



## **External Audit guidelines for Gavi Cash-based Support**

**Date: 31 March 2017**

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## 1. Introduction

- 1.1 Gavi provides direct cash support to countries towards their vaccination and immunisation programmes. A key pillar of the assurance framework of Gavi is the financial audit of the cash-based support provided to implementing entities.
- 1.2 The primary purpose of the audit is to provide Gavi with assurance that the cash support provided to the implementing entity has been used for the intended purposes, that the financial statements fairly represent the financial transactions and balances of the grant, and that the implementing entity has complied with the Partnership Framework Agreement (PFA), supplemented as applicable by the Grant Management Requirements (GMRs<sup>1</sup>) and other relevant financial requirements.
- 1.3 Accordingly, these guidelines and the accompanying annexes are meant to (i) clarify Gavi's audit requirements; and, (ii) to assist the implementing entity in ensuring that the audit process is conducted in an efficient manner.
- 1.4 These guidelines are valid with immediate effect and shall apply for audits of Gavi cash support grants for periods commencing on or after 1 January 2017. For periods ending before that date, early adoption is optional but encouraged. The guidelines will be updated from time to time to better respond to emerging issues that may affect cash support to implementing entities.
- 1.5 Gavi's requirement for annual financial statements which are subject to annual audit is laid out in its *Guidelines on financial management and audit requirements* (<http://www.gavi.org/library/gavi-documents/guidelines-forms/>).

## 2. Scope of the audit

- 2.1 These guidelines apply to all cash support provided to an implementing entity. They do not apply to the in-kind support provided by Gavi in the form of vaccines and other related devices<sup>2</sup>.
- 2.2 Gavi requires an annual grant specific audit report. In cases where annual expenditures are below US\$250,000 Gavi may, at its discretion, waive the requirement.
- 2.3 Specific interpretations of Gavi's audit requirements in common situations:
  - a. Consolidated audit of multiple grants: in case there is more than one Gavi grant managed by an implementing entity, a consolidated audit (with one overall audit opinion) could be undertaken covering all the Gavi grants, provided that: (i) the implementation arrangements are similar for each grant regardless of the total amount of the expenditure (same internal control environment) and; (ii) the financial statements clearly display the income and expenditures of the different grants against the specific grant budgets in supplementary information, despite the overall audit opinion;
  - b. Wider programme audit (i.e. where the financial statements cover the broader immunization programme or other immunization-related programme): this may be acceptable to Gavi provided that: (i) the financial statements clearly distinguish Gavi income, expenditure and balance by grant; and, (ii) the auditor expresses a separate opinion on Gavi income and expenditure by grant (possibly through a supplemental opinion); and (iii) the auditor covers other requirements of the

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<sup>1</sup> Formerly known as the Financial Management Requirements (FMRs) or as the Aide-Mémoire.

<sup>2</sup> Additional tailored work on vaccine stocks may be requested for which a special scope of work would be agreed between Gavi and the contractor

standard Terms of Reference referred to in these guidelines e.g. compliance with Gavi's Partnership Framework Agreement (also through supplemental reporting if applicable);

- c. Pool audit: in case of pooled funding, the financial statements do not provide Gavi-specific income and expenditure information by definition. In order for Gavi to accept a pool audit, Gavi requires the financial statements of the pool to state clearly the disbursements received from Gavi and to include a comparison of pool expenditures with the pool budget. Where the audit arrangements for a pooled funding mechanism deviate materially from Gavi requirements (e.g. long delays in submission of audit reports), Gavi may seek an independent audit to comply with its requirement for timely assurance;
- d. A health sector audit would not be acceptable except as otherwise agreed in writing between Gavi and the implementing entity.

### **3. Auditing standards and audit approach**

- 3.1 Audits of Gavi cash support provided to governmental implementing entities are to be performed either by independent audit firms in accordance with International Standards on Auditing (ISA) or by the country's Supreme Audit Institution (SAI)<sup>3</sup> in accordance with the auditing standards promulgated by the International Organisation of Supreme Audit Institutions (INTOSAI). For cash support provided to non-governmental implementing entities, audits are to be performed by independent audit firms in accordance with ISA.
- 3.2 Specific Gavi requirements and common preferences are outlined in section 5 of the example audit Terms of Reference attached as Annex 1.

