



AUDIT

OF

UNDP CHAD

GRANTS FROM THE GLOBAL FUND TO FIGHT
AIDS, TUBERCULOSIS AND MALARIA

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Report on the Audit of UNDP Chad Grants from the Global Fund to Fight AIDS, Tuberculosis and Malaria Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 3 to 13 October 2016, conducted an audit of one grant from the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund) (Output No. 82056 [Malaria]) managed by UNDP Chad (the Office) as the Principal Recipient. This grant was managed under the Global Fund's Additional Safeguard Policy.¹ The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

- (a) governance and strategic management (organizational structure, staffing, capacity development and exit strategy);
- (b) programme management (project approval and implementation, monitoring and evaluation, grant closure);
- (c) Sub-recipient management (selection, assessment and contracting, funding, reporting, oversight and monitoring);
- (d) procurement and supply management (qualification and forecasting, procurement of health products, quality assurance of health products, procurement of other goods and services, supply management [inventory, warehousing and distribution], asset management, individual contractors); and
- (e) financial management (revenue and accounts receivable, expenditures, reporting to the Global Fund).

The audit covered the Global Fund-related activities of the Office from 1 January 2014 to 31 December 2015. The Office recorded Global Fund-related expenditures of approximately \$10.5 million. The last audit of the Office's Global Fund-related activities was conducted by OAI in 2015 as a follow-up to a 2014 audit.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Overall audit rating

OAI assessed the Office's management of the Global Fund grants as **unsatisfactory**, which means, "Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised." This rating was mainly due to the use of an incorrect agreement modality, weak oversight of direct payments, lack of capacity in the Programme Management Unit, inadequate quality assurance over finished pharmaceutical products, and control weaknesses within inventory management and distribution (stock-outs).

Key recommendations: Total = 9, high priority = 6

¹ The Additional Safeguard Policy is a range of tools established by the Global Fund as a result of its risk management processes.

Objectives	Recommendation No.	Priority Rating
Achievement of the organization's strategic objectives	2, 3	Medium
Reliability and integrity of financial and operational information	4	High
Effectiveness and efficiency of operations	5	Medium
	1, 8, 9	High
Compliance with legislative mandates, regulations and rules, policies and procedures	6, 7	High

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. All high (critical) priority recommendations are presented below:

Lack of capacity in Programme Management Unit (Issue 1)

Under the signed "New Funding Model" (NFM) grant agreement, 5 new positions were created (i.e., 1 Programme Advisor, 1 Logistician Officer, 2 Monitoring and Evaluation (M&E) Officers, and 1 Financial Analyst). However, at the time of the audit, the Office had not completed the recruitment of the five positions created under this grant. This situation was mainly due to inadequate supervision in the Office.

Recommendation 1: The Office should finalize the recruitment of vacant positions without delay.

Incorrect agreement modality (Issue 4)

The Office signed a Letter of Agreement with a government institution instead of using the standard Sub-recipient agreement as required by the the 'UNDP Operations Manual for Projects Financed by the Global Fund to Fight AIDS, Tuberculosis and Malaria'. Important provisions in the Sub-recipient agreement were not included in the Letter of Agreement, such as audit requirements, maintenance of books and records, and submission of supporting documents with the quarterly reports

Recommendation 4: The Office should comply with the 'UNDP Operations Manual for Projects Financed by the Global Fund to Fight AIDS, Tuberculosis and Malaria' by committing to use the standard Sub-recipient agreement template when contracting Sub-recipients in the future.

Weak oversight of direct payments (Issue 6)

The audit team reviewed three cases of direct payments amounting to \$68,427 and noted that there were inadequate supporting documents. Specifically, required supporting documents, such as advertisements, offers received, contracts and evaluation criteria, in order to assess the appropriateness of the request for payment were missing. Further, only pro-forma invoices from three vendors were used in the evaluation and selection of the vendor for the procurement of catering services. Lastly, a non-competitive process was followed for the selection of a vendor for the rental of seminar facilities

Recommendation 6: The Office should coordinate with the Bureau for Policy and Programme Support on the development and the implementation of the

standard operating procedure related to the oversight and processing of the payments on behalf of the Sub-recipients.

