for purchase of stationery for orientation | | | | 2,615 | 2,615 | Unsupported with disposal details for stores items such as bin cards, good received noted, delivery note |

| District | Voucher n° | Value date | Grant | Transaction description | Inadequate (ZMW) | No reports (ZMW) | Ineligible (ZMW) | Unsupported (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|----------|------------|------------|-------|--|------------------|------------------|------------------|-------------------|-------------------------------------|---|
| Samfya | | 6/11/2019 | HSS | Data review meeting | | 40,950 | | | 40,950 | 2 Data review meetings held in June & July; no ToRs for review; reports very brief and can barely tell the story of issues found and resolved accordingly |
| Samfya | | 6/11/2019 | HSS | Data review meeting | | | | 59,184 | 59,184 | No evidence seen of funds being disbursed to the lower facilities as indicated in the request letter. Funds were sent to an individual accountant. No additional payment sheets for cash were presented. |
| Samfya | | 10/14/2019 | HSS | Fuel | | | 10,000 | | 10,000 | Docs seen; fuel used for everything; and not necessarily immunisation; we saw Blood picking; adolescent programs etc; no mileage sheets kept. |
| Samfya | | 10/29/2019 | HSS | Fuel | | | 20,000 | | 20,000 | Docs seen; fuel used for everything; and not necessarily immunisation; we saw Blood picking; adolescent programs etc; no mileage sheets kept. |
| Samfya | | 4/9/2020 | HSS | imprest for UCI and Data support in Communities | | | 84,120 | | 84,120 | Activity report presented however, it does not indicate the actual 21 HFs where the outreaches were conducted; it also does not indicate the results in each of the HFs where outreaches were conducted on immunisation. It only indicates that 70% coverage was achieved in deworming & vit A. Additionally, we noted irregularities on the payment sheets; some people signed as having received payment in January 2020, others April 2020 and majority did not indicate date when they received the cash. The document is stamped as PAID in September 2020 yet the actual release of the cash happened in April 2020. |
| Samfya | | 4/14/2020 | HSS | Cost of fuel for the office | | | 27,556 | | 27,556 | Docs seen; fuel used for everything; and not necessarily immunisation; we saw Blood picking; adolescent programs etc; no mileage sheets kept. |
| Samfya | | 8/1/2020 | HSS | Imprest for Support supervision in Health facilities for Quarter 3 | | 117,674 | | | 117,674 | Payments were made to 24 HF staff to carry out outreaches in their areas. No reports have been obtained from each of the facilities; |
| Samfya | | 8/1/2020 | HSS | RHCs Data review and Out reach activities | | | 165,140 | | 165,140 | Report attached mentions support from Global Fund, Data review report only mentions 2 HFs Mano & Stage 2, no mention of other facilities where data review was done; Out reach activity report in 21 HFs does not provide immunisation coverages/data for each facility; |
| Samfya | | 2/11/2021 | HSS | Outreach activities by facilities | | 44,300 | | | 44,300 | Reports not seen at District; they claimed they are at HF level |
| Samfya | | 2/11/2021 | HSS | Outreach activities by facilities | | 86,200 | | | 86,200 | Reports not seen at District; they claimed they are at HF level |
| Samfya | | 5/21/2021 | HSS | RHC outreach activities | 145,435 | | | | 145,435 | Funds were paid to 25 people to execute outreaches in hard to reach areas for the months of May and June 2021. No individual reports were seen from each of the persons paid; the consolidated report mentions 8 facilities without mentioning their names apart from Mushili. The only result mentioned is 69 defaulting children traced in the entire exercise that lasted for over 18 days. |
| Milenge | PV707 | 03 12 2018 | HSS | LOGISTICS FOR OUTREACH SUPERVISION | | 15,148 | | | 15,148 | Activity report for outreach supervision not seen |
| Milenge | PV913 | 19 12 2018 | HSS | INTEGRATED OUTREACH IMPREST - MULUMBI RHC | | 4,350 | | | 4,350 | Activity report for integrated outreach not seen; Payment sheets were also not dated; and no signed off attendance sheets seen |

| District | Voucher n° | Value date | Grant | Transaction description | Inadequate (ZMW) | No reports (ZMW) | Ineligible (ZMW) | Unsupported (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|----------|------------|------------|-------|---|------------------|------------------|------------------|-------------------|-------------------------------------|---|
| Milenge | PV946 | 20 12 2018 | HSS | FACILITY MEETINGS WITH CHWS TO REVIEW DATA | 33,830 | | | | 33,830 | Undated Payment sheet and attendance sheets; Photocopied documents provided by Mulumbi HF; facility was impassable (reason) Only 2HFs, Chibende and Lwela had attendance sheets; only Chibende had minutes of review meetings; |
| Milenge | TRANSFER | 09 05 2019 | HSS | SUPPORTIVE SUPERVISORY VISITS IMPREST | 21,240 | | | | 21,240 | Payment sheets not dated; fair supervision report; however not seen a supervision tool or ToRs; not certain the exercise was comprehensive as required. No attendance sheets attached, or record of personnel supervised or mentioned in report attached |
| Milenge | `000006 | 24 02 2020 | HSS | TECHENICAL SUPPORT SERVICES | | 19,780 | | | 19,780 | Technical support supervision report not seen; payment sheets not dated |
| Milenge | `000009 | 02 03 2020 | HSS | FUEL PREPAYMENTS | 20,930 | | | | 20,930 | No documentation of places visited for which fuel was requested; only an activity name is indicated on fuel request voucher; some relate to non-immunisation activities like patient referral etc; we have not obtained mileage sheets/logs used |
| Milenge | `000016 | 04 03 2020 | HSS | MOTOR VEHICLE SERVICING GRZ | 10,928 | | | | 10,928 | No detail of what was serviced |
| Milenge | `000023 | 17 03 2020 | HSS | TECHNICAL SUPPORT SERVICES FOR APRIL | 19,780 | | | | 19,780 | Technical support supervision report not seen; payment sheets not dated |
| Milenge | `000028 | 15 04 2020 | HSS | ALLOWANCES FOR TECHNICAL SUPPORT | 19,780 | | | | 19,780 | Technical support supervision report not seen; payment sheets not dated |
| Milenge | TRANSFER | 22 05 2020 | HSS | DATA AUDIT ALLOWANCES IMPREST | 55,200 | | | | 55,200 | DQA report not seen; payment sheet not dated; No record of attendance or personnel assessed |
| Milenge | TRANSFER | 22 05 2020 | HSS | DATA AUDIT ALLOWANCES IMPREST | 75,200 | | | | 75,200 | Payment sheet not dated; Report seen however not detailed enough to capture work done on actual data review, i.e. comparisons between Registers & monthly reports & DHIS2 & Vaccine registers. DQAs not effective to capture data gaps; DQA tools used not seen No record of attendance or personnel assessed |
| Milenge | `000077 | 24 08 2020 | HSS | FUEL PRE-PAYMENT | 20,000 | | | | 20,000 | No documentation of places visited for which fuel was requested; only an activity name is indicated on fuel request voucher; some relate to non-immunisation activities like patient referral etc; we have not obtained mileage sheets/logs used |
| Milenge | `000108 | 16 11 2020 | HSS | MR SIA CAMPAIGN FUEL PREPAYMENT | 25,000 | | | | 25,000 | No documentation of places visited for which fuel was requested; only an activity name is indicated on fuel request voucher; some relate to non-immunisation activities like patient referral etc; we have not obtained mileage sheets/logs used |
| Milenge | BKT | 12 01 2021 | HSS | CONDUCTING TECHNICAL SUPERVISION MEETING | 10,800 | | | | 10,800 | No Payment sheet seen; Report seen |
| Milenge | BKT | 12 01 2021 | HSS | CONDUCTING TECHNICAL SUPERVISION MEETING | 10,800 | | | | 10,800 | No Payment sheet seen; Report seen |