### **4. Timelines for the audit**

- 4.1 Gavi allows countries to report on the basis of their fiscal year regardless of when the grant funding commenced. However, countries may choose to report on the basis of their calendar year.
- 4.2 In general each audit of the Financial Statements shall therefore cover the period of one country fiscal year, commencing with the fiscal year in which the first disbursement was made under the Gavi support. For multi-year grants, when the grant starts in the middle of a country's fiscal year an audit to the current fiscal year end is only required if the implementation period exceeds six months. Where the period is less than six months the first period of audit may be extended to include the following fiscal year, giving a maximum period under the first audit of eighteen months.
- 4.3 Financial statements should be prepared within three months of the end of the reporting period. The audit report should be provided to Gavi no more than six months after the end of the reporting period, unless otherwise agreed between Gavi and the implementing entity.
- 4.4 Audit arrangements should be proposed prior to grant commencement and included under the scope of the Programme Capacity Assessment and within the Grant Management Requirements. Detailed audit arrangements should be finalised as early as possible during the reporting period. In any case it is recommended that the implementing entity should commence the auditor selection process no later than three months before the end of the reporting period.

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<sup>3</sup> The use of the SAI or an independent audit firm is guided by local regulations, the PFA and/or the Financial Management Requirements/Grant Management Requirements (annex 6 of the PFA).

## 5. Auditor selection

- 5.1 By default the implementing entity is responsible for selecting and contracting the auditor. Selection of the auditor will be based on the implementing entity's procurement policies and procedures in force at the time of selection, as reflected in the Partnership Framework Agreement (PFA) supplemented as applicable by the Grant Management Requirements (GMRs), signed between the country and Gavi.
- 5.2 Gavi may, jointly with the implementing entity, opt to be involved in selecting the external auditor, through either giving a no-objection to the proposed auditor or by providing its own list of acceptable firms. In such case the requirement would be set out in the Grant Management Requirements (GMRs). In exceptional circumstances Gavi may both select and contract the auditor directly.
- 5.3 The implementing entity should take all reasonable steps to ensure that the appointed audit firm has the relevant skills and competencies to guarantee a quality audit, including, but not limited to:
- a. Ensuring that the engagement contract between the implementing entity and the audit firm includes experience requirements for the audit partner and the audit manager, both of whom play a significant role in the quality control process of the audit;
  - b. For private audit firms, confirming that the firm is an independent auditing firm, registered and licensed by a relevant professional and/or regulatory body. In addition, the audit firm should provide the implementing entity with at least (5) references from comparable audits undertaken within the previous five (5) years. The firm should ideally have a track record of audits undertaken for international development partners<sup>4</sup>;
  - c. Confirming that the audit firm selected is in compliance with the International Standard on Quality Control that seeks to ensure that the firm has established and maintains a system of quality control to provide it with reasonable assurance that: (a) the firm and its personnel comply with professional standards and applicable legal and regulatory requirements; and, (b) reports issued by the firm or engagement partners are appropriate in the circumstances. As part of the response to the request for the proposal, the implementing entity should request potential audit firms to demonstrate that they have a system of assuring the quality of audits;
  - d. Confirming that the auditor is independent of the implementing entity, including not having financial interests in the entity being audited. In case of SAIs, the auditor should not participate in any way in pre-control, contract or transaction approval, cheque signing, or other activity that is incompatible with the audit function.
- 5.4 In the case of pooled funding, selection and contracting of the external auditor remains the responsibility of the implementing entity. However, Gavi will review the terms of reference to ensure consistency with its requirements and to facilitate a common approach to the audit among all the pool donors.
- 5.5 When the audit is performed by the SAI, the auditor may in certain circumstances sub-contract the audit to other independent audit firms. In such cases, the responsibility of ensuring audit quality remains with the auditor with which the implementing entity engaged. Assessment of performance during the audit will be done on the contracted auditor.

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<sup>4</sup> E.g. The World Bank, European Union, USAID, Global Fund for AIDs, TB, Malaria.