Inadequate quality assurance over finished pharmaceutical products (Issue 7)

During the audit period, the pharmaceutical products were tested upon receipt in the Country at the levels of the central and regional warehouses. However, no further periodic testing took place for pharmaceutical products at the different health centres.

Recommendation 7: The Office should improve the quality assurance of pharmaceutical products by finalizing and implementing a quality assurance plan that includes testing throughout the supply chain.

Weaknesses within inventory, distribution, and warehousing of pharmaceutical products (Issue 8)

The review of records disclosed that 484 out of 1,225 (or 40 percent) of health centres reported stock-outs of pharmaceutical products in 2014. Similarly, 671 out of 1,273 (or 53 percent) of health centres reported stock-outs of pharmaceutical products in 2015. The audit team noted that the stock-out cases were mainly caused by weak management of the distribution of the pharmaceuticals from the regional warehouses to health centres.

The audit team also visited one central warehouse, two regional warehouses and three health centres and noted discrepancies between the stock logs and actual inventory counts, along with poor storage conditions.

Recommendation 8: The Office should coordinate with the national partners to develop a plan to improve inventory management in order to monitor the stock levels and the timely distribution of pharmaceutical products throughout the supply chain on a monthly basis.

Recommendation 9: The Office should improve inventory management and storage conditions by: (a) conducting refresher training to ensure accurate recording of inventory items; and (b) visiting the central warehouse, regional warehouses and health centres on a regular basis to ensure good storage conditions.

Implementation status of previous OAI audit recommendations: Report No. 1293, 20 June 2014.

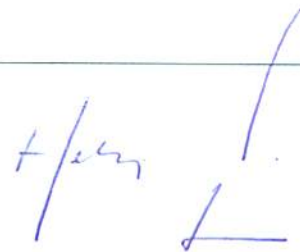
Total recommendations: 8

Implemented: 8

Management comments and action plan

Management accepted the nine recommendations and is in the process of implementing them. Comments and/or additional information have been incorporated into the report, where appropriate.

Issues of less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.



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I. Profile of Global Fund grants managed by UNDP Chad

Since 2009, UNDP has been the Principal Recipient of Global Fund grants in Chad (the Country).

Grant No.	Output No.	Description	Start Date	End Date	Budget (in \$'000)	Funds Received as of Dec 2015 (in \$ '000)	Implementation Rate	Expenditures as of Dec 2015 (in \$ '000)	Global Fund Rating at Dec 2015
TCD-M-UNDP	82056	Malaria	Jul 2011	Dec 2015	23,805	20,161	73%	17,324	B1

II. Audit results

OAI made six recommendations ranked high (critical) and three recommendations ranked medium (important) priority.

Low priority recommendations were discussed directly and agreed upon with the Office and are not included in this report.

High priority recommendations, arranged according to significance:

- Finalize the recruitment of vacant positions (Recommendation 1).
- Coordinate with the national partners to develop a plan to improve inventory management (stock-outs) (Recommendation 8).
- Improve quality assurance of pharmaceutical products (Recommendation 7).
- Improve inventory management and storage conditions (Recommendation 9).
- Comply with the 'UNDP Operations Manual for Projects Financed by the Global Fund to Fight AIDS, Tuberculosis and Malaria' by committing to use the standard Sub-recipient agreement template when contracting Sub-recipients in the future (Recommendation 4).
- Coordinate with the Bureau for Policy and Programme Support on the implementation of the standard operating procedure related to the oversight and processing of payments (Recommendation 6).

Medium priority recommendations, arranged according to significance:

- Coordinate with the national partner to develop a plan to strengthen the capacity of focal points from the health district facilities and the regional health delegations (Recommendation 3).
- Strengthen the reporting capacity of the Sub-recipients (Recommendation 5).
- Establish a detailed transition strategy (Recommendation 2).