| Milenge | BKT | 16 01 2021 | HSS | TO CONDUCT ORIENTATION MEETING IN COMMUNITY REGISTERS | 100,160 | | | | 100,160 | Payment sheets not dated, and no phone numbers provided to validate that payments were made to the right people |

| District | Voucher n° | Value date | Grant | Transaction description | Inadequate (ZMW) | No reports (ZMW) | Ineligible (ZMW) | Unsupported (ZMW) | Total questioned expenditures (ZMW) | Auditor's explanations/reasoning |
|------------------|------------|------------|-------|---|-------------------|------------------|------------------|-------------------|-------------------------------------|--|
| Milenge | 00131 | 05 02 2021 | HSS | UCI FUEL PREPAYMENT MADE | 22,563 | | | | 22,563 | No documentation of places visited for which fuel was requested; only an activity name is indicated on fuel request voucher; some relate to non-immunisation activities like patient referral etc; we have not obtained mileage sheets/logs used |
| Milenge | BKT005 | 11 08 2022 | HSS | REC STRATEGY,COLDCHAIN & EXPENDITURE TRACKING | 68,720 | | | | 68,720 | Payment sheet not dated and no attendance sheets seen |
| Milenge | BKT023 | 11 08 2022 | HSS | UCI & ADMINISTRATION ACTIVITIES | 111,060 | | | | 111,060 | No documentation of places visited for which fuel was requested; only an activity name is indicated on fuel request voucher; some relate to non-immunisation activities like patient referral etc; we have not obtained mileage sheets/logs used |
| Choma | Transfer | 25-Feb-21 | CDS | Allowances CBV CHW | 24,300 | - | - | - | 24,300 | Activity Report not attached. |
| Choma | Transfer | 25-Feb-21 | CDS | Allowances CBV CHW | 24,600 | - | - | - | 24,600 | Activity Report not attached. |
| Mpongwe | 0199562 | 07/07/22 | CDS | Fuel for payment of CBVs and collection of COVID-19 retirements | 14,005 | - | - | - | 14,005 | Fuel log sheets not attached |
| Mpongwe | 0191326 | 06/06/22 | CDS | Distribution of logistics | 26,240 | - | - | - | 26,240 | Distribution report attached is not comprehensive, it only highlights the commodities distributed and the personnel involved, it does not communicate the quantities distributed at each facility |
| Mpongwe | 0230911 | 11/04/23 | CDS | Transport fund to CBVs during social mobilisation | 124,875 | - | - | - | 124,875 | No activity report attached on file the previous general report is dated 11/07/2022 and yet this payment was made this year in April 2023 |
| Mpongwe | 0234930 | 19/06/23 | CDS | Payment for allowances and transport refund to vaccinators during R2 COVID-19 vaccination | 387,750 | - | - | - | 387,750 | No activity report attached on file the previous general report is dated 11/07/2022 and yet this payment was made this year in June 2023. No Attendance sheets attached |
| Mpongwe | 0234922 | 06/03/23 | CDS | Payment of vaccinators allowances for COVID-19 Round 1 campaign | 340,750 | - | - | - | 340,750 | No activity report attached on file the previous general report is dated 11/07/2022 and yet this payment was made this year in June 2023. |
| 27/6/2019 | | | CDS | Payment for purchase of stationery for the HPV training - Mitch Cyber Café | 1,390 | - | - | - | 1,390 | Absence of a receipt |
| 21/03/2023 | | | CDS | Being payment for fuel facilitation for COVID-19 targeted campaign activities | 45,352 | - | | | 45,352 | Missing Motor vehicle log sheets that indicate the fuel consumed in relation with the distances covered in Kms |
| TOTAL | | | | | 1,930,255 | 431,602 | 306,816 | 61,799 | 2,730,472 | |
| TOTAL USD | | | | | 119,668.63 | 26,757.72 | 19,021.45 | 3,831.31 | 169,279.11 | |

Annex 5 – Status of management actions from the 2023 Gavi programme audit

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
|--|--|--|--|--|--|
| <p>The Inter-Agency Coordinating Committee (ICC) governance and oversight mechanism needs to be strengthened</p> | <p>Recommendation 1</p> <p>To strengthen governance and oversight over programme management, MoH/EPI management should:</p> <ul style="list-style-type: none"> • ensure that all members of ICC and EPIC are briefed and oriented on their Terms of Reference and mandate. • ensure that EPIC issues are escalated to ICC for decision making where required. • develop a coordination dashboard to track the implementation and follow up of the action points from the EPIC and ICC meetings. This dashboard should indicate an owner and timeframe for the purposes of accountability during subsequent meetings. | <p>Action 1</p> <p>Management has taken note of the audit recommendations. The next EPIC and ICC meetings will be used to update the Terms of reference and orient the members.</p> <p>Action 2</p> <p>Management has taken note of the audit recommendations. EPIC will be strengthened, and the EPIC issues will be escalated to the ICC for the required decision making. To this effect secretariate will be tracking the submissions from EPIC to ICC.</p> <p>Action 3</p> <p>Management has taken note of the comments from the auditors. A coordination dashboard to track the implementation and follow up of the action points from the EPIC and ICC will be developed. The dashboard will be a live document and will have the action taken reports from the meetings indication the responsible Persons and the time frame for accountability purposes. The country has already held the First EPIC meeting and implementation progress will be tracked on tracker and will be presented in the first ICC meeting for the year scheduled for first week of March 2024.</p> | <p>Action 1</p> <p>Director Policy and Planning</p> <p>Action 2</p> <p>EPI Manager</p> <p>Action 3</p> <p>EPI Manager</p> | <p>Action 1</p> <p>31 March 2024)</p> <p>Action 2</p> <p>31 March 2024</p> <p>Action 3</p> <p>31 March 2024</p> | <p>New Deadline – 30 September 2024</p> <p>New Deadline – 30 September 2024</p> <p>Completed</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
|--|---|---|---|--|---|
| <p>Grant Management Requirements (GMRs) and recommendations from various reviews are still outstanding</p> | <p>Recommendation 2</p> <p>To enhance the oversight over implementation of recommendations from various assessments and audits, the MoH/EPI management should:</p> <ul style="list-style-type: none"> develop a tracking system at the EPI operational level and ensure all recommendations are captured, by priority ranking (high, medium, low). Where recommendations are repeated across several reviews, these should all be included in the tracker with one action and action owner to close off the action. For example, where recommendations are repeated in the EVM improvement plan and programme audit report, the recommendations should be aggregated and agreed action should address the issues noted in both reports. ensure that all the EVM improvement plan’s high priority activities are costed and prioritised for implementation. develop a dashboard at the ICC oversight level, taking into consideration contractual recommendations like GMRs vs. assurance recommendations and that these are allocated to an action owner with timelines for implementation. include semi-annual status reporting on implementation at the ICC meetings. share status updates on implementation of recommendations with Gavi after endorsement from ICC. | <p>Action 4</p> <p>Management has taken note of the comments from the auditors. The country has developed a tracking system at the EPI operational level that ensures all recommendations are captured, by priority ranking (high, medium, low)</p> | <p>Action 4</p> <p>EPI Manager</p> | <p>Action 4</p> <p>31 January 2024</p> | <p>New Deadline – 30 June 2024</p> |
| | | <p>Action 5</p> <p>Management acknowledges the recommendations. Prioritisation as well as budgeting is done. Resource mobilisation is underway.</p> | <p>Action 5</p> <p>EPI Manager</p> | <p>Action 5</p> <p>31 December 2024</p> | <p>Not yet due</p> |