## **6. Auditor performance assessment, rotation and termination**

- 6.1 The auditor's performance in completing the terms of reference should be assessed by the implementing entity on an annual basis. The manner in which the audit was conducted including staffing and coverage will be compared to the contract with the auditor. Gavi may at its option be involved in this process. The auditor is required to make available the audit working papers to the implementing entity or Gavi, if requested.
- 6.2 Any decision to terminate the services of the auditor should be explained and communicated to Gavi and Gavi may, at its discretion, contact the auditor to understand the full context.
- 6.3 Gavi financial management requirements do not mandate a maximum period for an auditor to be appointed nor does it have requirements for auditor rotation. Gavi respects the best practices promulgated by the relevant professional body to which the audit firm belongs. Nonetheless the implementing entity should ensure that the auditor is changed if there is any evidence that it is not performing its duties in an independent and professional way or is otherwise not compliant with the Gavi audit guidelines and its contract.
- 6.4 For information on potential sanctions for non-compliance with these guidelines refer section 10.

## **7. Audit fees**

- 7.1 Implementing entities may charge the fair cost of performing the audit of Gavi funding to the specific grant. Such costs should have been reasonably estimated and included in the grant budget.
- 7.2 Audit fees are normally negotiated by the implementing entity except in the rare cases where Gavi contracts the auditor directly.
- 7.3 In cases where the audit covers a wider programme, including pooled funding, the audit fees should be allocated to the Gavi grant proportionately to the size of the Gavi contribution in relation to other sources of funding. The proportionate costs should be included in the budget.
- 7.4 Usually costs associated with audits undertaken by SAIs are factored into the national budget and would not be charged to Gavi. However, where the SAI outsources the work to an independent firm, the fair costs of the audit may be charged to the Gavi grant. Reasonable estimates of such costs should be factored into the grant budget prior to approval.

## **8. Reporting, communication and follow up of audit findings**

- 8.1 The administration of the audit process is the responsibility of the implementing entity. Accordingly, the implementing entity is responsible to ensure timely communication of all audit related matters to Gavi and other stakeholders. It is recommended that a designated official is appointed as the focal point for administration of the audit. This would customarily be the Person Responsible for Finance and/or the official responsible for preparation of the financial statements which are the subject of the audit.
- 8.2 The audit report should be addressed to the management of the implementing entity with a copy to each of Gavi and the Immunisation Co-ordinating Committee (ICC) or other applicable governance body for the Gavi grant.
- 8.3 Final audit reports submitted should be signed by the auditor and be in a format that cannot be altered (e.g. PDF), with all pages in sequence. Gavi will not accept audited financial statements that are incomplete or have been altered.

8.4 The audit report should be accompanied by a management letter setting out the auditor's key findings related to the implementer's financial systems and controls and any other pertinent findings from the audit. The management letter should also be copied to Gavi. The implementing entity is responsible to ensure that audit findings are addressed and recommendations are implemented.

8.5 English and French are the working languages of Gavi. If deliverables are prepared by the auditor in a different language the auditor should provide an official translation of the same.

## **9. Roles and responsibilities throughout the audit process**

9.1 Preparation of the Gavi grant-specific financial statements is the responsibility of the implementing entity. Implementing entities must ensure that all records are available to the independent auditors, all accounting entries and adjustments are made in support of the financial statements, all audit queries responded to and all other necessary steps are taken to enable the auditors to complete their work.

9.2 The responsibility of the external auditor is to express a professional independent opinion on the financial statements of the Gavi cash support grants following international standards and in accordance with the Terms of Reference agreed with the implementing entity.

9.3 Intended users include Gavi and those charged with governance of the implementing entity. Gavi will review the audit report and management letter and comment as necessary. Gavi may engage directly with the auditor for clarification of specific issues or to conduct quality reviews of the audit documentation to determine whether audit work was performed in accordance with these guidelines and best practices. Gavi will engage with the implementing entity to discuss key audit issues and action planning to address issues raised in the management letter.

9.4 The ICC (or other relevant governing body) should also review the audit report and address any key issues with management of the implementing entity.

## **10. Non-compliance with these guidelines and other administrative matters**

10.1 The auditor should ensure that appropriate working papers are maintained for a minimum period of 5 years after the completion of the audit or as required by the local laws whichever may provide the longer duration. A similar duration for document retention will be required for pooled funding arrangements.

10.2 Non-compliance with these audit guidelines could result in ineligibility of audit costs incurred for the audit. Additional sanctions to the auditor may be levied depending on the extent of non-compliance with the guidelines. This may include exclusion from future audits of Gavi grants in the country.

10.3 The Partnership Framework Agreement (PFA) requires that annual audits will be undertaken for cash support to implementing entities. Accordingly, Gavi reserves the right to withhold cash transfers to implementing entities or terminate grant arrangements or carry out other sanctions against the implementing entity if the audit arrangements are not satisfactory as guided by this document.

