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REPORT ON THE 2ND ROUNDTABLE MEETING OF THE 3RD PHASE CAPACITY STRENGTHENING PROJECT OF THE SUPREME AUDIT INSTITUTIONS (SAIs)

5 – 7 September 2023
Kigali, Rwanda



Implemented by:



TABLE OF CONTENTS

<u>1. BACKGROUND</u>	5
<u>DAY 1: 5 SEPTEMBER 2023</u>	6
<u>2. OPENING REMARKS</u>	6
<u>2.1. Aidsplan Executive Director, Ida HAKIZINKA</u>	6
<u>2.2. Germany Government Representative, Mr. Marc BAXMANN</u>	7
<u>2.3. UK Government representative, Mr. Robert WHITBY</u>	7
<u>2.4. Auditor General SAI Rwanda, Alexis KAMUHIRE</u>	8
<u>2.5. Keynote Address by Global Fund: Importance of Accountability in Donor- Funded Health Programs.</u>	9
<u>2.6. Keynote Address by Gavi: Implementation of National Accountability</u>	10
<u>3. PRESENTATIONS AND PANEL DISCUSSIONS</u>	11
<u>3.1. Aidsplan Presentation: SAI Capacity Development Project performance and Q&A</u>	11
<u>3.2. Panel discussion and Q&A: “The SAI Capacity Development Project: Review of the Third Phase”</u>	12
<u>3.3. AFROSAI-E Presentation: “The Role of SAIs in Health Program Management”</u>	13
<u>3.4. CREFIAF Presentation: “Challenges and Opportunities Related to SAI Audits of Health Programs”</u>	14
<u>3.5. Countries’ interactive plenary presentation on challenges and potential solutions for implementing effective National Accountability Systems for Donor Funding</u>	15
<u>Inspection Générale de la Santé (IGS) - DRC</u>	15
<u>SAI Malawi</u>	16
<u>SAI Nigeria</u>	16
<u>SAI Tanzania</u>	17
<u>SAI Uganda</u>	18
<u>SAI Zimbabwe</u>	19
<u>Plenary session</u>	19

<u>DAY 2: 6 SEPTEMBER 2023</u>	21
<u>3.6. Aidspan Presentation: Community Engagement/ auditing strategies for Accountability</u>	21
<u>3.7. CREFIAF presentation: Promoting Stakeholder Engagement and Participation and Opportunities for Collaborations</u>	22
<u>3.8. Gavi and Global Fund experience with SAI engagement and capacity development – experiences, lessons learned, best practices and plans</u>	23
<u>3.9. Roundtable Discussion: Domestic Resource Mobilisation for Sustainable Health Financing</u>	26
<u>3.10. Countries Experience Sharing Session led by Aidspan: “Lessons from SAI Capacity Development Project: Successes, Challenges, and Best Practices”</u>	28
<u>SAI Malawi</u>	28
<u>SAI Nigeria</u>	28
<u>SAI Tanzania</u>	29
<u>SAI Uganda</u>	29
<u>SAI Zimbabwe</u>	30
<u>Inspection Générale de la Santé (IGS) DRC</u>	31
<u>Q&A Session</u>	31
<u>3.11. SAI Rwanda presentation: Experiences with Finance and Programmatic auditing donor-funded health programs</u>	32
<u>DAY 3: 7 SEPTEMBER 2023</u>	33
<u>3.12. Panel Discussion by Aidspan: “Sustainable Capacity Development & Long- term Accountability in Health Programs”</u>	33
<u>3.13..... Interactive Session: “Promoting SAI Engagement in Health Program Auditing in Sub-Saharan Africa” collaboration with other assurance providers/mechanisms</u>	35
<u>3.14..... The Contribution of Supreme Audit Institutions (SAIs) to Preventing Breaches in the Proper Management of Funding Allocated to the Implementation of Health Programs..</u>	39
<u>4. SAIs COMMITMENTS AND SUPPORT NEEDED GOING FORWARD</u>	40
<u>4.1. SAI Uganda</u>	40
<u>4.2. SAI Malawi</u>	40

4.3. SAI Zimbabwe	40
4.4. SAI Nigeria	41
4.5. SAI Rwanda	41
4.6. SAI Tanzania	41
4.7. SAI DRC	42
4.8. PARTNERS (GAVI, GLOBAL FUND, AFROSAI-E, CREFIAF, BACKUP-GIZ and AIDSPAN)	42
5. CLOSING REMARKS	44
5.1. Aidspan Executive Director, Ida HAKIZINKA	44
5.2. GIZ Backup, Huzeifa BODAL	44
5.3. Grace RWAKAREMA, AAG SAI Rwanda	45
5.4. AG Rwanda, Alexis KAMUHIRE	46
ANNEXES	47
Abbreviations and Acronyms	47
Attendance List	47

1. BACKGROUND

Aidspan, in partnership with the BACKUP Health, has been implementing the third phase of a project titled **‘Enhancing the capacity of Supreme Audit Institutions (SAIs) to perform finance, compliance, and programmatic audit of Global Health Initiatives (GHIs) supported programs.’** The project aims to support and reinforce public finance management by strengthening the capacity of **seven SAIs of DRC, Malawi, Mozambique, Nigeria, Tanzania, Uganda, and Zimbabwe.** The project also supports them in advocating for adequate resourcing to increase accountability of government-managed programs supported by the Global Fund (GF) and Gavi to improve the performance of programs.

The first phase of the project occurred between 2018 and 2020 when Aidspan trained eight sub-Saharan African SAIs to conduct financial and programmatic audits of Global Fund grants. These SAIs were from **Burkina Faso, Ghana, Kenya, Liberia, Malawi, Rwanda, Sierra Leone, and Togo.** The organization scaled up this initiative in the second phase and trained five additional SAIs from **Ethiopia, Lesotho, Namibia, Nigeria, and South Africa,** in 2021. In addition, Aidspan retrained the SAIs of **Kenya and Malawi** in the second phase. Besides SAIs, the training targeted internal auditors of state Principal Recipients (PRs) of the GF grants and representatives of Country Coordinating Mechanisms (CCMs).

As with the previous phases, Aidspan had been enhancing the capacity of seven SAIs during the project’s third phase. The uniqueness of the third phase is that in addition to auditing the GF grants, of the organization has been supporting the seven countries to audit Gavi-supported programs.

This report contains deliberations held at the roundtable including discussions on the third phase of the project, presentations, feedback, and inputs from different stakeholders. It summarises the main points made during the three-day end of project roundtable, including a background of the third phase of the project and experiences and lessons learned by the SAIs in the previous phases.

DAY 1: 5 SEPTEMBER 2023

1.1. Aidspan Executive Director, Ida HAKIZINKA



In her opening remarks, the Executive Director of Aidspan Ida Hakizinka extended a warm welcome to all participants gathered for this roundtable. She stressed Aidspan's firm commitment to boosting programmatic audit capacity, highlighting the remarkable achievement of training over 200 auditors. Aidspan also successfully initiated an audit toolkit for the GF and Gavi audit. These accomplishments demonstrated Aidspan's remarkable adaptability and its dedication to

uphold transparency and accountability.

Furthermore, the Executive Director underscored the significance of the workshop on resource mobilization, which served as a reminder of Aidspan's overarching mission: to save lives through strategic efforts. While the organization has achieved remarkable milestones, it remains very aware of the challenges ahead, particularly synchronizing its timelines with those of SAIs. In her closing remarks, the Executive Director challenged the participants to envision a future where public interest and ethical spending are key. She also called for participants to collaboratively embark on a synergy to save lives.