| | | <p>Action 6</p> <p>EPI developed a draft dashboard that will take into consideration the GMRs and assurance recommendations. With this, actions will be allocated to a specific owner with timelines of implementation.</p> | <p>Action 6</p> <p>EPI Manager</p> | <p>Action 6</p> <p>31 March 2024</p> | <p>New Deadline – 30 September 2024</p> |
| | | <p>Action 7</p> <p>The auditors’ recommendation is noted. We agree and will ensure that a semi-annual status report on implementation will be submitted at the ICC meeting.</p> | <p>Action 7</p> <p>EPI Manager</p> | <p>Action 7</p> <p>31 July 2024</p> | <p>Not yet due</p> |
| | | <p>Action 8</p> <p>Management has taken note of the comments from the auditors. The status update on the implementation of recommendations will be shared with Gavi after endorsement from ICC which is expected to be convened by end of Quarter 1 of 2024.</p> | <p>Action 8</p> <p>EPI Manager</p> | <p>Action 8</p> <p>30 June, 2024</p> | <p>Not yet due</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
|---|---|---|--|--|---|
| <p>Inadequate coordination and monitoring of PEF Targeted Country Assistance (TCA) and other partner led programme activities</p> | <p>Recommendation 3</p> <p>To strengthen the coordination and monitoring of the PEF/TCA partners, the MoH/EPI management - in coordination with the TCA partners should:</p> <ul style="list-style-type: none"> • establish a coordination forum that brings together the EPI and all the TCA implementing partners to coordinate, review performance, and assess implementation progress against the OneTA plan, as per the approved workplan. • ensure that the TCA implementation progress and performance is reviewed by the ICC every three months, as per the Gavi PEF TCA guidelines. • ensure that implementation of all Gavi-funded priorities allocated to partners as part of the targeted country assistance are reviewed and validated against the status report of PEF TCA milestones. • ensure that there is no conflict of interest while assigning roles for seconded staff from implementing partners. | <p>Action 9</p> <p>The Ministry of Health has set up a Coordination and Management subcommittee that is Chaired by the EPI Manager. The membership is composed of MoH EPI Secretariat and the PEF/TCA partners. The subcommittee will review performance and assess implementation progress against the OneTA plan, as per the approved workplan.</p> <p>Action 10</p> <p>The country notes the comments and will update the ICC on the TCA implementation progress and performance as with other Gavi grants.</p> <p>Action 11</p> <p>The recommendation is well noted by the country. All Gavi-funded priorities allocated to partners as part of the PEF TCA will be reviewed and validated against the status report of milestones as per reporting timeline.</p> <p>Action 12</p> <p>The audit recommendation is noted. However, no evidenced conflict of interest in the PEF/TCA oversight as yet. All agencies have equal opportunity to support programme through staff secondment and PEF/TCA decisions are made jointly in partner coordination meetings. The programme will continue to assign roles of seconded staff that do not include agency self-oversight decisions which are reserved for MoH management staff</p> | <p>Action 9</p> <p>EPI Manager</p> <p>Action 10</p> <p>EPI Manager</p> <p>Action 11</p> <p>EPI Manager</p> <p>Action 12</p> <p>EPI Manager</p> | <p>Action 9</p> <p>By 1st quarter 2024(31st March 2024)</p> <p>Action 10</p> <p>30 June 2024</p> <p>Action 11</p> <p>Biannually starting 30 June 2024 and 30 November 2024</p> <p>Action 12</p> <p>31 March 2024</p> | <p>New Deadline – by 2nd quarter 2024(30th June 2024</p> <p>Not yet due</p> <p>Not yet due</p> <p>Completed</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
|---|--|--|---|--|--|
| | <p>Recommendation 4</p> <p>To ensure that MoH and EPI are regularly involved in the implementation of grants, the MoH/EPI management should:</p> <ul style="list-style-type: none"> • review and validate the completion of each grant activities undertaken by the implementing partners, based on the annual work plan approved by the MOH. • provide guidelines to the provinces, and districts to help them perform regular monitoring of grant activities undertaken by implementing partners. Thereafter, the provinces and districts should periodically report progress of grant implementation back to the MoH/EPI central office for further cross-checking with partners report. | <p>Action 13</p> <p>The auditor’s recommendation is well noted. A planning and coordination sub-committee has been established that includes MoH and implementing partners with a mandate to track and review implementation of grants. Update and review of grant completion will also be presented to MoH senior management during internal management and ICC meetings based on approved annual workplan. Joint Annual Reviews will be held to validate activities undertaken.</p> <p>Action 14</p> <p>The recommendation is noted. The country plans to hold inception meeting prior to any disbursement of the grant that will be used to provide guidelines on the implementation of the grant. For example, the country plans to conduct the inception meeting for the HSS/EAF and ITU funding as well as the CCEOP in February 2024. Monthly/quarterly report progress of grant will be implemented for the provinces and districts implementing the respective grants. The planning and coordination subcommittee will review these reports in the meeting.</p> | <p>Action 13</p> <p>EPI Manager</p> <p>Action 14</p> <p>Director Policy and Planning</p> | <p>Action 13</p> <p>31 March 2024</p> <p>Action 14</p> <p>Annually during the fourth quarter</p> | <p>New Deadline – 30 September 2024</p> <p>Not yet due</p> |
| <p>Impact of decentralisation on the immunisation programmes yet to be determined</p> | <p>Recommendation 5</p> <p>To ensure that the devolution results in the transition of responsibility to sub-national levels, while maintaining continuity in the implementation of EPI activities, MoH/EPI management should:</p> <ul style="list-style-type: none"> • develop detailed implementation guidelines on devolution with clearly defined processes and coordination mechanisms. • establish accountabilities for local governments by defining their roles and responsibilities, institutional structures, including working modalities. • prepare and implement capacity building plans at the national and sub-national levels; and | <p>Action 15</p> <p>The devolution of Government functions to local authority is being guided by an oversight National Decentralisation Committee that defines the processes and coordination mechanism between MoH and Local Government. MoH following this guidance will develop implementation guidelines for supported programmes including EPI to ensure continuity of activities.</p> <p>Action 16</p> <p>The accountabilities for local government for devolved function will be established following guidance by National Decentralisation Committee.</p> | <p>Action 15</p> <p>Director Policy and Planning</p> <p>Action 16</p> <p>Director Policy and Planning</p> | <p>Action 15</p> <p>30 June 2024</p> <p>Action 16</p> <p>30 June 2024</p> | <p>Not yet due</p> <p>Not yet due</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| | <ul style="list-style-type: none"> ensure that the transition process is costed. mobilise sufficient resources to sustain the EPI operations. | <p>Action 17</p> <p>Capacity building plans at national and sub-national levels will be prepared following establishment of accountabilities for local government staff.</p> <p>Action 18</p> <p>A costed transition plan will be developed guided by capacity assessments and functions to be devolved.</p> <p>Action 19</p> <p>The recommendation of the auditors has been noted. Government will continue to mobilise sufficient resources to sustain EPI operations by drawing from allocations from Central and local Government and lobbying for partner investments.</p> | <p>Action 17</p> <p>Director Policy and Planning</p> <p>Action 18</p> <p>Director Policy and Planning</p> <p>Action 19</p> <p>Permanent Secretary</p> | <p>Action 17</p> <p>30 June 2024</p> <p>Action 18</p> <p>30 June 2024</p> <p>Action 19</p> <p>31 August 2024</p> | <p>Not yet due</p> <p>Not yet due</p> <p>Not yet due</p> |
