UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

UNDP AFGHANISTAN

GRANTS FROM THE GLOBAL FUND

Report No. 2822

Issue Date: 19 November 2024

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**Report on the Audit of UNDP Afghanistan
Grants from the Global Fund
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 1 to 12 September 2024, conducted an audit of three grants from the Global Fund (Output Nos. 122298/129589 [HIV/malaria/TB], 1001381 [HIV/malaria/TB], and 130324 [TB]) managed by UNDP Afghanistan (the Office) as the Principal Recipient. These grants were 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, risk management, staffing and performance management, capacity development and transition strategy);

(b) programme management (project approval and implementation, monitoring and evaluation, grant closure);

(c) Sub-recipient management (selection, assessment and contracting, financial and programmatic activities);

(d) procurement (quantification and forecasting, procurement of health products, quality assurance of health products, individual contractors, procurement of other goods and services), supply management (inventory, warehousing and distribution), and asset management; and

(e) financial management (revenue and accounts receivable, expenses, reporting to the Global Fund, Fund Administrator Role).

The audit covered the Global Fund-related activities of the Office from 1 January 2023 to 31 July 2024. The Office recorded Global Fund-related expenses of approximately $39 million. The last audit of the Office's Global Fund-related activities was conducted by OAI in 2022.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (The IIA).

Overall audit rating

OAI assessed the Office's management of the Global Fund grants as **satisfactory/some improvement needed**, which means "The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area." This rating was mainly due to weaknesses in the management of health products.

Key recommendations: Total = **4**, high priority = **1**

The four recommendations aim to ensure the following: (a) effectiveness and efficiency of operations (Recommendations 1, 2, and 4); and (b) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 3).

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

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. The high (critical) priority recommendation is presented below:

Weaknesses in the quality assurance of health products (Issue 3)	(a) Flaws in handling dataloggers at receipt and inspection We noted lapses in the handling and monitoring of health product shipments that required specific transport and storage conditions. Of the 30 purchase orders reviewed, 19 required datalogger[2] monitoring; however, 14 cases (74 percent) lacked datalogger reports in their reception documentation. In addition, one shipment did not contain a datalogger, and in two cases where significant temperature deviations were recorded, the Office did not undertake any follow-up actions. The audit issues reflected weaknesses in complying with the UNDP-Global Fund guidelines, which may potentially compromise product efficacy. (b) Inadequate temperature control in the distribution of health products We identified gaps in maintaining required storage and transportation conditions for temperature-sensitive health products. For health products where the storage and transportation conditions require "ambient" temperature (15°C-25°C), no specific measures were taken to ensure compliance with the required storage and transportation conditions. This oversight could potentially affect product quality. Recommendation: The Office should improve its quality assurance processes over health products by: (a) reading and retaining the datalogger data from health product shipments, while escalating cases to the UNDP Global Fund Partnership and Health Systems Team where temperatures during shipment deviate from the prescribed transport and storage conditions; and (b) developing procedures that bring additional safeguards to ensure adequate distribution conditions for medical products.

Implementation status of previous OAI audit recommendations: Report No. 2573, 21 March 2023.
Total recommendations: 4
Implemented: 4

Management comments and action plan

The Resident Representative accepted all four recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.

[2] Dataloggers are electronic devices used to record temperature and/or humidity conditions during transport of health products.

Low risk issues (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 Afghanistan

Since 2015, UNDP has been the Principal Recipient of Global Fund grants in Afghanistan (the Country).

Grant No.	Output No.	Description	Start Date	End Date	Budget (in $'000)	Funds Received as of 31 July 2024 (in $ '000)	Implementation Rate	Expenses as of 31 July 2024 (in $ '000)	Global Fund Rating at 31 Dec 2023
2808 (QSD-T-UNDP)	130324	Multi-country TB grant Southern Asia	1-Jan-22	31-Dec-24	5,479	5,269	77%	4,212	C-3
2868 (AFG-Z-UNDP)	122298	Combined HIV/TB/malaria grant (Phase 1)	1-Oct-22	31-Dec-23	50,304	44,979	95%	47,764	C-2
2868 (AFG-Z-UNDP)	129589	C-19 Response Mechanism	1-Oct-22	31-Dec-24	15,950	4,179	70%	11,197	
3361 (AFG-Z-UNDP)	1001381	Combined HIV/TB/malaria grant (Phase 2)	1-Jan-24	31-Dec-26	70,257	28,848	26%	6,021	N/A

II. Audit results

Satisfactory performance was noted in the following areas:

(a) Governance and strategic management. The organizational structure and internal control framework were adequately set up to manage relevant risks and facilitate programme implementation. Low risk findings were discussed with the Office's management and the Global Fund Programme Management Unit.