2. OPENING REMARKS

2.1. Germany Government Representative, Mr. Marc BAXMANN



Mr Marc Baxmann extended his gratitude to the Auditor General of Rwanda, for strengthening accountability. He also thanked Aidspan Executive Director Ida for hosting the roundtable, and then thanked all participants who had travelled from afar to this roundtable.

He pointed out that Germany is among the biggest donors in health capacity building. In Rwanda for instance, Germany is currently supporting the Pharmaceutical industry. Thanks to the same support, Aidspan has trained 18 countries. He reminded that SAIs play a major role in accountability and holding government accountable.

He concluded by welcoming the new collaboration with Gavi and reminded that the primary objective of this roundtable is to learn from each other, to keep advocating for accountability and to exchange on best practice.

2.2. UK Government representative, Mr. Robert WHITBY



The United Kingdom representative expressed deep appreciation for Aidspan's efforts in bringing together diverse stakeholders for mutual learning. He acknowledged Aidspan's role in fostering a platform for knowledge exchange among participants. The UK representative reminded his country's commitment, whereby it £80 million was disbursed in support for six African countries. This financial commitment reflects the UK's dedication to strengthening healthcare infrastructure and

services in the region, reaffirming its status as a significant contributor to global health endeavours.

Moreover, the UK highlighted its substantial contributions, with £60 million in support for the Office of the Auditor General (OAG) in Rwanda. This funding will facilitate collaboration between the UK's National Audit Office (NAO) and the OAG Rwanda, reinforcing the UK's

commitment to accountability and transparency in public expenditure. The UK also emphasized its prominent role as a leading donor to both Gavi and the GF, underscoring its enduring commitment to global health security and equitable access to vaccines and healthcare services. In closing, the UK representative expressed optimism about the meeting's fruitful outcomes and eagerly anticipated further collaboration with Gavi in the future, reaffirming his country's commitment to driving positive change in global health.

2.3. Auditor General SAI Rwanda, Alexis KAMUHIRE



In his welcoming address, the Auditor General expressed his gratitude in hosting the roundtable meeting in Rwanda. He emphasized the significance of the ideas to be generated during the roundtable, emphasizing that they have the potential to enhance the auditing of GF and Gavi grants in alignment with ISSAI 12, which aims to make a meaningful impact on citizens' lives.

The Auditor General also emphasized the unique opportunity presented by bringing together recipients, program implementers, donors, auditors, and observers at this gathering. He encouraged participants to be innovative and improve citizens' well-being, particularly in the context of SDG 3. He also highlighted the role of SAIs in ensuring value for money in health investments and called for continued collaboration among partners. He finally expressed hope that the discussions will be fruitful, in line with INTOSAI motto: *Mutual experience benefits all*. He concluded by wishing the participants a productive roundtable.

2.4. Keynote Address by Global Fund: Importance of Accountability in Donor- Funded Health Programs.



By Adda FAYE, CFO/The Global Fund

Ms. Adda FAYE, the GF CFO expressed gratitude towards the host country and participants. She acknowledged the vital role of Aidspace in holding The GF accountable. She emphasized that the GF is not a traditional donor but rather a partner committed to resource mobilization for vulnerable populations. In this respect, The GF's mission is to serve those in need, and it operates with humility and a deep commitment to its beneficiaries.

Adda highlighted the GF's core function of allocating funds to countries to combat three major diseases, which are AIDS, Malaria and Tuberculosis. She praised Rwanda for taking ownership of its responsibilities and serving as exemplars for learning and implementation in other regions. The GF's vision goes beyond mere financial support; it aims to foster independence and self-sufficiency among its beneficiaries, valuing adaptability and agility in achieving this goal.

Financial matters were central to her message, emphasizing the significant funds the GF allocates, with a substantial portion going to Africa. The participants were reminded of the importance of trust The GF needs to have in their respective country systems.

Collaboration between Aidspace and the GF was lauded as a remarkable journey with a lot more to achieve in the future. She also acknowledged the challenges in implementing the Sustainable Development Goals (SDGs) for all the concerned actors, given the 2030 deadline. Lastly, she made a call for action, for the 'people who wake up every day not being able to afford a paracetamol for their children'. She emphasized the urgency of delivering value for money and addressing issues of financial wastage as a critical step in making healthcare accessible to those in dire need. "As people responsible for finance on our continent, we should not be proud in regard of the money wasted (US\$ 1.5 bn last year)".

2.5. Keynote Address by Gavi: Implementation of National Accountability



By Charles Ohene-Nyako, Senior Manager/Gavi

Mr Charles Ohene-Nyako from Gavi expressed sincere gratitude for Aidspace's invitation and conveyed his appreciation to Rwanda for hosting the event. He also extended thanks to GIZ and the UK government for their support, recognizing the importance of collaboration in achieving shared objectives.

Throughout the address, Mr Charles emphasized Gavi's core principles, highlighting the organization's commitment to aid effectiveness, the prevention of misuse of Gavi support through regular monitoring, and a strong focus on ownership by investing in country

systems. He also stressed the importance of mutual accountability to ensure a clear understanding among stakeholders.

One of the central themes of the workshop was Gavi's strategic investments. The speaker discussed the rollout of a comprehensive strategy aimed at establishing assurance providers within beneficiary countries, a significant initiative with a financial commitment of \$30 million. Aidspace was acknowledged as a key player in this process. Additionally, the delegate mentioned Gavi's collaboration with SAIs, as exemplified by the Memorandum of Understanding (MoU) between GF and CREFIAP for SAIs to work with Gavi, highlighting the organization's dedication to accountability and measuring the impact of their support. He expressed optimism that the collaborative efforts during the workshop would contribute to achieving Gavi's strategic objectives and making a meaningful difference in global healthcare.

3. PRESENTATIONS AND PANEL DISCUSSIONS

3.1. Aidspace Presentation: SAI Capacity Development Project performance and Q&A



By Samuel MUNIU, Aidspace Policy Analyst

In 2018, Aidspace identified a shortage of SAIs conducting audits on GF grants in Sub-Saharan Africa, with only eight SAIs involved. Recognizing the need for more robust oversight, Aidspace initiated a multi-phase capacity-building effort. From December 2018 to March 2020, with support from BACKUP Health, it worked with eight SAIs in countries like Burkina Faso, Ghana, and Kenya, focusing

on enhancing their capabilities in financial, compliance, and programmatic audits. This marked the beginning of Aidspace's mission to strengthen SAIs involvement in monitoring and evaluating GF-supported programs.

The effort continued from August 2020 to January 2022, with the New Venture Fund's support. During this phase, Aidspace expanded its work to five additional SAIs in countries including Ethiopia and Nigeria, while also retraining Kenya and Malawi SAIs. Finally, from March 2022 to September 2023, Aidspace, supported by BACKUP Health, further expanded its reach, enhancing the auditing capacity of seven more SAIs in countries such as the Democratic Republic of Congo and Zimbabwe. They also advocated for increased funding to support SAIs in their crucial role of ensuring transparency and accountability in the management of Global Fund resources across Sub-Saharan Africa. Overall, Aidspace's initiatives aimed to strengthen SAIs and promote better oversight of GF grants in the region.

Aidspace has achieved significant improvements in audit and accountability practices for health programs. They documented these practices and updated the GF Grant Audit Toolkit with crucial information on health financing, co-financing, and procurement for various health programs. They also created Audit Toolkits for Gavi and Basic Health Care Provision Fund (BHCPF) and organized technical partner meetings. Aidspace conducted workshops to empower auditors from seven countries and developed a resource mobilization guide to support SAIs in advocating for increased resources, highlighting their dedication to promoting transparency and accountability in health programs.