The detailed assessment is presented below, per audit area:

A. Governance and strategic management

1. Organizational structure

Issue 1 Lack of capacity in Programme Management Unit

According to 'UNDP Operations Manual for Projects Financed by the Global Fund to Fight AIDS, Tuberculosis and Malaria', each office should undertake a review of its capacity to manage Global Fund grants and should be aware of the human resources required for grant implementation.

The Office was appointed as the Principal Recipient in December 2015 under the NFM grant, for which the agreement was signed in February 2016. Under the signed NFM grant agreement, 5 new positions were created (i.e., 1 Programme Advisor, 1 Logistician Officer, 2 Monitoring and Evaluation (M&E) Officers, and 1 Financial Analyst).

However, at the time of the audit, the Office had not completed the recruitment of the five positions created under this grant. This situation was mainly due to inadequate supervision in the Office.

The lack of capacity in the Programme Management Unit could negatively impact the successful delivery of the grant.

Priority	High (Critical)
Recommendation 1:	
The Office should finalize the recruitment of vacant positions without delay.	
Management action plan:	
The Office has taken appropriate measures to fill the vacant positions, including preparing a chronogram detailing the milestones of each outstanding recruitment process. This chronogram will be updated and monitored by senior management on a weekly basis.	
Estimated completion date: February 2017	

2. Capacity-building and exit strategy

Issue 2 Transition strategy not established

The 'UNDP Programme and Operations Policies and Procedures' indicate that national implementation is the standard for programme activities, and direct implementation by UNDP is an option in situations when national institutions, United Nations agencies, or civil society organizations have limited capacity to implement the programme activities. The Office should establish a transition strategy at the design stage of any directly implemented project.

Since 2009, the Office had been implementing Global Fund grants in the Country through the direct implementation modality. The grants were being managed under the Additional Safeguard Policy, as per the grant agreements signed with the Global Fund.

The review of records disclosed that a detailed transition strategy had not been established, including:

- (a) identifying the national entity to which UNDP would later hand over the role of Principal Recipient;
- (b) identifying the areas where capacity-building should be strengthened;

- (c) providing the details of the required activities to strengthen the national entity's capacity to take over as Principal Recipient;
- (d) determining the expected transition period; and
- (e) establishing targets and milestones in the transition plan.

Furthermore, in its management letter issued in March 2016, the Global Fund requested that the Office coordinate with the Country Coordinating Mechanism in order to identify a potential Principal Recipient and to develop a comprehensive transition plan before 30 September 2016. However, this was also not done.

The Office's management indicated that it was establishing a project to specifically support the capacity-building of the potential Principal Recipient and the transition plan. The Office also indicated that it had committed \$300,000 of its core resources for 2016 and 2017. Furthermore, the Office was following up with the Country Coordinating Mechanism to identify a potential Principal Recipient. Lastly, the Office management indicated that the control for designating the Principal Recipient was not within the Office's control but rather with the Country Coordinating Mechanism.

Priority	Medium (Important)
Recommendation 2:	
The Office should establish a detailed transition strategy in collaboration with the Government and the Global Fund.	
Management action plan:	
<p>The Office will continue advocating for the nomination by the Country Coordinating Mechanism of a government entity that will take on the Principal Recipient role of the Global Fund grants against malaria. In the meantime, UNDP and the Global Fund agreed to focus capacity development efforts on the national programme against malaria.</p> <p>In this context, UNDP will formulate a capacity development plan for existing government counterparts to facilitate a transition, once this is agreed between the Government and the Global Fund.</p>	
Estimated completion date: March 2017	

B. Programme management

1. Monitoring and evaluation

Issue 3 Monitoring and evaluation plan not fully implemented

According to the monitoring and evaluation plan for 2014-2018, the *Programme National de Lutte contre le Paludisme* (PNLP), which is the national programme to fight malaria, will collect the data from the different health centres and hospitals through the health district facilities and the regional health delegations on a monthly basis. The PNLP will use this data to monitor the implementation of the health activities related to malaria.