(b) Financial management. The review of expenditures and payments, budgeting, and reporting processes did not identify any significant weaknesses.

OAI made one recommendation 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 recommendation:

(a) Improve quality assurance processes over health products (Recommendation 3).

Medium priority recommendations, arranged according to significance:

(a) Enhance Sub-recipient monitoring and performance management processes (Recommendation 2).
(b) Improve supply management processes (Recommendation 4).
(c) Improve funds utilization (Recommendation 1).

The detailed assessment is presented below, per audit area:

A. Development activities

1. Project approval and implementation

Issue 1 Low fund utilization

The UNDP Programme and Operations Policies and Procedures require UNDP Country Offices to deliver planned results and monitor programme implementation. The financial performance of Global Fund grants is monitored based on the utilization of funds provided for the implementation of the grants.

The agreement for Grant No. 3361 (AFG-Z-UNDP) of $65.54 million ($25.28 million for year 1) was signed with the Global Fund in October 2023 covering three years from 1 January 2024 to 31 December 2026) Additional emergency funding was made available in April 2024 and the grant budget was revised to $70.26 million; however, the year 1 budget was reduced – to $ 23.03 million.[3]

As of 31 August 2024, the Office recorded grant expenditures of $6.52 million representing a sub-optimal absorption rate of 28.31 percent of the revised 2024 budget. The main areas that were causing low fund utilization after eight months of the implementation period were health product-related costs and Sub-recipient expenditure as detailed in the table below.

Table 1: Fund utilization by implementing entities and cost group – Grant No. 3361 (AFG-Z-UNDP) – 1 January to 31 August 2024

Implementing entities	Cost group	Budget (2024) $ million	Expenditures 1 Jan to 31 Aug 2024 $ million	Absorption Rate (%)
UNDP	Health products-related costs	9.35	1.42	15.19
UNDP	All other cost groups	7.71	3.36	43.58
Sub-recipients	All cost groups	5.97	1.74	29.15
Total		**23.03**	**6.52**	**28.31***

**Total expenditure from 1 January to 31 August 2024 divided by the 2024 total budget.*

The Office attributed the low absorption rate to (i) delays in contracting Sub-recipients due to the need to align Sub-recipients with UNICEF's Health Emergency Response (HER) project; (ii) procurement delays due to supply chain challenges; and (iii) delays in starting grant implementation and late roll-out of the updated corporate health procurement planning platform.

We noted that there were open purchase orders of $8.23 million for health product-related costs as of 31 August 2024, of which orders for $6.45 million were issued in August 2024, bringing the project delivery rate to 70.49 percent after accounting for unliquidated commitments. The Office stated that considerable progress was made in the second part of the year through the placement of purchase orders for health-related procurement, increasing the delivery rate to 78 percent as of October 2024. However, costs for the open purchase orders were not incurred until the ordered goods were delivered according to the relevant purchase order delivery terms, and consequently, the related grant activities were not implemented on time.

[3] The year 1 budget was adjusted downwards to account for delays in grant implementation in 2024.

Concerning the grant mentioned above, the Office remained optimistic about having a substantial portion of health product deliveries completed by December 2024. It stated that it was working on a reprogramming request to the Global Fund. We noted that the non-linear increase in the funds absorption rate was due to requirements relating to transitioning from one grant implementation period to another. However, it also noted that ensuring the timely delivery of health products had been a challenge. The deliveries required coordination between the Office, the supplier, and the Global Procurement Unit. Indicatively, purchase orders for $1.60 million in health products were placed until May 2024, and 55 percent of the purchase orders for $880,000 remained open as of 30 September 2024. The four months of lead time to receive the health products was an indication that a proportion of health products ordered from August 2024 onward may not be received before the year-end. The Office may also have logistical challenges in processing receipts for large batches of health products, given the existing weaknesses observed in the temperature-controlled transportation requirements (recommendation 3).

Low fund utilization caused by the transition to the new grant cycle resulted in delays in the implementation of activities. This required close monitoring of Sub-recipient activities over the remainder of the implementation period.

Low fund utilization may lead to low programme performance results and programme and cost overruns due to the delayed implementation of planned activities.