Aidspan faced challenges in aligning project activities with the SAIs' audit calendar. It was also difficult to measure longer-term outcomes within a limited implementation period.

3.2. Panel discussion and Q&A: “The SAI Capacity Development Project: Review of the Third Phase”

Edmund SHOKO, AFROSAI-E; Charles OHENE-NYAKO, Gavi Senior Manager; Eric BOA, Global Fund Senior Manager; Moderator: Maryline MIREKU, Aidspan



The panel discussion on “The SAI Capacity Development Project: Review of the Third Phase” provided a comprehensive overview of the experiences, perspectives, and collaborative efforts among key stakeholders involved in strengthening the capacity of Supreme Audit Institutions (SAIs) within the context of health program funding. The discussion touched on various aspects, and below are the outstanding points made by the panellists.

The GF delegate emphasized the importance of forums like this to foster mutual understanding and meet the needs of SAIs. The Gavi delegate stressed the significance of influential stakeholders' involvement in discussions about audit recommendations and highlighted the need for parliamentary approval for certain recommendations to be implemented. The AFROSAI-E delegate expressed gratitude for the evolving understanding of SAIs' role and emphasized the common goal of all stakeholders in serving the health sector effectively.

Regarding the value added by allowing SAIs to carry out assurance, the GF delegate highlighted the shift toward relying on country systems, especially as 60% of funds are already managed by government entities. SAIs were recognized for their ability to access areas where private firms may not reach, and their role in scrutinizing every dollar's usage was underscored.

The Gavi delegate acknowledged past under-engagement with SAIs and recognized SAIs as essential contributors to a comprehensive understanding of program performance. Collaboration between SAIs and private audit firms was encouraged to ensure a more holistic approach.

In terms of making SAIs attractive choices for GF and Gavi audits, the panellists stressed a gradual approach, with ongoing training and improved visibility. Key performance indicators were mentioned as a measure of progress. The need for SAIs to actively reach out to GF and Gavi and align their reports with public understanding was emphasized as crucial.

The discussion on support areas for SAIs centred on addressing weaknesses. The panellists noted independence as an issue to be addressed, with a call for an accountability matrix to ensure the implementation of SAI recommendations. They also identified technical alignment and collaboration on the sharing of information as necessary steps. SAIs were recognized as crucial in the fight against corruption, and leveraging GF and Gavi support in this regard was suggested.

During the Q&A session, the former Ghana Auditor General emphasized the importance of dialogue and engagement, dispelling the notion that public servants lack capacity. He also reminded that ‘SAIs have a bigger mandate than private firms do’. Collaboration among SAIs, even those with varying capacities, was encouraged. The suggestion of establishing a SAIs Board of External Auditors by SAI Nigeria received support and would require further discussion. The GF CFO emphasised that “there is a possibility of establishing a Board of External Auditors. We need to understand what the Board can do and evolve to the point where these Boards can be the only assurance providers within the country”. Finally, the panellists acknowledged the need for trust-building and prioritization of issues.

In conclusion, the panel discussion and Q&A session demonstrated a commitment to enhancing transparency, accountability, and effectiveness in the management of donor funds for health programs through collaboration between SAIs and funding organizations. The dialogue emphasized the importance of engagement, trust-building, and capacity-building to facilitate SAIs’ crucial role in ensuring the efficient utilization of resources and improved program outcomes. By working together and continuing to address capacity gaps, stakeholders aim to strengthen SAIs’ contributions to global health initiatives.

3.3. AFROSAI-E Presentation: “The Role of SAIs in Health Program Management”

Nikeziwe KHANYILE, AFROSAI-E



The presentation focused on the Role of SAIs in the audit of Donor Funds, as premised in ISSAI 12, making a difference to the lives of the citizens. This ISSAI emphasises the fundamental role SAIs plays in strengthening accountability, transparency, and integrity within government and public sector entities.

The presenter underscored SAIs' ability to demonstrate ongoing relevance to citizens, parliament, and various stakeholders by adapting to changing environments, effectively communicating with stakeholders, and serving as credible sources of independent insights.

Furthermore, SAIs are expected to be model organizations that set an example for good governance and accountability, promoting transparency in their internal operations and actively contributing to capacity building through learning and knowledge sharing. This comprehensive approach should position SAIs as key entities in the audit of donor funds, ensuring financial scrutiny, a culture of accountability and continuous improvement.

Finally, the presenter pointed out that the United Nations acknowledges and underscores the pivotal role played by SAIs in enhancing the efficiency, accountability, effectiveness, and transparency of public administration. This recognition extends to SAIs contribution to the realization of national development objectives, priorities, and the attainment of globally agreed-upon development goals. SAIs are therefore instrumental in upholding good governance and fostering progress at the national and international levels.

3.4. CREFIAF Presentation: “Challenges and Opportunities Related to SAI Audits of Health Programs”

Patrice ENAMA, CREFIAF

In the context of auditing health programs, the presenter highlighted the following challenges for SAIs.

The need to elevate the audit of health programs to a priority status was highlighted, considering the wide range of subjects covered within these programs and the substantial

responsibilities tied to fulfilling legal obligations. This calls for strategic planning to ensure effective oversight.

Challenges in human resource management were also emphasized, including the imperative to improve staff management in the face of reduced numbers, the need for specialized auditor profiles, and the associated costs linked to engaging thematic experts. It was underscored that establishing dedicated pools of expertise within SAIs focused on auditing health matters is pivotal to overcoming these challenges.

Managing financial resources emerged as a key obstacle, encompassing the importance of securing access to the necessary financing and maintaining financial autonomy to preserve independence. It was stressed that adequate funding and financial self-sufficiency are essential components in addressing these challenges.

In terms of opportunities for SAIs auditing health programs, there is implementation of stakeholder engagement strategies and the consideration of stakeholder expectations in the strategic planning of SAIs and Regional Sub-Groups.

As for capacity building, opportunities lie in offering training in stakeholder procedures, developing audit tools and training materials that align with stakeholder procedures and expectations, providing training in various types of audits, promoting coordinated audits, and facilitating knowledge sharing among SAIs.

Finally, in technology, there is an opportunity to provide computer-assisted audit techniques, which can enhance audit efficiency and effectiveness.

3.5. Countries' interactive plenary presentation on challenges and potential solutions for implementing effective National Accountability Systems for Donor Funding

(SAIs – DRC, Malawi, Nigeria, Tanzania, Uganda, Zimbabwe)

Inspection Générale de la Santé (IGS) - DRC

In addressing the challenges facing national audit institutions in the DRC, a series of strategic solutions have been proposed. The first challenge was the absence of a consultation framework among these institutions. It will be addressed by establishing a comprehensive consultation framework, bringing together key entities such as the Court of Accounts, IGF, and IGS. This will be coupled with the development of a memorandum of understanding to foster collaboration and the integration of the IGS to enhance oversight of grants from the GF.

Another significant challenge lies in the limited participation of national control institutions in auditing GF grants. This challenge will be met by organizing a workshop focused on crafting a Joint Audit Action Plan tailored specifically for GF grants, alongside the appointment of the IGS as an independent observer within the CCM to promote transparency and engagement. Additionally, there is a challenge of securing essential resources and equipment from the GF to address resource inadequacies. This emphasizes the need for developing a transition plan with assistance from the GF to facilitate the transfer of competencies from the Principal Recipient to national audit institutions. These solutions collectively aim to fortify the capabilities and effectiveness of national audit institutions in the DRC, fostering better coordination, engagement, resource adequacy, and competency transfer within the sector.

