REPORT FROM AUDIT & INVESTIGATIONS

BOARD MEETING
Simon Lamb
26-27 June 2019, Geneva, Switzerland
### Country Reimbursement Schedule

<table>
<thead>
<tr>
<th>COUNTRY REIMBURSEMENT SCHEDULE, CUMULATIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>As at 31 May 2019</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>COUNTRY</strong></td>
</tr>
<tr>
<td>Total fully reimbursed against commitments (19 countries)</td>
</tr>
<tr>
<td>Total not yet fully reimbursed</td>
</tr>
<tr>
<td>Total overall reimbursement status</td>
</tr>
</tbody>
</table>

Recovery rate on amounts due: 99.1 %

Recovery rate on total agreed reimbursement: 84.4 %

Board meeting
26-27 June 2019
Audit and Investigations: activity to end 2019

<table>
<thead>
<tr>
<th>Programme Audit</th>
<th>Internal Audit</th>
<th>Investigations</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>40</td>
<td>11</td>
</tr>
</tbody>
</table>

Cumulative activity (to end 2019)
Audit and Investigations: activity to end 2019

- Project reviews
- Low risk verification reviews

- Thematic analysis
- Advisory

- Counter-fraud

**Cumulative activity (to end 2019)**
- Internal Audit: 40
- Programme Audit: 42
- Investigations: 11

**Recommendations (to date)**
- 400
- 550

**Enhancement**

Board meeting
26-27 June 2019
Impact: Programme Audit Remediation

Programme management arrangements have changed

<table>
<thead>
<tr>
<th>Active recommendations</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completed</td>
<td>53</td>
<td>29%</td>
</tr>
<tr>
<td>Ongoing</td>
<td>119</td>
<td>66%</td>
</tr>
<tr>
<td>Not started</td>
<td>10</td>
<td>5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>182</td>
<td>100%</td>
</tr>
</tbody>
</table>

Recommendations actively being followed

Active recommendations

<table>
<thead>
<tr>
<th>Active recommendations</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Completed</td>
<td>13</td>
<td>10%</td>
</tr>
<tr>
<td>Ongoing</td>
<td>34</td>
<td>26%</td>
</tr>
<tr>
<td>Superseded by events</td>
<td>85</td>
<td>64%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>132</td>
<td>100%</td>
</tr>
</tbody>
</table>

12 countries

7 countries

5 countries

No data or incomplete data available

Board meeting
26-27 June 2019
Impact: Strategic Alliances

Board meeting
26-27 June 2019

National Audit
• MoH Audit
• Auditor General
• Investigative agencies

Auditors and consultants

Partner audit & investigations
• WHO
• UNICEF
• World Bank
• USAID

External parties
• Global Fund OIG
• External audit

In-country
Ex-country
In-Alliance
Ex-Alliance