However, the monitoring and evaluation plan was not fully implemented because the health district facilities were not able to aggregate the data collected through the reports submitted by health centres and the hospitals. In addition, the regional health delegations were not able to collect the aggregated data from the health district facilities.

The Office explained that this situation occurred due to the weak capacity of the focal points in charge of collecting and aggregating the data at the level of the health districts. As a mitigating action, and in order to comply with the Global Fund reporting requirements, the Office organized two workshops in 2014 and in 2015 that were attended by the representatives from the health district facilities, regional health delegations, and PNL, to collect the data required.

Not collecting and aggregating data through the national M&E system on a monthly basis may prevent the Office and the national partners from properly monitoring and supervising grant activities.

Priority	Medium (Important)
Recommendation 3:	
The Office should coordinate with the national partner to develop a plan to strengthen the capacity of the focal points from the health district facilities and the regional health delegations in collecting and aggregating data.	
Management action plan:	
The Office will coordinate with all stakeholders and facilitate an assessment of data collection in health care facilities and the formulation of a capacity development plan.	
Estimated completion date: June 2017	

C. Sub-recipient management

1. Selection, assessment and contracting

Issue 4 Incorrect agreement modality

According to the 'UNDP Operations Manual for Projects Financed by the Global Fund to Fight AIDS, Tuberculosis and Malaria', the standard Sub-recipient agreement should be used to contract governmental entities or NGOs.

However, the Office signed a Letter of Agreement with a government institution amounting to \$417,294 to carry out national surveys. Important provisions in the Sub-recipient agreement were not included in the Letter of Agreement, such as audit requirements, maintenance of books and records, and submission of supporting documents with the quarterly reports.

By not using the standard Sub-recipient agreement and not having the standard clauses, the Office might not be able to properly oversee the Sub-recipient's accountability in the implementation of project activities.

Priority	High (Critical)
Recommendation 4:	
The Office should comply with the 'UNDP Operations Manual for Projects Financed by the Global Fund to Fight AIDS, Tuberculosis and Malaria' by committing to use the standard Sub-recipient agreement template when contracting Sub-recipients in the future.	
Management action plan:	
The Office will use the standard Sub-recipient agreement template when contracting Sub-recipients in the future.	
Estimated completion date: March 2017	

2. Reporting

Issue 5 Weaknesses in Sub-recipient reports

According to the agreement signed with the Global Fund, UNDP as the Principal Recipient may work with other organizations and engage them as Sub-recipients in the implementation of the Global Fund programme. Furthermore, UNDP's accountability and reporting shall encompass the funds disbursed to all Sub-recipients and to the activities Sub-recipients carry out using the grant funds. UNDP needs to carefully address and manage any potential risks of working with Sub-recipients.

According to the signed agreements with seven Sub-recipients, programmatic and financial quarterly reports should be submitted to the Office 30 days after the end of each quarter. The quarterly reports should include, among other things, programmatic indicators related to the grant activities, work plan progress, and financial status.

During the audit period, the Office received a total of eight programmatic reports from two of the seven Sub-recipients only. Further, two out of the eight reports submitted had delays of 63 and 113 days. In addition, the Sub-recipient reports were incomplete. For example, four reports did not reflect the contribution of the Global Fund grant in fighting malaria in the Country.

The Office prepared management letters regarding the weaknesses and the recommendations in relation to Sub-recipients' reports. However, none of the management letters were shared with the Sub-recipients.

By not officially communicating to the Sub-recipients the weaknesses identified in their reports, the Office might not be able to take the required follow-up actions to improve the Sub-recipients' reporting capacity.

Priority	Medium (Important)
Recommendation 5:	
The Office should strengthen the reporting capacity of the Sub-recipients by:	

- (a) issuing a management letter describing the weaknesses and the recommendations in relation to the Sub-recipients' reports; and
- (b) following up on the implementation of the recommendations raised in the management letters.