SAI Malawi

SAI Malawi recognised the paramount significance of ethical auditing in the context of donor-funded health programs. To ensure ethical auditing practices, the SAI has rigorously enforced the maintenance of code of conducts and ethical declarations among its auditors. Moreover, the SAI has demonstrated its independence and objectivity in conducting audits, further emphasised by the presence of a substantive Auditor General, thereby enhancing integrity, accountability, transparency, and the value for money in the pursuit of good governance. This commitment has also helped maintain public trust and ensures the independence and objectivity of auditors, while promoting fair resource allocation and minimising instances of fraud and corruption in donor-funded programs.

In line with the application of best practices, SAI Malawi has conducted a comprehensive review of financial and procurement policies and procedures, serving as the foundation for the assessment criteria applied in audits. Specialized training has been provided to audit teams, focusing on ethical considerations within health programs. However, there is still room for improvement, as the auditees' code of conduct is yet to be extensively reviewed, and stakeholder engagement for gathering perceptions and feedback on audited entity's ethical practices has not been fully realized. Nevertheless, these endeavours have already yielded positive results, with audits revealing instances of improved accountability in the management of donor-funded health programs, including the prevention of mismanagement of funds by certain project officials and efforts to address procurement-related challenges.

SAI Nigeria

SAI Nigeria has implemented a best practice approach in its audit of donor-funded health programs, utilizing a combination of result-oriented and system-oriented audit methodologies.

This approach evaluates both the achievement of output objectives and the effectiveness of the people, processes, and systems involved in these programs. Performance and compliance auditing methods were applied to assess the efficiency, effectiveness, and sustainability of actions undertaken by recipients of GF health programs. The utilization of an audit toolkit, data collection from facilities, stakeholder interviews, and physical observations at health facilities further enhanced the audit process. The SAI also prioritized capacity building, with team members participating in Aidspan capacity strengthening projects in Nigeria and Kenya, equipping auditors with the skills to conduct programmatic audits of donor-funded programs. These efforts have strengthened accountability by uncovering issues such as the non-availability of essential health products, favouritism in drug allocation, unaccounted health commodities, stock-outs, and improper storage conditions. The audit's impact was felt as it prompted action, including the re-distribution of health products to where they were needed most and increased awareness among health facilities about audit oversight.

Several important lessons were learned from this experience. Auditors gained valuable experience in conducting audits of donor-funded programs, underscoring the need for continued capacity building. The toolkit provided essential support for audit documentation and guidance in programmatic audit conduct. Nevertheless, challenges persist, such as the absence of a dedicated budget for auditing donor-funded health programs and a lack of parliamentary reporting of audit findings. To address these challenges, recommendations include engaging donors from program initiation through implementation, requiring budget allocation for SAI-conducted programmatic audits as part of grant conditions, seeking support from NGOs like Aidspan to enhance auditor capacity, and including donor-funded program budgets in the SAI's annual audit program with reporting to the parliament. These recommendations aim to further enhance accountability and transparency in the management of donor-funded health programs in Nigeria.

SAI Tanzania

In pursuit of effective National Accountability Systems for Donor Funding, SAI Tanzania has demonstrated a commitment to best practices in various ways. They have provided regular training for their auditors, encompassing financial and compliance audit, ethical considerations in health program auditing, continuous professional education, and specialized training like programmatic audit. The engagement of subject matter experts, such as doctors, biomedical engineers, and pharmacists, has further enriched the quality of their audits. SAI Tanzania has also actively engaged stakeholders through accountability forums and focus group discussions,

seeking valuable feedback on service delivery. They have been proactive in participating in stakeholders' meetings, presenting audit observations, and proposing improvements. Additionally, to enhance public understanding of their audit reports, a simplified Citizen Report is prepared and published annually by the National Audit Office of Tanzania (NAOT).

In the process, SAI Tanzania has garnered valuable lessons learned. They emphasize the need for a well-defined audit strategy for effective auditing. Continuous specialized training in areas like cold chain management, supply chain management, viral vaccine monitoring (VVM), and pooled procurement mechanism (PPM) have proved crucial to elevate the quality of audit reports and align them with stakeholders' needs. However, SAI Tanzania also acknowledged that engaging subject matter experts requires additional resources, necessitating increased support from the government and stakeholders to facilitate these audits. These insights culminate in recommendations for ongoing improvement and effectiveness in their pursuit of National Accountability Systems for Donor Funding.

SAI Uganda

SAI Uganda has demonstrated best practices in their implementation of effective National Accountability Systems for Donor Funding. Their audit methodologies adhere to international standards, particularly the INTOSAI Performance Auditing Standards and Value for Money (VFM) Auditing guidelines. These standards emphasize thorough planning to ensure high-quality audits conducted in an economic, efficient, and timely manner. The audit's primary objective was to assess the economy, efficiency, and effectiveness of Local Governments implementing the Uganda Intergovernmental Fiscal Transfers (UgIFT) program, specifically in the Health and Education sectors. This approach has led to positive impacts on accountability, uncovering instances of mismanagement and non-compliance by some project officials, including unaccounted funds, delayed procurements, and low absorption of project funds. As a result, strengthened accountability measures have been put in place to prevent non-compliance with regulatory frameworks and accountability requirements. The success of these audits has also served as a model for other donor-funded health programs, influencing them to incorporate similar recommended actions as best practices.

From these experiences, valuable lessons have been learned. SAI Uganda recognized the importance of prioritizing regular ethics training for audit teams and strengthening whistleblower protection mechanisms to encourage the reporting of misconduct, thus maintaining the integrity of their audit processes. Additionally, engaging stakeholders from diverse backgrounds has proven to be instrumental in gaining different perspectives on potential

irregularities and contributing to comprehensive and robust audit findings, particularly in the context of holistic audits of all Health sector Ministry Agencies and Projects. These lessons serve as essential considerations for SAIs striving to enhance their National Accountability Systems for Donor Funding and promote transparency and accountability in such programs.

SAI Zimbabwe

SAI Zimbabwe has identified notable weaknesses and made significant improvements in implementing National Accountability Systems for Donor Funding. Among the weaknesses, non-maintenance of complete financial records, inadequate infrastructure and hospital equipment, key vacant positions, and delays in the disposal of expired drugs were identified as critical issues. However, notable improvements have been made, including training of hospital staff, acquisition of ambulances, unfreezing of accounting staff posts and recruitment of nurses, and efforts by hospitals to address the causes of delays in disposing of drugs by engaging head offices. These improvements reflect a commitment to enhancing the accountability and efficiency of donor-funded projects in Zimbabwe.

The experience has also yielded important lessons and recommendations. Lessons learned include gaining a better understanding of the challenges faced by implementing agencies through field visits, emphasizing the need to clearly outline root causes under findings to facilitate problem-solving, recognizing the recurrence of some audit findings due to resource constraints or a lack of oversight mechanisms, and the enhanced quality of audits through sharing information on audit findings and challenges faced during visits in different districts. Recommendations include revisiting root cause analysis, conducting audits on revenue generation to assist in resource mobilization strategies, and implementing follow-up audits or interim audits to monitor progress in addressing prior-year audit findings. These lessons and recommendations underscore the importance of continuous improvement in National Accountability Systems for Donor Funding.