## Annex 1: AUDIT TERMS OF REFERENCE TEMPLATE

*The purpose of this template is for use by implementing entities in engaging external auditors. It should be used alongside the audit guidelines and tailored to the country context.*

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### **Gavi, the Vaccine Alliance**

#### **Terms of Reference for External Audits of Gavi Cash Support**

**XXX (name of country), for the period XXX**

### **1. BACKGROUND [To be completed by the implementing entity]**

1.1 Gavi has been supporting XXX (name of country) in its vaccination and immunization programmes since XXX (year). Since that time, a total of US\$ XXX in cash has been disbursed in HSIS Support.

*Section to be adapted as appropriate to the current reporting period. [Description of any key information about the grant under audit, including the amount and implementation cycle and any other contextual information which is important to understand the scope of the audit.]*

### **2. OBJECTIVE OF THE AUDIT**

2.1 The objective of the audit is to enable the auditor to express an independent and professional opinion on the financial statements of the Gavi cash grants for the reporting period (typically the fiscal year), and to ensure that funds disbursed for the programme have been used for the intended purpose with due attention to economy and efficiency in accordance with Gavi's financial management and auditing requirements and terms of the audit contract.

2.2 The auditor should also assess compliance with the provisions of the Partnership Framework Agreement (PFA), including any supplemental Grant Management Requirements<sup>5</sup> (GMRs) signed between the country and Gavi.

### **3. FINANCIAL STATEMENTS**

3.1 The responsibility for the preparation of the financial statements, including notes, lies with the implementing entity. The financial statements include the following:

- a. Statement of income<sup>6</sup> and expenditure. This statement should include expenditure reported against the approved budget. It should also include audited comparative figures for the previous reporting period, if applicable;
- b. Balance sheet showing accumulated funds of the programme, bank balances and other assets and liabilities of the programme, if any;
- c. Notes to the financial statements<sup>7</sup>;

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<sup>5</sup> Formerly known as the Financial Management Requirements (FMRs) or the Aide-Mémoire. Depending on the date of signature grants may still retain these terminologies.

<sup>6</sup> Any revenue generated by the programme e.g. sale of bid documents, disposal of programme assets, interest income, and fees earned should be accounted for and disclosed.

<sup>7</sup> Brief description of programme objectives, description of the basis of the preparation of the financial statements and the significant policies applied, required disclosures not presented on the face of the financial statements; and any supplementary information or schedules (such as aged advances listing and cash balances held by sub-national implementers) relevant for a fairer presentation and enhanced understanding of the financial statements.



d. A comprehensive list of all programme fixed assets purchased with Gavi funds, with dates of purchase, values, location and condition.

3.2 The financial statements should be derived from the implementing entity's financial reporting systems, and will ordinarily be prepared on the cash or modified cash basis of accounting. The accruals basis of accounting is acceptable provided there is a reconciliation to the Gavi grant cash balance. The financial statements must include information on the basis of accounting as well as the extent of modification, if applicable, together with all significant accounting policies.

3.3 Gavi may accept consolidated financial statements for more than one Gavi cash grants provided that:

- a. The grants are managed by the same entity operating under the same internal control environment, and;
- b. The financial statements clearly display the income and expenditures of the different grants against the specific grant budgets in supplementary information, despite the overall audit opinion.

3.4 Financial statements should be prepared, in the grant currency (USD), within three (3) months of the end of the reporting period. Exchange rates used for translation of income, expenditure, and balances at the end of the year should be clearly specified in the financial statements.

3.5 The audit should be carried out as soon as possible after the preparation of the financial statements. In any case, audited financial statements must be provided to Gavi Secretariat no later than six (6) months after the end of the period covered by the audit unless otherwise agreed to between Gavi and the implementing entity.

#### **4. AUDITING STANDARDS**

4.1 The minimum requirement is that the audit will be carried out in accordance with the International Standards on Auditing (IAS) or the International Standards of Supreme Audit Institutions (ISSAIs).

#### **5. DETAILED SCOPE OF THE AUDIT**

5.1 Within the overall objective of assuring compliance with the Partnership Framework Agreement, the auditor will review compliance with applicable financial policies and procedures used by the implementing entity and agreed upon by Gavi. The audit should cover both central level expenditure as well as expenditure incurred at the sub-national level and/or by other implementing partners.