| <p>Sustainability and value for money concerns in roll out of systems</p> | <p>Recommendation 6</p> <p>To ensure sustainability and value for money of Gavi’s investments, the MoH/EPI management should carry out an independent total cost of ownership (TCO) analysis for any systems it wants to implement (including user licensing and system maintenance and support) to determine (i) the overall cost of implementing the system(s) and whether benefits outweigh investment costs; and (ii) whether the country is able to sustain and finance the costs of operating and maintaining the system once it is fully rolled out.</p> | <p>Action 20</p> <p>Management has taken note of the audit recommendations. Management will carry out an independent total cost of ownership (TCO) analysis for any systems it wants to implement in future.</p> | <p>Action 20</p> <p>EPI Manager</p> | <p>Action 20</p> <p>30 June 2024</p> | <p>Not yet due</p> |
| <p>Stock management records were incomplete and unreliable</p> | <p>Recommendation 7</p> <p>To identify and roll out a suitable and sustainable eLMIS, in future the MoH/EPI management should:</p> <ul style="list-style-type: none"> within its Logistics Technical Working Group (TWG), establish an eLMIS project steering team or appoint a project manager possessing the necessary expertise in IT | <p>Action 21</p> <p>The Auditors recommendation is noted and agreed to. In this regard, the Gavi TSS compliant system was identified, and work has already started. So far requirement gathering, and system configuration has been done. A</p> | <p>Action 21</p> <p>EPI Manager</p> | <p>Action 21</p> <p>30 June 2024</p> | <p>Not yet due</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| | <p>infrastructure. A project plan should be developed articulating the technical development specifications taking into consideration all of the key users’ requirements.</p> <ul style="list-style-type: none"> • identify suitable eLMIS options which suit the Country needs for both national and sub-national levels. • identify a suitable vendor taking into consideration the existing eLMIS systems in use which manage health commodities, so that where possible the introduction of multiple systems can be avoided. | <p>road map is place and the system is expected to be running by June 2024.</p> <p>Action 22</p> <p>Management notes and agrees to the recommendation by the auditors. The Gavi TSS compliant system was identified, and work has already started.</p> <p>Action 23</p> <p>Management has taken note of the comments from the auditors. A vendor to work on the eLMIS yet to be identified but processes are underway from the respective agencies that are supporting this activity.</p> | <p>Action 22</p> <p>EPI Manager</p> <p>Action 23</p> <p>EPI Manager</p> | <p>Action 22</p> <p>30 June 2024</p> <p>Action 23</p> <p>30 June 2024</p> | <p>Not yet due</p> <p>Not yet due</p> |
| | <p>Recommendation 8</p> <p>To address gaps identified in policies, that resulted in incomplete manual and system records, and to learn lessons from the previous period, MoH and EPI should:</p> <ul style="list-style-type: none"> • develop a policy to manage data governance, master data management, and how to manage system integration and the changes associated. This will be critical when transitioning to another eLMIS system in the future. • develop a data back-up policy. It is suggested that this include details such as: a schedule for the restoration testing of backups, the frequency of such tests, and who will be responsible for test management, reporting and quality assurance. | <p>Action 24</p> <p>Management has taken note of the recommendation from the auditors. The guidelines have been developed on steps to take in the absence of the electronic system and will be disseminated to sub-National level.</p> <p>Action 25</p> <p>Management has taken note of the recommendations made by the auditors. A repository for data backup will be developed once the system is in operation. This will involve 7 days automatic system back-up by the Logisticians and ICT officers at different levels.</p> | <p>Action 24</p> <p>EPI Manager</p> <p>Action 25</p> <p>EPI Manager</p> | <p>Action 24</p> <p>31 March 2024</p> <p>Action 25</p> <p>30 June 2024</p> | <p>New Deadline – 30 September 2024</p> <p>Not yet due</p> |
| | <p>Recommendation 9</p> <p>To address gaps in stock record information from the past periods, MoH/EPI management should:</p> <ul style="list-style-type: none"> • determine its minimum data/information requirements from the past period sufficient to support the continuity of the programme. Thereafter with the help of system | <p>Action 26</p> <p>Management has taken note of the comments from the auditors; The temporal access to the system was granted and data was retrieved.</p> <p>Action 27</p> | <p>Action 26</p> <p>EPI Manager</p> <p>Action 27</p> | <p>Action 26</p> <p>31 March 2024</p> <p>Action 27</p> | <p>New Deadline – 30 September 2024</p> <p>Completed</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| | developer, the relevant data should be retrieved from Logistimo. • determine its minimum requirements for maintaining manual stock records in parallel at each level, in order to support the completeness and accuracy of vaccine management going forward. | Management has taken note of the comments from the auditors; Vaccine Arrival reports, supply vouchers, vaccine receipts and issued, requisitions are being documented and filed for completeness | EPI Manager | 31 March 2024 | |
| | <p>Recommendation 10</p> <p>To address the deficiencies in inventory management SOPs, the MoH/EPI management should revise relevant sections of its SOPs, including guidance on the investigation and approval of stock adjustments.</p> | <p>Action 28</p> <p>The recommendations by the Auditors are noted and to this effect, SOP for effective vaccine and cold chain management have been revised.</p> | <p>Action 28</p> <p>EPI Manager</p> | <p>Action 28</p> <p>30 June 2024</p> | Not yet due |
| | <p>Recommendation 11</p> <p>To address gaps in governance and oversight over vaccine supply chain processes and vaccine management practices, MoH/EPI management should:</p> <ul style="list-style-type: none"> • train all officers involved in the vaccine management processes on the use of available manual records and on the eLMIS when it is rolled out. • strengthen the monitoring and supervision mechanisms to enforce best practices like conducting and documenting physical counts, record keeping, among others by developing ToRs for support supervision, defining key deliverables for quality control, having annual supervision workplans, and by providing helping tools or forms to cover all aspects. In addition, feedback from supervision should be formally documented and communicated to the respective offices for appropriate action and the closure of action points should be followed up at all levels. • work with UNICEF to ensure supervision of NVS is conducted by MoH/EPI on a regular basis, and documented feedback is provided and followed up. | <p>Action 29</p> <p>Management has taken note of the comments from the auditors; orientation ,mentorship, TSS is planned for the paper based system with the guidelines developed. And as soon as the eLMIS introduction commences, trainings and mentorships will also be conducted for all users. Additionally, every transaction type e.g receipt, issue, stock count will be printed and filled in by the relevant entities as way of enhancing the back up.