Plenary session

During the plenary presentation, seven SAIs offered their perspectives on the challenges and potential solutions related to the implementation of effective National Accountability Systems for Donor Funding. Each of these presentations emphasized critical aspects, including the practical application of best practices, the tangible positive impact on accountability, insights gathered from their experiences, and actionable recommendations to enhance the transparent and efficient management of donor funds. These country-specific contributions provided insights that inform collective efforts in the area of donor fund accountability and management.

Following the plenary presentations, a question and answer session followed, allowing participants to engage directly with the presenters. In response to the question about recommendations implementation, several perspectives were shared. One viewpoint emphasized the importance of analysing the likelihood of recommendation implementation. Collaborative efforts between SAIs and auditees to implement recommendations were considered a crucial strategy for preventing recurring issues. Another suggestion was the development of an audit recommendation matrix to evaluate the implementation of recommendations. Additionally, it was highlighted that a mechanism between donors and governments should be established to ensure recommendations are effectively put into practice. Moreover, participants emphasized that recommendations are more effective when they include a Root Cause Analysis. Focusing on controls and prevention, particularly in the context of organizations like the GF and Gavi, was deemed essential to mitigate future losses. Lastly, there was a discussion about Parliament's role in overseeing recommendations. It was suggested that donors could ask Parliament to monitor and ensure recommendations are followed, without adding conditions that might affect the audit's independence and integrity.

DAY 2: 6 SEPTEMBER 2023

3.6. Aidspan Presentation: Community Engagement/ auditing strategies for Accountability

By Maryline MIREKU, Aidspan



In the context of promoting accountability through community engagement and auditing strategies, several common methods have been employed. These methods include participatory auditing, wherein SAIs collaborate closely with the World Bank throughout the auditing process. Additionally, the use of citizen report cards and community scorecards has proven effective in soliciting feedback from community members. In some cases, citizens advisory committees are

established on an ad hoc basis to facilitate communication with specific communities.

The primary objectives of engagement by SAIs in these initiatives are two-fold. First, they aim to enable the community's evaluation of the quality of service delivery, providing a platform for residents to assess the services they receive. Second, these engagements serve as a means to monitor service delivery, often involving the invitation of community members and CSOs to actively oversee and evaluate activities taking place at the grassroots level.

The duration of these engagement efforts can vary significantly and depend on the specific objectives of the audit and the methodologies employed. Resource availability and the time required to effectively engage community members and committees also play a role in determining the duration of these initiatives.

Several important considerations must be kept in mind during community engagement processes. Community members must be motivated to participate, necessitating the utilization of multiple social platforms for outreach. Establishing feedback loops is crucial to ensure that community voices are heard and incorporated into decision-making. Maintaining a safe and trusting environment for community involvement is also essential for the success of these initiatives. Additionally, there are clear benefits in involving communities, including CSOs, as they can provide valuable insights and promote transparency and accountability.

In response to a question regarding how to ascertain that investments actually reached beneficiaries, various examples were provided to show the effectiveness of community engagement. For example, Ghana worked with Civil Society to address important issues and used platforms like Citizen Eye to share information with its SAI, where dedicated staff handled questions and concerns. Notably, significant audits related to corruption were often prompted by information provided by the citizenry, highlighting the role of community engagement in uncovering mismanagement.

GIZ emphasized the importance of shifting from Civil Society opposing the Government to them partnering together for more effective community engagement. Collaboration with entities like the Citizen Advocacy Committee in Malawi was cited as an example of gathering critical information on beneficiaries, while in the DRC, an accountability and anonymous hotline allowed individuals to report shortcomings on the ground. This information was then cross-checked and verified by management, providing valuable insights into ground-level operations.

These examples underscore the significance of community engagement and auditing strategies in promoting accountability and ensuring that investments reach their intended beneficiaries.

3.7. CREFIAF presentation: Promoting Stakeholder Engagement and Participation and Opportunities for Collaborations



The presentation by CREFIAF highlighted the significance of stakeholder engagement as one of the pillars underpinning the value and relevance of Supreme Audit Institutions (SAIs) in the lives of citizens. It outlined key areas of focus, including ensuring the visibility of SAI's work, building trust, and developing strategies to involve stakeholders effectively.

Furthermore, CREFIAF underscored various opportunities for collaboration, both within the audit process and through SAIs' performance support activities. This collaboration encompasses strategic planning, defining audit terms, performing audits, drafting reports, and following up on recommendations. Additionally, SAIs are actively engaged in capacity building, advocacy for greater SAI independence, promoting responsible management of health programs,

establishing partnerships with educational institutions and professional bodies, enhancing communication through press conferences and workshops, publishing information, creating collaboration platforms, and referring cases to public prosecutors. These efforts reflect a comprehensive approach to promoting stakeholder engagement and participation while fostering collaboration to strengthen the effectiveness of SAIs.

From SAI Malawi perspective, a comprehensive stakeholder engagement strategy has been established, emphasizing the importance of collaboration CSOs to enhance their involvement and understanding of audit reports. Recent efforts have included the development of Memorandums of Understanding outlining areas for potential collaboration between the SAIs and CSOs. A key objective is to ensure that CSOs possess a deep understanding of the audit reports issued by the SAI, enabling them to offer informed support.

Furthermore, plans are underway to adopt the Citizens Report, with active participation and assistance from CSOs in its development. This approach shows a dedication to involving stakeholders and acknowledging that CSOs are important allies in ensuring transparency and accountability.

During the Q&A session, Gavi raised a query concerning the mechanism for encouraging peer-review in order to uphold quality and consistency of SAIs' reporting. The response emphasized that peer-review is wide-reaching, and any SAIs could be asked to provide assurance so that the audit results are of a high quality.

Another question pertained to the processes in place for guaranteeing stakeholder engagement. CREFIAP's response emphasized the importance of two-way communication, citing examples such as the Citizen Eye platform and a designated contact number for stakeholders. Additionally, maintaining a comprehensive database of stakeholders for planning purposes was emphasized. SAIs were advised to play a proactive role in training CSOs to enhance their capacity for effective engagement, thereby emphasizing prevention and collaboration in the pursuit of accountability and transparency.

3.8. Gavi and Global Fund experience with SAI engagement and capacity development – experiences, lessons learned, best practices and plans

(Charles Ohene-Nyako, Senior Manager/Gavi, Eric BOA, Global Fund Senior Manager, Theshika Kassen, OIG Manager)



Gavi, the Vaccine Alliance, operates across 73 countries, where it provides essential immunization grants. Currently, Gavi's implementation model involves leveraging country systems to deliver assistance effectively. It also collaborates with partners such as WHO, UNICEF, and UNDP to facilitate the flow of aid to implementers and, ultimately, the beneficiaries.

In a strategic shift, Gavi aims to further enhance its reliance on country systems by upscaling their usage and reducing dependence on external partners by 2025. The long-term vision for 2030 is to achieve universal immunization coverage, contributing to the global Sustainable Development Goals. Gavi seeks to increase the proportion of funds channelled through government systems to 55% while maintaining a balance with fiduciary responsibilities. Additionally, Gavi emphasizes program sustainability and the strategic use of partnerships in achieving its objectives. The organization is actively working to expand the involvement of SAIs in auditing Gavi Grants, as part of its commitment to transparency and accountability in its operations, covering areas such as budgeting, government staffing, treasury management, system integration, accounting, auditing, and procurement.