Priority	Medium (Important)
Recommendation 1: The Office should improve fund utilization by: (a) enhancing coordination with the Global Procurement Unit, the Global Fund Heath Support Team, and health product suppliers to ensure that deliveries of health products are accelerated before the year-end; (b) using the lessons learned from year 1 to plan for the linear utilization of funds through the remaining grant period; and (c) monitoring fund utilization by Sub-recipients to ensure that planned activities are completed in a timely manner.	
Management action plan: **The Office:** (a) has already been having regular communication with the relevant units to accelerate delivery and will continue conducting regular communication with the units; (b) will develop an acceleration plan, which will include regular meetings with the Global Procurement Unit, the Global Fund Health Support Team, and Sub-recipients; and (c) will conduct an analysis of year 1 expenditures and savings – this analysis will inform the development of a quarterly budget for year 2, which will be monitored regularly. **Estimated completion date:** (a) January 2025 (b) January 2025 (c) June 2025	

B. Sub-recipient management

1. Financial and programmatic activities – Sub-recipient monitoring

Issue 2 Weaknesses in Sub-recipient monitoring and performance management

The UNDP-Global Fund and Health Implementation Guidance Manual stipulates the following measures to ensure adequate Sub-recipient monitoring and performance management: (i) using a risk-based approach to develop the Sub-recipient site visit plan; (ii) maintaining a compilation of main recommendations of all site visits to allow for the monitoring of challenges and progress over time; (iii) issuance of management letters to Sub-recipients to inform them of the results of the verification and analysis of programmatic and financial reports; and (iv) using the Sub-recipient performance evaluation tool to assess and track over time, the quality of work of Sub-recipients.

We noted the following weaknesses in Sub-recipient monitoring and performance management:

a) The Office developed quarterly Sub-recipient monitoring plans for 2023 and 2024, which identified provinces and Sub-recipients to be visited, per disease component. However, the monitoring plans did not articulate the risk criteria used for the selection and did not identify key facilities or service delivery points to be visited. The Office explained that it used risk criteria to develop its monitoring plans; however, this was not evident from the review of the plans. For 2023, of 38 site visits planned, there were no site visits conducted in seven provinces, while in two provinces, more than four site visits were conducted; however, the reasons were not articulated in the plans. Following the conclusion of the audit fieldwork, the Office shared documentation that indicated work was in progress toward articulating risk criteria in the 2024 monitoring plan.

b) Findings and recommendations from monitoring visits were maintained in separate spreadsheets for each visit. For 2023, the Office created 38 separate tracking files and in 2024 it had created 9 files up until quarter 2. This practice was not only inefficient, but without data aggregation the Office would not be able to effectively analyse repetitive findings to identify causal linkages between them, or identify weaknesses in the monitoring process, or monitor progress of addressing issues over time.

c) Following the signed agreements, Sub-recipients are required to submit quarterly financial and programmatic reports within 15 days from the end of each quarter, which are reviewed by the Office and followed by the issuance of management letters. We reviewed a sample of 8 out of 20 Sub-recipients engaged during the audit period and noted inconsistencies in the issuance of management letters to Sub-recipients. For example, in 2023, management letters were issued to Sub-recipients managing malaria activities between quarter 1 and quarter 3. Sub-recipients engaged in HIV and TB activities received one consolidated management letter for the first half of the year. No management letters were issued to any of the Sub-recipients for quarter 4 of 2023 or any part of 2024 during the audit fieldwork period. The Office explained that the prioritization of the grant transition activities from 2023 to 2024 led to delays and omissions in the issuance of management letters. Following the conclusion of the audit fieldwork, the Office shared documentation indicating that management letters for quarter 2 of 2024 were issued in October 2024.

d) There were inconsistencies in the completion of Sub-recipient performance evaluations. For 2023, Sub-recipients managing malaria activities were evaluated using a performance evaluation tool that was similar to but not fully aligned with the Sub-recipient performance evaluation tool. Sub-recipients for HIV and TB activities were evaluated using the UNDP vendor performance sheet

used for suppliers of goods and services instead of the Sub-recipient performance evaluation tool. Furthermore, the performance ratings assigned were maintained separately for each year, therefore Sub-recipient performance was not tracked over more than one evaluation period to show changes in assessed performance.

Weak Sub-recipient performance management and monitoring may lead to sub-optimal grant performance and grant-related issues that may not be identified and addressed in a timely manner.