</p> <p>Action 30</p> <p>Recommendation by Auditors is noted by Management. Vaccine management aspects are already imbedded into the main EPI checklist. The Programme will ensure feedback is sent formally to the visited institutions and action points followed.</p> <p>Action 31</p> <p>National vaccine store will regularly be supervised by the senior management officers by way of spot checks to ensure adherence to the standards.</p> | <p>Action 29</p> <p>EPI Manager</p> <p>Action 30</p> <p>EPI Manager</p> <p>Action 31</p> <p>EPI Manager/UNICEF</p> | <p>Action 29</p> <p>30 June 2024</p> <p>Action 30</p> <p>30 June 2024</p> <p>Action 31</p> <p>31 March 2024</p> | <p>Not yet due</p> <p>Not yet due</p> <p>Completed</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| <p>Low stock at national and subnational stores resulted in significant stock outs at service delivery level</p> | <p>Recommendation 12</p> <p>To ensure availability of adequate supplies of vaccines in-country, MoH/EPI management should:</p> <ul style="list-style-type: none"> • work with the Ministry of Finance to review the timing of payments of co-financing for vaccines. • conduct periodic reviews of stock levels in the country to provide learning for the annual vaccine planning projections. • adjust forecasting and planning calculations, where necessary, to ensure that adequate buffer stocks are included which are sufficient to mitigate the risk of stock shortages, including taking into account the procurement and replenishment lead times. | <p>Action 32</p> <p>The recommendation by the auditors has been noted. Profiling of funds for procurement of vaccines through co-financing mechanism was reviewed to ensure payments are made by June annually</p> <p>Action 33</p> <p>Recommendation by auditors have been noted and this has been strengthened and is being conducted monthly.</p> <p>Action 34</p> <p>Recommendation by auditors have been noted. 2024 forecasting has taken note of these adjustments and will always be done for the subsequent years.</p> | <p>Action 32</p> <p>Director Finance</p> <p>Action 33</p> <p>EPI Manager</p> <p>Action 34</p> <p>EPI Manager</p> | <p>Action 32</p> <p>30 June 2024, then annually</p> <p>Action 33</p> <p>31 March 2024</p> <p>Action 34</p> <p>31 December 2024</p> | <p>Not yet due</p> <p>Completed</p> <p>Not yet due</p> |
| <p>Vaccine distribution challenges experienced at national and sub national levels</p> | <p>Recommendation 13</p> <p>To improve effectiveness of vaccine distribution, MoH/EPI management with representation from the NVS logistics team should:</p> <ul style="list-style-type: none"> • develop and disseminate annual vaccine distribution schedules and plans to all PVS and ensure that orders and deliveries by PVS and NVS respectively are made in accordance with the schedule. • conduct a comprehensive needs assessment to establish the current distribution gaps and request or mobilize resources in future grants applications based on the needs assessment result. • closely follow-up on the timely transfer and payment of government funds in support of the operational costs of distributing vaccines. • improve oversight over the distribution of vaccines at national and sub-national level (for example reviewing and signing off proof of delivery documents from the PVS, and orders and deliveries by PVS and NVS are consistent with the schedule) | <p>Action 35</p> <p>Recommendation is well noted, and distribution schedules and plans have been developed for 2024 and this will always be done for the subsequent years</p> <p>Action 36</p> <p>Recommendation is well noted and needs assessment conducted and costing is underway to determine the cost for resource mobilisation.</p> <p>Action 37</p> <p>The recommendation by the auditors is well noted. Submission will be made timely for profiling of release of resources for distribution of vaccines.</p> <p>Action 38</p> <p>The recommendation is well noted and signing off proof of delivery has been enhanced at all levels in line with the standards</p> | <p>Action 35</p> <p>EPI Manager</p> <p>Action 36</p> <p>EPI Manager</p> <p>Action 37</p> <p>EPI Manager</p> <p>Action 38</p> <p>EPI Manager</p> | <p>Action 35</p> <p>31 March 2024</p> <p>Action 36</p> <p>30 June 2024</p> <p>Action 37</p> <p>Every first month of a quarter</p> <p>Action 38</p> <p>31 March 2024</p> | <p>Completed</p> <p>Not yet due</p> <p>New Deadline – by 3rd quarter 2024(30th September 2024)</p> <p>Completed</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| <p>Inadequate cold chain storage capacity at NVS and gaps in management of cold chain equipment</p> | <p>Recommendation 14</p> <p>To address the cold chain storage gaps, MoH/EPI management should engage development partners and other stakeholders to help support the provision of additional cold chain storage support. In the meantime, to help clear slow-moving COVID-19 doses, efforts should be made to increase the demand for these vaccines, including the routinisation of COVID-19 vaccination, among other interventions.</p> | <p>Action 39</p> <p>Management acknowledges the auditors findings on the cold chain storage gaps and engagements with cooperating partners is ongoing. The team noted a negative storage gap at the National Vaccine Stores and the Ministry of Health has received support from Africa CDC of about 150 CCE for national and subnational levels. Currently in pipeline is the support from World bank procurement of the walk-in freezer, SDD refrigerators, refrigerated trucks and a number of assorted spares parts. Also in Pipeline is about 210 vaccine refrigerators under CCEOP 2.0 support to be implemented this year. Additionally, the Government is also procuring about 59 Solar Direct Refrigerators (SDD) to address the existing gaps at health facility level.</p> <p>Management acknowledges the finding of the auditors on the slow moving of Covid -19 vaccine doses and wish to state that in the quest to increase demand and improve vaccine uptake, a covid-19 integration into routine and primary health care guideline is being developed by EPI and cooperating partners which has highlighted target populations categorised into high risk, low risk and medium risk. This will be finalised by the end of 1st quarter 2024. In addition, the Advocacy, Communication and Social Mobilisation team has also been engaged to help identify and sensitise the target groups identified in the integration guidelines.</p> | <p>Action 39</p> <p>EPI Manager</p> | <p>Action 39</p> <p>31 June 2024</p> | <p>Not yet due</p> |
| | <p>Recommendation 15</p> <p>To improve cold chain management and the service life of cold chain equipment, MoH/EPI management should:</p> <ul style="list-style-type: none"> • design and use proper preventive maintenance checklists and logs, for all cold chain equipment items at national and sub-national stores. | <p>Action 40</p> <p>Management acknowledges the auditors’ recommendation. The program has been using the existing Maintenance checklist embedded in the cold chain manual which has now been reviewed to meet the</p> | <p>Action 40</p> <p>EPI Manager</p> | <p>Action 40</p> <p>31 March 2024)</p> | <p>Completed</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| | <ul style="list-style-type: none"> design and print temperature monitoring forms in the recommended SOP format for vaccine management. develop and distribute job aids on cold chain management to all cold chain handling points; and develop and disseminate contingency plans in the event of a breakdown for all vaccine handling points. | <p>standard requirement for preventive Maintenance Check list.</p> <p>Action 41</p> <p>Management acknowledges the auditors’ recommendation on the temperature chart. The chart already exists and is now standardised. Printing will be done centrally and distributed to all cold chain storage points as per 2024 joint workplan with UNICEF.</p> <p>Action 42</p> <p>Management acknowledges the auditor’s recommendation on job aids for cold chain management. These have now been developed for printing and distribution to all cold chain handling points as per 2024 joint workplan with UNICEF.</p> <p>Action 43</p> <p>Management acknowledges the auditors’ recommendation on the Contingency Plan in the event of the Cold Chain breakdown. The Generic Contingency plan already exist and embedded in the Cold Chain Manual and will be disseminated to all vaccine handling points for adaptation by every level of the supply chain system.</p> | <p>Action 41</p> <p>EPI Manager</p> <p>Action 42</p> <p>EPI Manager</p> <p>Action 43</p> <p>EPI Manager</p> | <p>Action 41</p> <p>30 June 2024</p> <p>Action 42</p> <p>30 June 2024</p> <p>Action 43</p> <p>31 March 2024</p> | <p>Not yet due</p> <p>Not yet due</p> <p>Completed</p> |