Regarding the GF, it allocates 72% of its funding to sub-Saharan Africa (SSA). However, annual audits by SAIs are infrequent, occurring in only 13% of cases. TGF focuses on enhancing Public Financial Management (PFM) through three key pillars: budgeting, data management Integrated Financial Management Information System (IFMIS), and SAI capacity development. This supports efficient resource allocation, evidence-based policy-making, and reduces corruption by strengthening SAIs.

Over the past three years, TGF established four new SAIs, with six more planned for future audits beyond 2023. Out of the 17 SAIs auditing TGF grants in 2020, 11 are based in sub-

Saharan Africa. Collaborative efforts with organizations like AFROSAI-E, Aidspan, and the World Bank have been instrumental. Aidspan conducted 18 training workshops, enhancing SAI performance, particularly in compliance with TGF audit guidelines. Nevertheless, timely audit report delivery remains a challenge. Memoranda of Understanding with organizations such as AFROSAI-E and CREFIAF show the importance of SAI capacity building, information sharing, and collaboration to further strengthen their effectiveness in conducting audits.

During the Q&A session following the presentations on Gavi and GF experiences with SAI engagement and capacity development, several important points were raised.

One query pertained to the model that the GF intends to adopt in order to strengthen the Internal Audit (IA) function. In response, the GF explained that its Public Financial Management (PFM) strategy includes a classification approach to assess countries' use of IA. The aim is to determine the actual needs and provide tailored support, avoiding unnecessary redundancy in the use of IA resources.

SAI Malawi sought clarification on what GF wanted to communicate regarding the PEFA assessment. Reference was made to paragraph 32, highlighting that some countries had already received this information. The expectation is that countries will seize this opportunity to explore the extent of support that GF can offer in this regard.

SAI Uganda posed a question to the Office of the Inspector General (OIG) concerning the existence of a defined methodology for executing oversight, which SAIs could potentially utilize. The OIG responded by outlining their audit process, which includes planning, risk assessment based on factors like disease burden and risk profile, and a collaborative effort. They also expressed the willingness to share audit programs that can be adapted for use by SAIs, emphasizing the transferability of lessons learned from one country to another.

A question from the DRC inquired about the possibility of SAIs being more involved in overseeing grants received by their countries for improved utilization. The response assured that the GF was not previously aware of fund misuse by other entities, and they pledged to ensure that funds are directed through SAIs to enhance accountability and efficiency.

Malawi sought information from the OIG regarding planned visits to their country so that they could prepare accordingly. The OIG confirmed that they have a confirmed plan in place, which will be shared with relevant regional bodies, such as AFROSAI-E and CREFIAF, to enable SAIs to plan ahead effectively.

The discussion also touched upon GF's list of achievements and areas requiring improvement. Timeliness of audit reports was emphasized as a critical aspect, along with the compliance and quality of these reports. The delay in providing assurance due to delayed reports was highlighted, underscoring the importance of timely delivery in ensuring effective oversight.

3.9. Roundtable Discussion: Domestic Resource Mobilisation for Sustainable Health Financing

Roles of Assurance Providers and Public Accounting Committees (Sustainability, Domestic Financing, and Co-financing in Health Programs, including how to assure the counterpart funding/co-financing).



(Moderated by Isaac O. AFRIYIE, Resource Mobilisation expert)

During the roundtable discussion, several points and insights were shared among the participants.

The conversation began by acknowledging the substantial financial requirements—estimated at USD 1.4 trillion—necessary to achieve the Sustainable Development Goals (SDGs), with a mere 10% of these funds currently being provided by donors. The pressing need to find effective ways to mobilize domestic resources was emphasized as

a priority.

Daniel Yaw Domelevo, the former Auditor General of Ghana, stressed the importance of prioritizing the health of each country's population. He highlighted that many countries have already implemented specific levies for health purposes, such as the national health insurance levy in Ghana. However, a critical issue arises when these earmarked funds are not utilized as intended, leading to the need for better accountability. He also pointed out the existence of financial leakages that need to be addressed to maximize the potential of internally generated funds.

Charles from Gavi emphasized the need for deeper engagement with recipient countries and the importance of establishing agreements to support their health financing efforts. He noted

that some countries, like Rwanda, have successfully implemented internal levies for health financing and suggested that SAIs could play a role in addressing the issue of financial leakages from the levied resources.

Regarding SAIs ensuring accountability in resource mobilization, it was emphasized that they play a major role, especially in tackling wastage and corruption in the health sector. Examples were given, such as underutilized vehicles. Kalipso Chalkidou from Mozambique who was available virtually emphasized the need to tap into regional opportunities to strengthen health systems, considering the relatively low per capita spending on health in Africa.

The discussion also highlighted the importance of decentralization in managing finances in the health sector. In this respect, there should be more decentralized resource management, using successful models as examples for others to emulate.

Regarding co-financing obligations, it was emphasized that generating more revenue through co-financing and using collected revenue wisely could greatly reduce reliance on donor money. Regarding existing systems, it was proposed that improved donor-SAI communication could enhance transparency and accountability in public fund utilization.

The subsequent Q&A session involved discussions on the multifaceted roles of SAIs as both assurance providers and beneficiaries' advocates. Concerns were raised about the potential for extravagance in the presence of aid and grants, highlighting the importance of proactive planning for funding sustainability beyond donor support. Public debt was also a topic of discussion, with calls for more effective management and a focus on reducing it.

The importance of effective PFM was stressed, with an emphasis on donor engagement and ensuring that disbursed funds are properly tracked within public finance systems. Strategies to mitigate financial losses and waste were discussed, including the need to align resources with more effective areas, complete projects, and maintain existing infrastructure.

The moderator concluded the discussion by highlighting the need for collaboration to prevent loss and wastage, realigning resources through expenditure reviews, ensuring project completion, involving SAIs at an early stage to enhance understanding, fostering collaboration among partners, harmonizing per diem rates, and promoting a culture of maintenance.

In conclusion, both participants and moderators appealed for increased collaboration, the use of country systems, and the importance of building capacity for internal auditors to prevent financial mismanagement. The crucial role of SAIs in providing assurance and accountability

was acknowledged, and a commitment to working together to address these challenges and bring Francophone countries on board was expressed.

3.10. Countries Experience Sharing Session led by Aidspace: “Lessons from SAI Capacity Development Project: Successes, Challenges, and Best Practices”

(By SAI Malawi, Nigeria, Tanzania, Uganda, Zimbabwe, DRC)

SAI Malawi

SAI Malawi presentation highlighted its involvement in five roundtable conferences and engagement in six specific health programs and projects, showcasing a broad spectrum of audit experiences. They also shared insights into their use of the GF/Gavi Audit Toolkit, describing it as user-friendly and comprehensive in detailing audit stages. Although initially challenging to implement holistically, refresher training in 2022 clarified the toolkit’s usage. SAI Malawi noted the positive impact of the project, deepening auditors’ knowledge of programs and enhancing their oversight capabilities through the toolkit’s detailed evidence-gathering approach. The training has influenced their audit procedures, fostering a more systematic audit approach.

Furthermore, SAI Malawi identified collaboration opportunities with other SAIs, particularly those with more experience in auditing grants, suggesting twinning arrangements and exchange programs to extend knowledge sharing beyond the project’s duration. They also plan to provide resource persons for training and share their experiences directly with other SAIs and at regional gatherings.

SAI Nigeria

SAI Nigeria reflected on both successes and challenges in SAI Capacity Development Project. It has engaged with various donor agencies such as the GF, GAVI, the World Bank, and the Bill and Melinda Gates Foundation on a range of health-related initiatives. However, limited funding and trained staff have hindered their participation in donor-funded project audits as expected.

