INTERNAL AUDITOR'S REPORT

BOARD MEETING
Simon Lamb,
Audit and Investigations
10-11 June 2015, Geneva

Gavi
The Vaccine Alliance

Perspective: 2013 - 2015

- **Reporting to the Board and AFC regularly on risk**

- **Significant focus on developing the institution of audit in Gavi**

- **Determining adequacy of resourcing has been a recurrent theme**

- **Key developments**
  - June 2013 – identification of key processes to be established
  - June 2014 – confirmation that key processes operative
  - December 2014 - approval for enhancement of the audit function
- **Implementation**
  - Reorganisation (1 February): separation of activities into 3 lines of defence, and augmentation
  - Creation of dedicated new functions in Audit, with enhanced resourcing
  - Recruitment of 11 new positions: 2 in place, 7 confirmed to join, 2 on-going
  - Development of processes to support the new functions
  - Revision of Audit Terms of Reference: AFC/Board approval, late 2015

- **External Quality Assessment: developing implementation plan**

EQA Scorecard

Overall Rating

PC	*Partially Conforms*

GC	Generally conforms
PC	Partially conforms
NC	Does not conform
NA	Not applicable / Not assessed

Attribute Standards	GC	PC	NC	NA	Reference
1000 - Purpose, Authority, and Responsibility	GC				O9 & S5: TOR revisions
1010 - Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter	GC				S5: TOR revisions
1100 - Independence and Objectivity	GC				
1110 - Organizational Independence	GC				S5: TOR revisions
1111 - Direct Interaction with the Board	GC				
1120 - Individual Objectivity	GC				
1130 - Impairment to Independence or Objectivity		PC			O4: Whistle-blower/ Fraud
1200 - Proficiency and Due Professional Care	GC				
1210 - Proficiency	GC				
1220 - Due Professional Care	GC				
1230 - Continuing Professional Development	GC				
1300 - Quality Assurance and Improvement Program		PC			O5 & S8: Ext/Self Ass & Rptg
1310 - Requirements of the Quality Assurance and Improvement Program		PC			O5 & S8: Ext/Self Ass & Rptg
1311 - Internal Assessments	GC				
1312 - External Assessments		PC			O5 & S8: Ext/Self Ass & Rptg
1320 - Reporting on the Quality Assurance and Improvement Program			NC		O5 & S8: Ext/Self Ass & Rptg
1321 - Use of "Conforms with the IPPF"				NA	
1322 - Disclosure of Nonconformance				NA	

Performance Standards	GC	PC	NC	NA	
2000 - Managing the Internal Audit Activity		PC			O1 & O2: Execution & Appetite
2010 - Execution of the Annual Audit Plan		PC			O1 & S7: Risk based plan/ Cnsltg.
2020 - Communication and Approval	GC				
2030 - Resource Management		PC			O2: Risk appetite/Audit coverage
2040 - Policies and Procedures	GC				S6: Audit Manual
2050 - Coordination	GC				S2: Assurance Mapping
2060 - Reporting to Senior Management and the Board	GC				S3: ET Meetings
2070 - External Service Provider				NA	
2100 - Nature of Work	GC				
2110 - Governance	GC				
2120 - Risk Management	GC				
2130 - Control		PC			O1: Execution of the Audit Plan
2200 - Engagement Planning		PC			O6: Engagement planning
2201 - Planning Considerations		PC			O6: Engagement planning
2210 - Engagement Objectives		PC			O6: Engagement planning
2220 - Engagement Scope		PC			O6: Engagement planning
2230 - Engagement Resource Allocation	GC				
2240 - Engagement Work Program		PC			O6: Engagement planning
2300 - Performing the Engagement	GC				
2310 - Identifying Information	GC				
2320 - Analysis and Evaluation	GC				
2330 - Documenting Information		PC			O7 & O8: Documentn & Retn.
2340 - Engagement Supervision				NA	
2400 - Communicating Results	GC				
2410 - Criteria for Communicating	GC				S4: Report Rating & Achievemts
2420 – Quality of Communications	GC				S1: Public Release & Timeliness
2421 – Errors and Omissions				NA	
2430 – Use of "Conducted in Conformance with the IPPF"				NA	
2431 – Engagement Disclosure of Nonconformance				NA	
2440 – Disseminating Results	GC				S1: Public Release & Timeliness
2450 - Overall Opinions	GC				S4: Report Rating & Achievemts
2500 – Monitoring Progress		PC			O3: Monitoring action plans
2600 – Resolution of Senior Management's Acceptance of Risks				NA	
Code of Ethics	GC				

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1320 - Reporting on the Quality Assurance and Improvement Program			NC		O5 & S8: Ext/Self Ass & Rptg
1321 - Use of "Conforms with the IPPF"				NA	
1322 - Disclosure of Nonconformance				NA	

1. Foundations

2. Quality Assurance/ Improvement Programme

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	GC				S1: Public Release & Timeliness
	GC				S4: Report Rating & Achievemts
		PC			O3: Monitoring action plans
				NA	
Code of Ethics	GC				

3. Resourcing and Execution

4. Documentation

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MOVING FORWARD

- **EQA follow-up**
  - Developing EQA implementation plan: Incorporate in…
  - … plan for further development of processes, especially for new functions
  - Execute audits: Create a demonstrable track record
  - Schedule further EQA
- **Programme Audit - country and reimbursement update**
- **Collaboration with Global Fund**
  - Synergy: Challenged by different operating models
  - Significant, regular interaction with the Office of the Inspector General, Risk, and Programmes team
- **Whistleblower Reporting/Investigations**
  - Reporting facility operational, additional languages incorporated
  - Facilitate reporting of meaningful concerns
- **Organisational independence of Audit and Investigations**

THANK YOU

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