| <p>Gaps in management of expired vaccines</p> | <p>Recommendation 16</p> <p>To improve management of expired vaccines, the MoH/EPI management should:</p> <ul style="list-style-type: none"> develop a management of expirations policy for medical waste including vaccines. collaborate with the Zambia Environmental Management Agency to expedite the disposal process for expired vaccines. segregate expired vaccines from viable stock at sub-national levels. | <p>Action 44</p> <p>Management acknowledges the comments from Auditors. The disposal of waste policy will be followed to ensure improved management of expired vaccines by ensuring timely and regular spot checks, identification and disposal of expired products following the National Waste Disposal guidelines.</p> <p>Action 45</p> | <p>Action 44</p> <p>EPI Manager</p> <p>Action 45</p> <p>EPI Manager</p> | <p>Action 44</p> <p>31 March 2024</p> <p>Action 45</p> <p>31 March 2024</p> | <p>Completed</p> <p>New Deadline – 30 September 2024</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
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| | <ul style="list-style-type: none"> as part of supervisory visits, the review of expired vaccine management should be included, to ensure compliance at sub-national levels. | <p>Management acknowledges the comments from Auditors. Management has since engaged ZEMA in addition to other necessary measures to ensure expedited disposal process.</p> <p>Action 46</p> <p>Management takes note of the recommendations by the auditors and to this effect, constant engagement with sub-national levels has been initiated to ensure effective management of expired vaccines.</p> <p>Action 47</p> <p>Management notes and agrees with the comments by the Auditors. A plan has since been developed to ensure quarterly review of expired vaccine management through supervisory visits</p> | <p>Action 46</p> <p>EPI Manager</p> <p>Action 47</p> <p>EPI Manager</p> | <p>Action 46</p> <p>31 March 2024</p> <p>Action 47</p> <p>31 March 2024</p> | <p>New Deadline – 30 September 2024</p> <p>New Deadline – 30 September 2024</p> |
| <p>Target population data may not be accurate and set immunisation targets have not been met since 2020</p> | <p>Recommendation 17</p> <p>To determine targets for the next period, EPI/MoH management should:</p> <ul style="list-style-type: none"> determine the impact of the pandemic and number of children that missed vaccinations during the period to set appropriate short-term catch-up targets and ensure that missed opportunities are integrated into ongoing campaigns. document lessons learned from the previous National Health Strategic Plan (NHSP) and incorporate learnings into the new NHSP. | <p>Action 48</p> <p>Management acknowledges the findings by the auditors. The catch-up plan has been developed and includes the impact of the pandemic and children that missed vaccinations have been identified. The plan also includes integrating missed opportunities into ongoing campaigns and strengthening the immunisation pillar at all levels of care.</p> <p>Action 49</p> <p>Management is agreeable to the findings of the auditors and wish to state that the lessons from the previous National health strategic plan were documented and were used to inform the new NHSP on immunisation pillar</p> | <p>Action 48</p> <p>EPI Manager</p> <p>Action 49</p> <p>EPI Manager</p> | <p>Action 48</p> <p>31 March 2024</p> <p>Action 49</p> <p>30 June, 2024</p> | <p>Completed</p> <p>Not yet due</p> |

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| | <p>Recommendation 18</p> <p>To address the challenges in the denominator and ensure that the appropriate adjustments are made, the EPI/MoH management should:</p> <ul style="list-style-type: none"> review the denominator in DHIS2 together with the ZAMSTATS projections and ensure that the adjustments in DHIS2 are normalised. consider undertaking independent surveys, such as a coverage evaluation survey, to supplement and review the accuracy of reported data. work with the WUENIC team to review data using sample studies, instead of desk-based reviews, to establish a more accurate picture of the country's progress. | <p>Action 50</p> <p>Denominators in DHIS2 were reviewed using the ZAMSTAT 2022 population. As for previous denominator estimates, there were three methods available to estimate the population under one as follows.</p> <ul style="list-style-type: none"> -Via BCG -Via ANC -Via Deliveries <p>The team choose ANC because the other two methods could not give us normal coverages.</p> <p>The ANC method was used with the following criteria.</p> <p>The middle point between 2014 and 2018 was used for total ANC numbers in DHIS2 Thereafter a proportion of ANC from ZDHS 2018 to estimate total pregnancies was arrived at. After taking into account the deliveries, live-births and Foetal Losses the under one was then extrapolated and interpolated for the years before 2016 and after.</p> | <p>Action 50</p> <p>Assistant Director - M&E</p> | <p>Action 50</p> <p>28 February 2024</p> | <p>New Deadline – 30 September 2024</p> |
| | | <p>Action 51</p> <p>A demographic health survey that includes evaluation of RI coverage has been planned for implementation in 2024.</p> | <p>Action 51</p> <p>Director Planning</p> | <p>Action 51</p> <p>June 2024</p> | <p>Not yet due</p> |
| | | <p>Action 52</p> <p>The country takes note of the recommendation. The country will engage the WUENIC team to review the data using sample studies to establish more accurate picture of the county's progress.</p> | <p>Action 52</p> <p>EPI Manager</p> | <p>Action 52</p> <p>May 2024</p> | <p>Not yet due</p> |