5.2 The audit will include such tests and controls that the auditor considers necessary under the circumstances. Special attention should be paid to the following:

- a. The financial statements have been prepared in accordance with generally accepted accounting principles, and give a true and fair view of the financial position of the programme and of its receipts and expenditures for the period under audit;
- b. Gavi funds have been used in accordance with the approved budget and only for the purposes for which the financing was provided. Instances of ineligible or questionable expenditures charged to the grant should be reported either as part of the audit opinion if material, or if non-material, elsewhere within the audit report;

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- c. Where applicable, the grant management arrangements adhere to the Grant Management Requirements annexed to the Partnership Framework Agreement signed between Gavi and the Government;
- d. The auditor should assess the key internal controls relevant to the proper management of Gavi funds and highlight, in the management letter, any weaknesses identified;
- e. The auditor shall include, as part of the audit approach, procedures to address value for money, specifically to include whether the expenditure incurred is reasonable from an economy and efficiency perspective;
- f. Where interest or other income is earned on Gavi funds or activities, the auditor should confirm that it has been properly accounted for and applied solely for programme purposes;
- g. All necessary supporting documents, records and accounts relating to all programme activities have been kept. There is a clear accounting trail between the books of account and the financial statements;
- h. Audit of the expenditure incurred during the year should pay special attention to expenditure categories that may be susceptible to fraud and abuse. These typically include: any costs related to long-term projects such as construction projects, any costs where market prices are highly variable or where local tendering is conducted, such as printing costs, salaries and top-ups, per diems and other travel advances, and overheads. The auditor should also review the system in place to ensure effective management of advances;
- i. In principle Gavi funds should not be used for payment of taxes, customs, duties or similar charges (the PFA requires countries to use 'best endeavours' to obtain exemptions). In reviewing expenditure incurred during the period subject to the audit, the auditor should check whether grants funds were used for such purposes. Where this applies, refer to para. b above;
- j. Goods and services have been procured in accordance with applicable procurement procedures and regulations, with due attention to economy and efficiency. Where there was procurement of goods, works, and/or services of a material value, the auditor should consider undertaking physical verification to confirm existence and/or ascertain value;
- k. Verifying that the fixed assets purchased under the grant exist, are tracked, adequately safeguarded, and are properly accounted for in accordance with the PFA.

## **6. DELIVERABLES**

### **6.1 AUDIT REPORT**

- 6.1.1 In preparing the audit report, the auditor will issue an opinion in accordance with the International Standards on Auditing (ISA) or with the International Standards of Supreme Audit Institutions (ISSAI) as appropriate. The opinion expressed in the audit report will address whether:
  - a. The financial statements present a true and fair view of the financial position of the Gavi cash support in accordance with Gavi financial policies and procedures;
  - b. In all material aspects, grant funds have been used in conformity with the provisions of the Partnership Framework Agreement, including the approved budget and workplan;
  - c. Any material issues identified during the audit. Non-material issues should be reported in the management letter.
- 6.1.2 Final audit reports submitted should be signed by the auditor and be in a format that cannot be altered or changed (e.g. PDF), with all pages in sequence.

## 6.2 MANAGEMENT LETTER

- 6.2.1 The audit report should be accompanied by a management letter setting out the auditor's key findings related to the implementer's financial systems and controls and any other pertinent findings from the audit. The management letter should:
- a. Give comments and observations on the accounting records, systems and controls that were examined during the audit;
  - b. Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvement;
  - c. Communicate matters that have come to the auditor's attention that might have a significant impact on the implementation of the programme;
  - d. Report on any cases of non-compliance with the provisions of the Partnership Framework Agreement (PFA), supplemented as applicable by the Grant Management Requirements (GMRs);
  - e. Variances in actual expenditure versus budgeted expenditure by budget line, where this has not been provided by the implementer;
  - f. Include a review of the issues raised in the previous year's audits and a status report on progress/follow up achieved, including external audit, relevant internal audit as well as audit reports issued by Gavi Programme audit team;
  - g. Any other matters that may come to the attention of the auditor in the course of the audit that the auditor considers relevant for improvement of the control environment of the programme.
  - h. Include a high, medium or low prioritisation on all issues arising in the management letters. Ranks may be allocated according to the following criteria:
    - o A - a major weakness or a recurring issue that must be addressed soon
    - o B - an important matter that will significantly improve the control environment, the accounting system or the operations of the programme but is not so serious or prevalent as to be considered a major weakness
    - o C – a minor (or isolated) weakness that should nevertheless be addressed to improve the control environment, the accounting system or the operations of the programme.
  - i. Ideally, the management letter should also include responses from the management of the implementing entity to the issues highlighted by the auditor.