Management action plan:

The Office will issue management letters to non-UN Sub-recipients, as needed. These will include a quarterly monitoring framework to ensure that recommendations are timely and appropriately addressed.

Estimated completion date: March 2017

3. Oversight and monitoring

Issue 6 Weak oversight of direct payments

According to the 'UNDP Programme and Operations Policies and Procedures' on direct payment procedures, UNDP Country Offices should ensure that the implementing partners are conducting procurement activities to standards compatible with their own. It should be consistent to the general procurement principles namely: (a) best value for money; (b) fairness, integrity and transparency; (c) effective competition; and (d) the best interest of UNDP. The Country Offices are responsible for accepting appropriate requests for direct payments and for rejecting improper requests.

The audit team reviewed three cases of direct payments amounting to \$68,427 and noted inadequate supporting documents, as follows:

- Required supporting documents, such as advertisements, offers received, contracts and evaluation criteria, in order to assess the appropriateness of the request for payment were missing. The Office reviewed only the undated comparison of quotations received (Voucher No. 53220 amounting to \$18,844).
- Only pro-forma invoices from three vendors were used in the evaluation and selection of the vendor for the procurement of catering services. The review of a tax identification certificate disclosed that the awarded vendor's main activity related to trading and construction. Furthermore, the awarded vendor's pro-forma invoice, contract and final invoice had the same dates (Voucher No. 57825 amounting to \$33,431).
- A non-competitive process was followed for the selection of a vendor for the rental of seminar facilities. The Office indicated that there was only one service provider in the Country that could provide a seminar room with capacity to host more than 200 participants. However, no additional documents or assessments were provided to justify this (Voucher No. 57754 amounting to \$16,150).

Inappropriate oversight of direct payments could prevent the Office from identifying improper payments, which could lead to financial losses for UNDP.

Priority High (Critical)

Recommendation 6:

The Office should coordinate with the Bureau for Policy and Programme Support on the implementation of the standard operating procedure related to the oversight and processing of the payments on behalf of the Sub-recipients.

Management action plan:

The Office will prepare, in consultation with Bureau for Policy and Programme Support, standard operating procedures to detail cash transfer modalities to Sub-recipients, including direct payments where appropriate.

Estimated completion date: April 2017

D. Procurement and supply management

1. Quality assurance of health products

Issue 7 Inadequate quality assurance over finished pharmaceutical products

According to the 'Global Fund Quality Assurance Policy for Pharmaceutical Products' and article 18 of the grant agreement, Principal Recipients must ensure that product testing is done and that random samples of finished pharmaceutical products are obtained at different points in the supply chain, from initial receipt in-country to delivery to end-users/patients. Such samples must be tested for compliance with applicable quality standards by a WHO pre-qualified laboratory, or accredited in accordance with 'ISO Standard 17205: Calibration and Testing Laboratories', or a laboratory contracted by the Global Fund.

During the audit period, the pharmaceutical products were tested upon receipt in the Country at the levels of the central and regional warehouses. However, no further periodic testing took place for pharmaceutical products at the different health centres.

The Office explained that the tests were not carried out because the pharmaceuticals were distributed to end users within the timeframe not exceeding six months. However, the Office was not overseeing the management of the pharmaceuticals at the health centres and the hospitals. Therefore, the Office could not guarantee that pharmaceutical products were distributed within a six-month timeframe.

Not carrying out appropriate testing throughout the supply chain may lead to the distribution of non-compliant finished pharmaceutical products.

Priority High (Critical)

Recommendation 7:

The Office should improve the quality assurance of pharmaceutical products by finalizing and implementing a quality assurance plan that includes testing throughout the supply chain.

Management action plan:

The Office will prepare a Q&A plan of pharmaceutical products, which will include regular testing throughout the supply chain.