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| <p>Inconsistencies in administrative immunisation coverage</p> | <p>Recommendation 19</p> <p>To ensure the availability of accurate and reliable immunisation data for decision making, MoH/EPI management should:</p> <ul style="list-style-type: none"> • routinely triangulate available data, including an assessment of the administrative coverage data and vaccine availability/utilisation, to check for accuracy of data reported. Such analyses should be completed at the national and sub-national levels, and any data inconsistencies noted should be validated and explained. • ensure that all primary data collection tools are completed correctly and correlate or support each other. • consistently complete data verification and validation exercises at the health facility and district levels. • ensure adequate supervision at sub-national level over data collection and management including follow-ups of recommendations, to address data management gaps arising from routine supervision visits. | <p>Action 53</p> <p>Commodities database being developed and to serve as a triangulation point for service and commodity data. Further services of the Zambia analytic platform ZHAP are being sourced to help in data triangulation. ZHAP is a data visualisation platform that integrates data from different databases.</p> <p>Action 54</p> <p>Lot Quality Assurance Sampling (LQA) will be incorporated in DQA guidelines. This will require each facility to complete the LQAs and if not passed, the entire report will have to be re-done.</p> <p>Action 55</p> <p>All DQA will be completed at health facility and district level following the plan in the DQIP.</p> <p>Action 56</p> <p>Quarterly supervision visits planned for and follow-up mentorship to be conducted in March, June, September and December of 2024.</p> | <p>Action 53</p> <p>Assistant Director - M&E</p> <p>Action 54</p> <p>Assistant Director - M&E</p> <p>Action 55</p> <p>Assistant Director - M&E</p> <p>Action 56</p> <p>Assistant Director - M&E</p> | <p>Action 53</p> <p>April 24</p> <p>Action 54</p> <p>June 24</p> <p>Action 55</p> <p>June 24</p> <p>Action 56</p> <p>March, June, Sept, Dec 2024</p> | <p>New Deadline – 1 March 2025</p> <p>Not yet due</p> <p>Not yet due</p> <p>New Deadline – June, Sept, Dec 2024</p> |
| <p>Slow implementation of the Data Quality Improvement plan</p> | <p>Recommendation 20</p> <p>To improve data availability, quality and use, the MoH/EPI management should:</p> <ul style="list-style-type: none"> • ensure that all DQAs are carried out according to the WHO-endorsed methodology. This should include developing costed DQIPs, after each DQA. • work with other health development partners to develop terms of reference, for the M&E technical working group and to reactivate and restore this group. • ensure that the M&E technical working group properly monitors all the activities identified in the DQIP and implement in a time bound manner. | <p>Action 57</p> <p>Data audit guidelines in line with WHO guidelines being developed to standardise how all DQAs are conducted including RI.</p> <p>Action 58</p> <p>ToRs for M&E TWG have been developed, chair and secretariate appointed, and schedule of meetings drawn.</p> <p>Action 59</p> | <p>Action 57</p> <p>Assistant Director - M&E</p> <p>Action 58</p> <p>EPI Manager</p> <p>Action 59</p> <p>EPI Manager</p> | <p>Action 57</p> <p>March, June, Sept, Dec 2024</p> <p>Action 58</p> <p>31 January 2024</p> <p>Action 59</p> <p>28 February 24</p> | <p>New Deadline – 31 July, 2024</p> <p>Completed</p> <p>New Deadline – 31 July, 2024</p> |

| Issue | Audit recommendation | Management action | Action Owner | Timelines | Status as of 30 May 2024 |
|---------------------------------------|--|--|--|---|----------------------------------|
| | <ul style="list-style-type: none"> budget for the outstanding DQIP action items and ensure that funding is allocated to all critical areas of the plan. | <p>DQIP drafted and at stage of seeking buy-in from technical working partners. Final plan to be conducted 1st Week of February</p> <p>Action 60</p> <p>The DQIP action were prioritised and costed for possible financing.</p> | <p>Action 60</p> <p>EPI Manager</p> | <p>Action 60</p> <p>28 February 24</p> | <p>New Deadline – 30 June 24</p> |
| <p>Gaps in fixed asset management</p> | <p>Recommendation 21</p> <p>To comply with the GMRs, the MoH/EPI management should ensure that the FAR captures all Gavi funded assets and that annual physical asset verifications are consistently done, as required.</p> | <p>Action 61</p> <p>Management has taken note of the recommendation from the auditors and the assets register has been put in place for all the assets procured by the partners (CHAZI, CIDRZ and UNICEF).</p> | <p>Action 61</p> <p>EPI Manager</p> | <p>Action 61</p> <p>31 March 2024</p> | <p>Completed</p> |

Annex 6 – Management action plan from the 2024 Programme Audit - Supplemental

| Issues | Audit Recommendations | Management Action | Action Owner | Timelines |
|--|---|--|--|---|
| <p>Vaccine Supply Chain system - eLMIS implementation considerations</p> | <p>Recommendation 1 For the successful implementation of its eLMIS project, the MoH/EPI management should consider establishing the following:</p> <ul style="list-style-type: none"> • a project governance framework with clear ownership structures within MoH. • clear roles and responsibilities for stakeholders. • project milestones and system performance indicators that tie into broader digital health strategy objectives. • matrices for tracking consultant(s) performance to ensure accountability. • a post pilot assessment detailing lessons learned and key pilot results. A pilot report should be shared with MoH and Gavi for concurrence prior to nationwide systems rollout. • a needs-assessment – focusing on the required capacities for the system rollout and post implementation support, including server infrastructure, data backups and disaster recovery, HR, digital literacy, equipment maintenance and disposal. • a robust data migration plan to ensure data accuracy, completeness, and security during the transition to the new eLMIS system. • Including a feasibility assessment, as part of consultant’s scope of work, focused on upgrading the eLMIS to the latest version. • a system integration roadmap evaluating systems readiness to integrate, master data, data requirements and cost of integrations. • a deployment (rollout) plans to ensure that timelines set for implementation of the project is sufficient. • include a system review section, as part of HSS support supervision activities to subnational levels. | <p>Action 1 MoH is finalising project coordination mechanisms that will function within the existing system governance framework. The project governance framework will detail oversight roles/responsibilities of the Ministry and expectations across organizations during the 18 month implementation period.</p> <p>Action 2 Roles and responsibilities of stakeholders are included in the project governance framework and will be reviewed and shared with Gavi team.</p> <p>Action 3 Project milestones have been defined and included in the RFP document (see shared document). The System Performance Indicator Matrix is defined by MoH ICT Unit for all systems.</p> <p>Action 4 Deliverables defined in the RFP document will be adapted into a matrix to monitor consultant performance.</p> <p>Action 5 This is included in the consultant deliverables</p> <p>Action 6 This assessment is part of the Sustainability and Transition Plan that is a key deliverable of the consultant (see shared RFP document), the consultant will work closely with MoH ICT to understand infrastructure needs and existing GRZ equipment maintenance plans.</p> <p>Action 7 The MoH ICT Unit is working with MoH Logisticians to develop a data migration plan.</p> <p>Action 8 This will be added to the consultant scope of work for the first deliverables (Inception Report and Costed Implementation Plan).</p> | <p>Action 1 MoH/EPI Manager</p> <p>Action 2 MoH/EPI Manager</p> <p>Action 3 MoH Senior ICT Officer</p> <p>Action 4 MoH Senior ICT Officer</p> <p>Action 5 MoH/EPI Manager</p> <p>Action 6 MoH/EPI Manager</p> <p>Action 7 MoH Senior ICT Officer</p> <p>Action 8 MoH/EPI Manager</p> | <p>Action 1 15 July 2024</p> <p>Action 2 15 July 2024</p> <p>Action 3 Done</p> <p>Action 4 19 July 2024</p> <p>Action 5 Done</p> <p>Action 6 30 September 2024</p> <p>Action 7 31 July 2024</p> <p>Action 8 30 September 2024</p> |

| Issues | Audit Recommendations | Management Action | Action Owner | Timelines |
|---|--|--|---|---|
