REPORT FROM AUDIT AND INVESTIGATIONS

BOARD MEETING
Simon Lamb
6-7 June 2018, Geneva, Switzerland
Developing the Institution of Audit & Investigations

**SECRETARIAT PROCESSES**
- Year 0: Staff recruitment
- Year 1
- Year 2
- Year 3: Low risk verification review

**COUNTRY PROGRAMMES**
- Year 0: 6
- Year 1: 10
- Year 2: 8
- Year 3: 10

Investigations and Counter-Fraud (internal and external investigations conducted)

By year-end: 27

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## Country Reimbursement Schedule

### COUNTRY REIMBURSEMENT SCHEDULE, CUMULATIVE

**As at 18 May 2018**

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>REIMBURSEMENT</th>
<th>TOTAL REPAID</th>
<th>TOTAL OUTSTANDING</th>
<th>TOTAL DUE</th>
<th>TOTAL NOT YET DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total fully reimbursed against commitments (16 countries)</td>
<td>19.715</td>
<td>19.715</td>
<td>0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Total not yet fully reimbursed</td>
<td>11.33</td>
<td>2.63</td>
<td>8.695</td>
<td>0.36</td>
<td>8.335</td>
</tr>
<tr>
<td>Total overall reimbursement status</td>
<td>31.04</td>
<td>22.345</td>
<td>8.695</td>
<td>0.36</td>
<td>8.335</td>
</tr>
</tbody>
</table>

Recovery rate on amounts due: 98%

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**Total fully reimbursed against commitments (16 countries)**

- **19.715** million
- **19.715** million repaid
- **0** million outstanding
- **N/A** million due
- **N/A** million not yet due

**Total not yet fully reimbursed**

- **11.33** million
- **2.63** million repaid
- **8.695** million outstanding
- **0.36** million due
- **8.335** million not yet due

**Total overall reimbursement status**

- **31.04** million
- **22.345** million repaid
- **8.695** million outstanding
- **0.36** million due
- **8.335** million not yet due

**Recovery rate on amounts due:** 98%
Programme Audit ratings, 2015 – 2018

- Unsatisfactory: 39%, 11 audits
- Partially satisfactory: 54%, 15 audits
- Satisfactory: 7%, 2 audits

Internal controls and risk management either not established or not functioning properly

Internal controls and risk management generally established and functioning but improvement needed

28 Programme Audits

Board meeting 6-7 June 2018
Reprise: Recurrent Themes from Programme Audits

<table>
<thead>
<tr>
<th>THEMES ARISING</th>
<th>FREQUENCY</th>
<th>ACTION (ENHANCEMENTS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. BUDGET MANAGEMENT – SETTING TRACKING AND CONFORMITY</td>
<td>47%</td>
<td>NEW FINANCIAL REPORTING TEMPLATE</td>
</tr>
<tr>
<td>2. POOR LEADERSHIP, LOW CAPACITY</td>
<td>47%</td>
<td>INVESTMENT IN TARGETED COUNTRY ASSISTANCE (TCA)</td>
</tr>
<tr>
<td>3. POOR FOLLOW-THROUGH ON IDENTIFIED WEAKNESSES</td>
<td>53%</td>
<td>INCORPORATION IN GRANT MANAGEMENT REQUIREMENTS (GMRs)</td>
</tr>
<tr>
<td>4. OVERSIGHT IS INCONSISTENT AND INCOMPLETE</td>
<td>53%</td>
<td>REQUIREMENTS CLARIFIED, WORKING WITH PARTNERS</td>
</tr>
<tr>
<td>5. NON-COMPLIANCE WITH NATIONAL RULES</td>
<td>68%</td>
<td></td>
</tr>
<tr>
<td>6. CAMPAIGN FUNDS USE NOT FULLY EFFECTIVE</td>
<td>47%</td>
<td>PILOTS: MONITORING AGENTS; MOBILE TECHNOLOGY</td>
</tr>
<tr>
<td>7. WEAK TRACEABILITY OF USE OF GAVI FUNDS</td>
<td>58%</td>
<td>INCORPORATION IN GRANT MANAGEMENT REQUIREMENTS (GMRs)</td>
</tr>
<tr>
<td>8. STOCK MANAGEMENT NOT FULLY EFFECTIVE</td>
<td>68%</td>
<td>SUPPLY CHAIN STRATEGY IMPLEMENTED</td>
</tr>
</tbody>
</table>

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Reprise: Restitution of records

Before …

... some months after
THANK YOU