Estimated completion date: March 2017

2. Supply management (inventory, warehousing and distribution)

Issue 8 Weaknesses within inventory, distribution, and warehousing of pharmaceutical products

According to the 'Grant Performance Framework', the number of health centres reporting stock-out of key pharmaceutical products should not exceed 10 percent of the total number health centres at the end of 2014 and 2015.

The review of records disclosed that 484 out of 1,225 (or 40 percent) health centres reported stock-outs of pharmaceutical products in 2014. Similarly, 671 out of 1,273 (or 53 percent) health centres reported stock-outs of pharmaceutical products in 2015. The audit team noted that the stock-out cases were mainly caused by weak management of the distribution of the pharmaceuticals from the regional warehouses to health centres. Despite the availability of pharmaceutical products during the third quarter of 2015 in all regional warehouses, 337 stock-out cases were reported at the health centres across the Country during this period.

The Bureau for Policy and Programme Support indicated that the highest levels of stock-outs found by the audit team were from the dry season where low stocks at peripheral levels were not so problematic. Malaria outbreaks took place during rainy seasons where the distribution of both nets and medicines were required. In the view of OAI, the monitoring of the level of stock-outs remained important. Therefore, there was a need to improve the system to ensure stock-outs would not negatively affect the project in achieving its intended purpose.

Stock-outs of pharmaceutical products could result in delays in treating malaria patients.

In addition, according to the Global Fund grant agreement, the Office, as the Principal Recipient, procures and distributes finished pharmaceutical products and other health products. The Office is responsible for ensuring that the implementing partner establishes and maintains reliable storage conditions for finished pharmaceutical products and other consumables.

The audit team visited one central warehouse, two regional warehouses and three health centres located in Bongor and N'djamena, and identified the following weaknesses:

- No thermometer was found during the visit to the central warehouse and the temperature inside the warehouse reached 30-31 degrees Celsius, which was not in line with WHO standards (e.g., maximum temperature should be at 25 degrees Celsius). Drugs were
- not stored systematically for ease of inspection and building material waste was found in the warehouse.
- There were discrepancies noted between the stock logs and actual inventory counts. For example, the audit team noted errors in the calculation of drug quantity and incorrect calculations of quantities carried over from one month to another. Additionally, the stock management software was not functioning during the visit to one regional warehouse.

- Two out of the four air-conditioning units in the regional warehouses were not working and the temperature had reached 34 degrees Celsius. According to the manager of the warehouse, the facility infrastructure cannot supply enough electricity to the air-conditioning units.
- The audit team also found that relative humidity was not measured in any of the warehouses visited.

The poor storage conditions were primarily due to the age and design of the warehouses, as well as the resource limitations and weak supervision.

Pharmaceutical products that are not properly stored could lose their full potency, or become damaged. This could undermine the safety and effectiveness of pharmaceutical products, which could lead to project goals not being achieved.

Priority	High (Critical)
Recommendation 8:	
The Office should coordinate with the national partners to develop a plan to improve inventory management in order to monitor stock levels and the timely distribution of pharmaceutical products throughout the supply chain on a monthly basis.	
Management action plan:	
The Office will coordinate with all stakeholders and facilitate an assessment of stock management in health facilities and the formulation of a capacity development plan to monitor stock levels throughout the supply chain on a monthly basis.	
Estimated completion date: June 2017	

Priority	High (Critical)
Recommendation 9:	
The Office should improve inventory management and storage conditions by: (a) conducting refresher training to ensure accurate recording of inventory items; and (b) visiting the central warehouse, regional warehouses and health centres on a regular basis to ensure good storage conditions.	
Management action plan:	
The Office will conduct refresher training to ensure accurate recording of inventory items; and visit the central warehouse, regional warehouses and health centres on a regular basis to ensure good storage conditions.	
Estimated completion date: March 2017	

Definitions of audit terms - ratings and priorities

A. AUDIT RATINGS

- **Satisfactory** Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory** Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory** Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

- **High (Critical)** Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
- **Medium (Important)** Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.
- **Low** Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.