| | | <p>Action 9 This will be included in the consultant deliverables (Integration and Interoperability Roadmap).</p> <p>Action 10 This is included in the consultant deliverables (Costed Implementation Plan that includes a 2-phase deployment strategy, see shared RFP document).</p> <p>Action 11 The HSS support supervision assessment tools have been included in the eLMIS review.</p> | <p>Action 9 MoH/EPI Manager</p> <p>Action 10 MoH/EPI Manager</p> <p>Action 11 MoH/EPI Manager</p> | <p>Action 9 30 September 2024</p> <p>Action 10 30 September 2024</p> <p>Action 11 30 June 2024</p> |
| <p>Weaknesses in controls over expenditure supporting documents leading to questioned expenditure</p> | <p>Recommendation 2 To ensure that funds are properly and adequately accounted for, MoH/EPI management should:</p> <ul style="list-style-type: none"> provide clarity on document retention through the public financial management guidelines, including location and retention of original supporting documents during internal audits. share clear financial management guidelines with the subnational levels (i.e., provinces and districts). ensure regular review/validation of supporting documents to ensure compliance with the financial management guidelines. supportive supervision checklists should include financial management aspects. ensure that all expenditures are adequately supported with relevant documents such as activity reports, attendance sheets, fuel/vehicle logbooks. ensure that required management actions in the internal audit management letters are followed up in a timely manner. consider mobile money (e-cash) payment options for payments of DSA and allowances to beneficiaries. | <p>Action 12 The Information Management Act of 2020 allows scanned documents as evidence for expensed funds. Original documents will be kept by the respective provinces and districts and will always be available for review.</p> <p>Action 13 Financial Management in the public sector is guided by the Public Finance Management Act No. 1 of 2018 and the Public Financial Management (General) Regulations of 2020. These documents have been shared with all the subnational accountants and will be explained during the HSS3 inception orientation.</p> <p>Action 14 This will be incorporated into the Annual Workplan and Budget once programme implementation commences.</p> <p>Action 15 This will be incorporated into the Annual Workplan and Budget once programme implementation commences.</p> <p>Action 16 Compliance reviews will be conducted regularly once programme implementation commences.</p> <p>Action 17 All internal audit recommendations are followed up and these are reviewed by the Internal Audit Oversight Committee.</p> | <p>Action 12 Director Finance</p> <p>Action 13 Director Finance</p> <p>Action 14 Director Finance</p> <p>Action 15 Director Finance</p> <p>Action 16 Senior Accountant</p> <p>Action 17 Senior Accountant</p> | <p>Action 12 30 September 2024</p> <p>Action 13 31 July 2024</p> <p>Action 14 30 September 2024</p> <p>Action 15 30 September 2024</p> <p>Action 16 30 September 2024</p> <p>Action 17 31 December 2024</p> |

| Issues | Audit Recommendations | Management Action | Action Owner | Timelines |
|---|--|---|--|---|
| | | <p>Action 18 Mobile money (e-cash) payment options will be considered as per the guidance from the Ministry of Finance and National Planning.</p> | <p>Action 18 Director Finance</p> | <p>Action 18 30 September 2024</p> |
| <p>Weaknesses in budgeting and financial management at national level</p> | <p>Recommendation 3 To ensure the effective execution of the Senior accountant role (which is funded by Gavi), the MoH/EPI management should:</p> <ul style="list-style-type: none"> carry out regular performance evaluations of the accounting role. redesign its management processes for Gavi grants to comply with Gavi’s guidelines on financial management, including specifically using the financial reporting template. consider configuring and fully using the financial management systems available in MoH/EPI, such as Navision and/or the national IFMIS, to manage Gavi funds. | <p>Action 19 Management acknowledges the observation by the Audit Team and wishes to report that comprehensive performance appraisals will be done on key roles including finance.</p> <p>Action 20 The management processes for Gavi grants will be reviewed to comply with the Gavi financial reporting template The country notes the comments and will update the ICC on the TCA implementation progress and performance as with other Gavi grants.</p> <p>Action 21 Management agrees with the recommendation by the Audit Team and wishes to report that due consideration will be given to ensure usage of existing financial management systems (SAP/Nav) in the management of GAVI Funds.</p> | <p>Action 19 Director Finance</p> <p>Action 20 Director Finance</p> <p>Action 21 Director Finance</p> | <p>Action 19 Annually</p> <p>Action 20 4th quarter 2024</p> <p>Action 21 4th quarter 2024</p> |
| | <p>Recommendation 4 To enhance financial reporting and accountability, the MoH/EPI management should:</p> <ul style="list-style-type: none"> prepare and reconcile cash grants to expenditures and bank balances, to ensure the traceability and accountability of all Gavi-provided funds. ensure that bank reconciliation statements are reviewed and signed-off by the MoH/EPI’s senior management, to ensure the reconciliations’ accuracy and completeness. prepare specific grant reports for the MR and IPV campaigns, and the HPV VIG grant, using the Gavi approved templates, and subsequently submit these reports to Gavi. | <p>Action 22 Management will ensure cash grants are reconciled with expenditures and bank balances on a monthly basis.</p> <p>Action 23 Management will ensure bank reconciliation statements are reviewed and signed-off by relevant supervisors on a monthly basis.</p> <p>Action 24 Management acknowledges the observation by the Audit Team and wish to report that grant specific reports were prepared and available for verification.</p> | <p>Action 22 Director Finance</p> <p>Action 23 Director Finance</p> <p>Action 24 Director Finance</p> | <p>Action 22 Monthly</p> <p>Action 23 Monthly</p> <p>Action 24 Every time the activities are undertaken.</p> |

| Issues | Audit Recommendations | Management Action | Action Owner | Timelines |
|--|--|--|--|---|
| | <p>Recommendation 5 To enhance oversight over its Gavi grants, the EPI/MoH management should:</p> <ul style="list-style-type: none"> engage the MoH’s Internal audit department to share its annual internal audit workplans with Gavi in the first quarter of every year and thereafter ensure that the relevant Gavi grants are subsequently reviewed by the Internal Audit department, as per their workplan. Ensure that the internal audit reports prepared by MoH as well as external audit reports prepared by the Office of the Auditor General, are presented at the ICC meetings for information and tracking of recommendations. | <p>Action 25 Management acknowledges the observation by the Audit Team and wishes to report that the Internal Audit Department has been engaged to ensure Gavi grants are included in the annual internal audit workplans.</p> <p>Action 26 Management acknowledges the observation by the Audit Team and wishes to report that the Internal and External Audit reports will be considered for presentation at ICC meetings.</p> | <p>Action 25 Director Finance</p> <p>Action 26 EPI Manager</p> | <p>Action 25 Annually</p> <p>Action 26 Annually</p> |
| <p>Some progress was made in addressing the 2023 programme audit recommendations</p> | <p>Recommendation 6 To enhance oversight over the implementation and ensure adequate follow up of outstanding audit recommendations, the MoH/EPI management should make sure that regular monitoring and validation mechanism is in place supported by scheduled/periodic status update meetings.</p> | <p>Action 27 Periodic reviews will be conducted by EPI on a monthly basis and MoH Senior Management every quarter</p> | <p>Action 27 EPI Manager</p> | <p>Action 27 31 December 2024</p> |