The project’s training component has yielded significant benefits, enhancing their understanding of GF grant operations, stakeholder roles, audit toolkits, immunization programs, and Basic Health Care Provision Funds. This knowledge has empowered them to perform comprehensive audits and address supply chain management issues, delayed supplies,

product expiration, and more. Despite the positive outcomes, challenges remain, including staff rotations, inadequate budget provisions for grant audits, undefined responsibilities for implementing audit recommendations, security concerns, and a lack of in-house experts in health-related fields. Nonetheless, SAI Nigeria is open to continuous collaboration with various stakeholders, including Aidspan, GF, GAVI, and AFROSAI-E, to enhance service and social delivery effectiveness and efficiency.

SAI Tanzania

SAI Tanzania's participation in the SAI Capacity Development Project has significantly enhanced their audit capabilities and knowledge in the field of donor-funded programs. They received comprehensive training on programmatic audits for GF programs and Gavi programs, focusing on critical aspects such as cold chain vaccine management, supply chain management, and programmatic audits on vaccine management. The training involved a substantial number of auditors, team leaders, and senior officials within the organization, equipping them with valuable skills and insights. The issuance of certificates and Continuous Professional Education (CPE) hours underscored the commitment to enhancing the expertise of audit professionals.

The use of audit toolkits has become integral to their audit processes, with the toolkit being employed during planning to develop overall audit strategies. These strategies effectively address risks related to financial management systems, procurement and supply management, and grant management in GF and Gavi operations. The training outcomes include increased exposure to donor-funded program requirements, enhanced knowledge and skills, and the integration of programmatic audits and audit toolkits into their audit programs to align with stakeholder expectations and evolving aspects. SAI Tanzania is actively engaged in collaborative opportunities, emphasizing knowledge sharing with other SAIs, coordination in audits, engagement with CSOs in audit planning and report dissemination, and soliciting feedback from stakeholders for continuous improvement and enhanced interactions during and after audits.

SAI Uganda

SAI Uganda's received comprehensive training conducted by Aidspan, which aimed to strengthen the capacity of both external and internal auditors. The training included practical applications, such as a field trip to a health facility for the hands-on use of the Audit Toolkit. Importantly, the programmatic audit toolkit was customized to suit TB-Grant interventions, enabling mapping of audit questions and procedures at both national and sub-national levels. While some challenges were encountered, such as overlapping procedures and technical term

interpretation, the toolkit aligns with the SAI's commitment to improving accountability, transparency, and responsiveness to various stakeholder needs, including donors, civil society organizations, parliament, and the public.

The capacity development outcomes have been substantial, as SAI Uganda gained enhanced knowledge and practical experience in planning, designing, and scoping programmatic audit engagements for TB-Grants. They have also developed the ability to customize the toolkit, enabling them to undertake audits of programmatic interventions effectively. The training influenced SAI Uganda to initiate programmatic audits of GF grants, starting with the TB Grant, and they have plans to expand their audit activities to include Gavi vaccines. Furthermore, SAI Uganda is actively seeking collaboration opportunities, including undertaking collaborative audits of health programs, developing a Programmatic Audit (PA) Manual/Framework through collaboration with other SAIs, and co-opting SAI staff on the Office of the Inspector General (OIG) team during spot checks and oversight activities to enhance staff capacity and share best practices.

SAI Zimbabwe

SAI Zimbabwe's participation covered various aspects, including understanding GF structures, the Programmatic Audit Toolkit, programmatic audit report writing, procurement, financial, and compliance issues. It was facilitated by experts from the medical field, GF procurement, financial, and other areas. The training approach included a combination of in-class sessions, homework, case studies, and site visits to a local hospital for mock audits. With 25 participants, including auditors from various sections and senior officials, SAI Zimbabwe ensured a well-rounded engagement in the workshop.

The Programmatic Audit Toolkit was effectively used during mock audits, providing auditors with a unique opportunity to engage non-financial health staff and assess health delivery processes. The toolkit's depth of questions posed some challenges, as it required additional time and, in some cases, knowledge of specific standards before administering certain questionnaires. Despite these challenges, the toolkit significantly added value to auditors' procedures and audit reports. It enabled auditors to assess new areas critical to validating the extent of service delivery and program/grant objectives' achievement, aiding in the identification of root causes for audit findings and generating implementable recommendations. This enhanced SAI Zimbabwe's relevance in ensuring service delivery for the benefit of citizens. Additionally, the specialized training motivated staff, improved the quality of findings, enhanced collaboration, and promoted a better understanding of health

delivery processes among external and internal auditors. SAI Zimbabwe is eager to collaborate with other SAIs that have successfully implemented the audit toolkit and their work plans, and they are ready to support others effectively once they have finalized and submitted their reports and received feedback from users.

Inspection Générale de la Santé (IGS) DRC

To address the multifaceted challenges confronting national audit institutions in the Democratic Republic of Congo (DRC), a comprehensive set of strategic solutions has been proposed. The foremost challenge of the absence of a consultation framework among these institutions will be tackled through the establishment of a robust consultation framework that brings together vital entities such as the Court of Accounts, IGF, and IGS. This will be further reinforced by the development of a memorandum of understanding to facilitate collaboration and cooperation among these institutions, with the incorporation of the IGS to bolster oversight of grants from the GF.

Another pressing challenge pertains to the limited involvement of national control institutions in the audit of GF grants. To counter this issue, a specialized workshop will be organized, focusing on the creation of a Joint Audit Action Plan designed explicitly for GF grants. Simultaneously, the appointment of the IGS as an independent observer within the CCM will enhance transparency and engagement in the audit process. Additionally, the challenge of resource inadequacy, particularly in securing essential resources and equipment from the GF, underscores the necessity of developing a transition plan with support from the GF. This transition plan aims to facilitate the transfer of competencies from the Principal Recipient to national audit institutions, ultimately strengthening their capabilities and effectiveness. These comprehensive solutions collectively aim to fortify the national audit institutions in the DRC by fostering better coordination, engagement, resource adequacy, and competency transfer within the sector, ultimately enhancing accountability and oversight in the healthcare sector.

Q&A Session

During the Q&A session led by Aidspan, various SAIs shared their insights and experiences regarding the SAI Capacity Development Project. SAI Malawi discussed challenges that led to report delays, particularly late presentation of financial statements. They also highlighted their three-year audit cycle, which allows for performance audits within the third year. SAI Nigeria explained their audit report finalization model, sending reports to auditees by March 31, with the possibility of copying the Parliament if so required by the Memorandum of Understanding. SAI Uganda emphasized the importance of sharing programmatic reports with the GF after

audit completion and expressed concerns about the lack of documented feedback on audit plans and receiving issues at the end of the audit report. SAI Rwanda and SAI Zimbabwe were lauded for their progress in programmatic audits, with SAI Rwanda offering to share their reports for benchmarking. Gavi representative emphasized the need to address operational challenges at the grassroots level, such as the use of personal bicycles for vaccine transportation. He also discussed efforts to implement digital payments for vaccine distribution and making sure that tax on such payments is not paid by beneficiaries. Overall, the session provided valuable insights into the successes and challenges of SAIs in conducting audits of donor-funded health programs.

3.11. SAI Rwanda presentation: Experiences with Finance and Programmatic auditing donor-funded health programs

(AAG Steven SAFARI, OAG/Rwanda)



The presenter explored the background of the GF grants in Rwanda, shedding light on the origins and evolution of these essential funding mechanisms. Additionally, he provided insights into the various GF programs that have received funding and undergone audits, highlighting the critical role of transparency and accountability in ensuring their success. He also addressed some of the challenges faced during the auditing process, offering a comprehensive view of the complexities involved in overseeing donor-funded health initiatives in Rwanda.