Priority	Medium (Important)
Recommendation 2: The Office should enhance Sub-recipient monitoring and performance management by: (a) articulating relevant risk criteria in Sub-recipient monitoring plans and consolidating the tracking of findings and recommendations from all site visits; (b) ensuring the consistent and timely issuance of management letters to Sub-recipients following the review of the quarterly programmatic and financial reports; and (c) assessing Sub-recipient performance in accordance with relevant performance measures and tracking their performance assessments consistently over time.	
Management action plan: **The Office will:** (a) add 'risk criteria' to the monitoring plan; (b) issue management letters on a quarterly basis; and (c) use the uniform Sub-recipient performance evaluation tool (aligned with Sub-recipient agreement duration) – midterm evaluations will be completed. **Estimated completion date:** (a) 31 January 2025 (b) 31 January 2025 (c) 30 June 2025	

C. Procurement and supply management

1. Quality assurance of health products

Issue 3 Weaknesses in the quality assurance of health products

(a) Flaws in handling of dataloggers at receipt and inspection

For health products that require specific storage and transport conditions, the UNDP-Global Fund and Health Implementation Guidance Manual requires UNDP Country Offices to ensure that the dataloggers[4] in shipments of health products are retrieved, and that data are read, analysed, and kept on record, together

[4] Dataloggers are electronic devices used to record temperature and/or humidity conditions during transport of health products.

with the reception report. Country Offices should immediately report significant deviations observed (temperature excursion) during transport to the UNDP Global Fund Partnership and Health Systems Team focal points, who coordinate with suppliers to obtain information on the appropriate actions to take.

We reviewed a sample of 30 purchase orders for health products, or 82 percent of the total health purchase order value of $12,070,640. Out of this sample, 19 purchase orders were issued for the supply of health products requiring specific transport and storage conditions. We observed that in 14 cases (74 percent), datalogger reports were not part of the reception reports and were not available for review during the time of audit.

We observed that similar weaknesses existed in the aggregated form, for the shipments of several purchase orders. One shipment did not contain a datalogger and for two shipments the deviations recorded by the dataloggers were significant, but the Office did not undertake any follow-up actions.

The Office explained that the omission of a datalogger for one shipment was caused by human error. The lack of datalogger readings for 14 out of 18 purchase orders was due to warehouse staff not being familiar with the UNDP-Global Fund and Health Implementation Guidance Manual. Lastly, lack of communication between the warehouse staff and staff based in the Office resulted in inaction following the significant temperature deviations.

During the audit period, the Office was unable to conduct quality control testing of health products because there was no certified testing laboratory within the Country, and the de-facto authorities prohibited the shipping of testing samples to other countries. Hence, the weaknesses noted on dataloggers exacerbated the risks of supplying unsafe health products.

(b) Inadequate temperature control in the distribution of health products

The UNDP Global Fund and Health Implementation Guidance Manual stipulates specific measures to be put in place for temperature-sensitive health products (e.g., use of refrigerated vehicles and/or appropriate cold chain packing).

Based on discussions with the Office's staff, the distribution of such products was carried out using non-refrigerated vehicles.

For health products that require "keep cool" storage conditions, portable coolers were used. For health products that require "keep frozen" storage conditions, the products were supplied directly from the supplier to the end user in Kabul. However, for health products where the storage and transportation conditions require "ambient" temperature (15°C-25°C), no specific measures were taken to ensure compliance with the required storage and transportation conditions.

The Office explained that distribution was carried out using a Long-Term Agreement with a transportation company. The transporter did not have temperature-controlled vehicles (TCVs). As high temperatures are prevalent during some months of the year (up to 40°C), the absence of TCVs increases the risk of distributing unsafe products to patients.

Priority	High (Critical)
Recommendation 3: The Office should improve its quality assurance processes over health products by: (a) reading and retaining the datalogger data from health product shipments, while escalating cases to the UNDP Global Fund Partnership and Health Systems Team where temperatures during shipment deviate from the prescribed transport and storage conditions; and (b) developing procedures that bring additional safeguards to ensure adequate distribution conditions for medical products.	
Management action plan: **The Office:** (a) has been recording temperature for cold chain and test kits – however, the reading and retention of datalogger data from "keep cool" health products shipments as part of the Receiving and Inspection Report generated for the goods receipt at the warehouse will be enhanced; and (b) will develop SOPs to ensure additional safeguards to ensure adequate distribution conditions for medical products. **Estimated completion date:** (a) 30 June 2025 (b) 31 December 2025	

2. Inventory management of health products

Issue 4 Weaknesses in the inventory management of health products

(a) Mismatches between expiry date and batch number information

The UNDP Global Fund and Health Implementation Guidance Manual states that UNDP Country Offices must adhere to WHO's Good Storage and Distribution Practices (GSDPs) for directly managed medical storage facilities and Country Offices must request that external parties adhere to the GSDPs when the external parties manage the medical storage facility.

The GSDPs indicate that the expiry dates of the products and the batch number information are examples of key information that should be retained in the records of each medical storage facility.