## 7. QUALIFICATIONS OF THE AUDITOR

- 7.1 The firm must be an independent auditing firm registered and licensed by a relevant professional and/or regulatory body acceptable to Gavi. In addition, the audit firm should provide the implementing entity with at least (5) references from comparable audits undertaken within the previous five (5) years.
- 7.2 English and French are the working languages for Gavi Secretariat. If deliverables are prepared by the auditor in a different language, the implementing entity should include the need for an official translation within the auditor's deliverables.
- 7.3 The auditor must be independent of the implementing entity including not having financial interests in the entity being audited.

## 8. GENERAL INFORMATION

8.1 The auditor will be given access to information relevant to the audit such as legal documents, correspondence and any other information associated with the programme and deemed necessary by the audit.

8.2 The auditors will need to familiarise themselves with the following documents as a minimum:

- Gavi Decision Letters and Approved Proposals;
- Financial reports submitted by the Country<sup>8</sup>;
- Partnership Framework Agreement (PFA), supplemented as applicable by the Grant Management Requirements (GMRs) and other official communications with Gavi;
- Any other financial reports that may have been prepared in the course of the year.

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<sup>8</sup> Note the standard format of Gavi financial reports contained within the 'Guidelines on financial management and audit requirements' on the Gavi web-site at <http://www.gavi.org/library/gavi-documents/guidelines-forms/>

## Annex 2: MANAGEMENT LETTER TEMPLATE [Place the title here]

### Introduction

[Provide a background of the work done during the audit such as coverage of expenditure, levels of materiality and the reasons thereof, implementers visited at both national and sub-national levels, etc.]

State how the recommendations have been structured. E.G., the observations consist of the following elements:

1. Finding;
2. Implication;
3. Recommendation; and
4. Management's comments.

The table below summarises the nature and urgency of the recommendations. The recommendations have been graded as follows:

Priority level	Ranking as per the ToRs	Description of ranking as per the TOR
<b>High</b>	A	A major weakness or a recurring issue that must be addressed in the short term.
<b>Medium</b>	B	An important matter that will significantly improve the control environment, the accounting system or operations of the programme but is not so serious or prevalent as to be considered a major weakness.
<b>Low</b>	C	Minor (or isolated) weakness that should nevertheless be addressed to improve the control environment, the accounting system or the operations of the programme.

### Detailed audit findings and recommendations

Ref.	Audit Finding	Priority	Management Comment
	<p><b><u>Finding</u></b> [Should include the root cause (s)/rationale for the non-compliance to the criteria or factors responsible for the finding.]</p> <p><b><u>Risk/Implication</u></b> [The effect of the finding both from a financial and non-financial perspective.]</p> <p><b><u>Recommendation</u></b> [Provide practical, specific and actionable recommendations relevant to the finding(s) above. The benefit of the recommendation to the</p>	<p>Priority level (ranking)</p> <p>[E.G. <i>Medium (B)</i>]</p>	<p>[Should include the extent to which Management agree or disagree with the findings and the reasons for the agreement/disagreement.]</p>

Ref.	Audit Finding	Priority	Management Comment
	programme should be clearly stated. The recommendation should address the root cause and eliminate or mitigate the effect identified under risk and implication.]		

### Status of previous year audit issues

Audit period covered	Issue (i.e. the finding identified)	Recommendations	Status of Implementation	Comments
The period covering in the audit is stated here.	<p>The findings of previous audits are entered here.</p> <p>The findings should be quoted verbatim or reproduced from the relevant management letter.</p>	The recommendations related to the findings from the previous column are entered here.	<p>The state of implementation:</p> <p><b>Implemented</b> – showing full implementation of recommendations</p> <p><b>Not implemented</b> - showing that the recommendation remains to be implemented and as such no steps have been taken to commence implementation</p> <p><b>In progress</b> – showing that implementation has commenced but is yet to be completed.</p>	For “Not implemented” and “In progress” categories, the rationale for the status should be provided. Any additional recommendation to address the issue is entered here.