During our visit to the Nangarhar regional warehouse (managed by the Provincial Health Department), it was noted that in one out of five sampled products, the expiry date in the Logistics Management Information System (LMIS) did not match the expiry date on the product label. For three out of five sampled products, batch numbers in the LMIS did not match the batch numbers printed on the product packaging.

In addition to the Nangarhar regional warehouse, we visited three health facilities where products procured from Global Fund grants were stored. In all the locations visited, the records were kept on paper (stock cards) and the batch number information was missing from the stock cards. In one of the three locations visited, there were different expiry dates on the stock card and on the product box for the only Global Fund funded item in stock.

The Office explained that there were staff capacity issues at the Sub-recipient and health facility levels causing the issues with records management.

Weak record management of health products may lead to stockouts, incorrect forecasting and quantification, as well as the expiry of health products.

(b) Weaknesses in the collection and analysis of consumption data and stock levels

According to the UNDP-Global Fund Grant Regulations, a Principal Recipient is accountable for the end-to-end supply chain, from product selection to the rational and adequate use of medicines and other health products.

The Office performed stock counts of medical products only in the central warehouse and in the UNDP-managed malaria warehouse. For the rest of the locations in the Country where medical products were stored, the Office used monthly/quarterly reports to determine the quantities in stock.

In one of the health facilities that we visited, for all six medical products stored (TB medicines), the actual quantities in stock did not match the quantities reported to the Office via quarterly reporting. We noted that the health facility reported all received quantities during the reporting period as "distributed", which was not accurate. We inspected a sample of quarterly reports for TB medicine consumption and stock levels from five other health facilities and noted that all had reported that any items received were fully distributed in the same quarter. Considering the audit issues noted in the health facilities visited, we were of the view that these could have been prevailing conditions in other health facilities that were not visited.

We also inspected the latest consumption and stock level reports for the three disease components (HIV, TB, and malaria) and noted that HIV and TB products in monthly/quarterly reports were not differentiated using the batch number or expiry date; however, all products were reported on the same line and therefore the products remaining in stock had either incomplete and inaccurate data in terms of batch numbers and expiry dates. In addition, the Office provided the expired products report for the audit period only at the central warehouse level. Similar information was not available for products stored in all other locations within the Country (at regional/provincial warehouses level or at the health facility level). The expired products at the central warehouse level were 1 percent of acquired health products throughout the audit period, which is the maximum limit allowed by WHO norms[5] for lost products. Therefore, any other expired products that might have existed in other locations throughout the Country would increase the lost products over the allowed threshold.

The Office shared that there were still gaps in the collection and analysis of the consumption and stock level data, including expiry dates. The Office attributed this to insufficient capacity at the Sub-recipient level (since some of the Sub-recipients were new), and some Sub-recipients had no electronic LMIS, which increased errors during data capturing.

Weak record management of health products may lead to stockouts, incorrect forecasting and quantification.

(c) Inappropriate storage conditions at the malaria warehouse managed by the Office

The GSDPs state that storage areas should be maintained within acceptable and specified temperature limits. Where the labels show special storage conditions are required (e.g., temperature, relative humidity), these should be provided, controlled, monitored, and recorded.

[5] Harmonized monitoring and evaluation indicators for procurement and supply management systems issued by WHO.

We visited the malaria warehouse in Kabul managed by the Office and noted that the temperature in the warehouse was 27.4°C. However, flammable liquids were stored in the warehouse requiring a maximum storage temperature of 25°C.

The Office explained that the reason for the temperature deviation was due to the lack of air conditioners in the warehouse. Non-compliance with the storage temperature requirements increases the risk of fire, especially with other flammable items stored in the same warehouse (e.g., alcohol pads).

Priority	Medium (Important)
Recommendation 4: The Office should improve its supply management processes by: (a) building capacity at the Sub-recipient and health facility levels, regarding the importance of maintaining and reporting complete and accurate information on health product consumption and remaining stock, disaggregated by expiry dates and batch numbers; and (b) installing air conditioners in the malaria warehouse managed by the Office and maintaining appropriate storage temperatures.	
Management action plan: The Office will**:** (a) conduct procurement and supply management training focusing on issues such as maintaining and reporting complete and accurate information on health product consumption and remaining stock; and (b) install air conditioners in the malaria warehouse managed by the Office. **Estimated completion date:** (a) 31 December 2025 (b) 30 June 2025	

Definitions of audit terms - ratings and priorities

A. AUDIT RATINGS

▪ **Fully Satisfactory**	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
▪ **Satisfactory / Some Improvement Needed**	The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
▪ **Partially Satisfactory / Major Improvement Needed**	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
▪ **Unsatisfactory**	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

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. 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.