In the audit of donor-funded health programs, several significant findings have come to light. These include an inadequate review of financial reports submitted by sub-recipients, raising concerns about transparency and accountability. Additionally, control issues surrounding the management of stocks and assets have been identified, highlighting the need for more robust control mechanisms. Furthermore, the recovery of Value Added Tax (VAT) remains unresolved, posing financial implications that demand immediate attention. Lastly, unreturned uncommitted cash balances at the end of the grant implementation period indicate room for improvement in financial management.

These findings have been accompanied by a set of challenges that require careful consideration. To address these effectively, there is a pressing need to expand the pool of trained auditors, especially those experienced in programmatic audits. The time constraints imposed by reporting deadlines have proven to be a recurring challenge, emphasizing the importance of better planning and resource allocation. Additionally, obtaining necessary information from sub-sub recipients has posed difficulties, impeding the comprehensive audit process.

Looking ahead, OAG Rwanda is committed to enhancing programmatic audits. Plans include hiring additional auditors with clinical medicine experience, which will prove invaluable for conducting future programmatic audits. Furthermore, investing in training programs to enhance auditors' capacity to perform programmatic audits will be essential to bridge existing knowledge gaps. In conclusion, OAG Rwanda will address these issues proactively, with a focus on strengthening auditing capabilities, enhancing transparency, and ensuring accountability in managing donor funds within the health sector.

DAY 3: 7 SEPTEMBER 2023

3.12. Panel Discussion by Aidspan: “Sustainable Capacity Development & Long- term Accountability in Health Programs”

Moderated by Maryline MIREKU, Aidspan:



During the panel discussion about health program auditing, representatives from Backup-GIZ and CREFIAF shared their insights. They talked about the challenges and strategies related to building the capacity of SAIs and ensuring long-term accountability in health programs. The Q&A session that followed also provided valuable information on these topics.

The panel discussion emphasized the significance of early engagement with partners to understand their specific needs and challenges. This collaborative approach will help to establish a sense

of ownership among partners, fostering sustainability. Joint planning and the active involvement of stakeholders were also highlighted as essential elements in ensuring long-term program success.

Challenges discussed included issues related to independence, varying mandates among SAIs, and staffing limitations. The complexity of coordinating among multiple actors within limited time and resources was also acknowledged as a significant communication challenge.

In addressing mismatches in expectations, transparency at the country level was identified as a key factor in mitigating risks. Ensuring the independence of SAIs, even in the face of legislative changes, was underscored as a priority. Additionally, the panellists emphasized the need for SAIs to collaborate when operating in similar domains.

The panellists discussed prioritizing needs in the face of resource constraints, with a focus on starting from the ground, consolidating priorities, and involving all relevant parties. Inclusion in the funding process was identified as a critical element.

The discussion also touched upon the importance of SAIs building capabilities to address emerging issues, such as new pandemics, and taking ownership of programs for long-term sustainability.

Regarding monitoring and evaluation, measuring the impact of capacity building initiatives was acknowledged as a complex task. Metrics included changes in mindset and the application of skills acquired during training. Additionally, the quality and quantity of audit reports were highlighted as impact indicators.

During the Q&A session, questions were raised about standards for SAIs reporting to different government entities and the management of multiple auditing institutions within the CREFIAF region. It was explained that SAIs are assigned at the state level to ensure compliance with international standards like the Lima Declaration. The existence of various auditing institutions was acknowledged within the CREFIAF region, and SAIs were recognized as key entities, even when other audit institutions coexist.

In conclusion, the panel discussion emphasized the importance of early engagement, collaboration, and transparency in capacity building for SAIs. It also underscored the ongoing challenges and complexities faced by SAIs in the health program auditing domain and the need for innovative strategies to ensure long-term accountability and sustainability.

3.13. Interactive Session: “Promoting SAI Engagement in Health Program Auditing in Sub-Saharan Africa” collaboration with other assurance providers/mechanisms



Moderated by ZANG MINLO Irénée, CREFIAF

This interactive session focused on the role of SAIs in Sub-Saharan Africa, emphasizing their engagement in health program auditing and collaborative efforts with other assurance providers and mechanisms. With a primary objective of ensuring transparent and effective management of donor funds allocated to public health programs, this session explored key topics, including strengthening accountability measures, fostering collaboration with health program implementers, enhancing SAI capacity for programmatic audits, and facilitating international partnerships. Additionally, it discussed strategies to

promote inclusivity and stakeholder engagement in healthcare program audits while highlighting SAIs' crucial contribution in preventing breaches in the proper management of vital funding for health initiatives in the region.

With Aidsplan support, SAIs have been able to audit in a more structured way. There is a need to think about sustainability and SAIs need to ensure that they meet this challenge in order to avoid wastage and corruption.

Topic 1 underscores the indispensable role of Supreme Audit Institutions (SAIs) in ensuring the transparent and effective management of donor funds allocated to healthcare programs in Sub-Saharan Africa. The challenges that have emerged in this regard include the disbursement of funds not reaching their intended beneficiaries, emphasizing the need to establish robust accountability measures. Additionally, the limited access to critical information, despite SAIs' existing mandates, highlights the importance of improving transparency and information sharing mechanisms. Moreover, enhancing program efficiency was said to be imperative, with a focus on conducting performance audits to optimize program implementation. There was also a recognized lack of public awareness regarding the significance of staying informed about fund mismanagement, underscoring the necessity of publishing audit reports. Addressing these challenges is paramount for SAIs to fulfil their crucial role in promoting accountability and transparency in the management of donor funds for healthcare programs in the region.

Topic was about the critical Strategies required for building robust collaboration between SAIs and health program implementers. Several challenges and risks have been identified in this context. Firstly, there is an inadequate interface between SAIs and the CCM, hampering the seamless rollout of programs. To address this, efforts should be directed towards enhancing communication and coordination between the two entities. Additionally, the lack of awareness about upcoming programs among SAIs poses a challenge, emphasizing the necessity for increased engagement and information sharing. Furthermore, a laissez-faire approach among implementers, who seem to be aligning with donors' requirements, needs upgrading to incorporate greater utilization of country systems. The inadequate knowledge on the part of recipients also presents a risk, potentially leading to non-access to health programs, necessitating a well-defined role for SAIs in this context. Moreover, limited collaboration between assurance providers and Local Fund Agents (LFAs) highlights the importance of strengthening cooperation between SAIs and LFAs. Lastly, the issue of limited transparency in planning, with grassroots implementers unaware of higher-level planning, requires attention to improve overall program effectiveness and transparency. Addressing these challenges is

essential for fostering effective collaboration between SAIs and health program implementers in Sub-Saharan Africa.

The third presentation on ‘Strengthening Capacity of SAIs for Programmatic Audits of Donor-Funded Health Programs in Sub-Saharan Africa’ by SAI Tanzania identified several critical risks facing SAIs in this capacity-building endeavor. These risks encompass the absence of a legal framework, a lack of clear mandates for programmatic audits, inadequate human resources and skills, financial constraints, and a clear knowledge and communication gap within the audit context.

To address these risks and enhance SAI capacity, the presenter offered practical solutions including on-the-job training, conducting needs assessments to identify specific gaps, recruiting new staff with relevant expertise, and outsourcing expertise when needed. Mobilizing resources from government and donor sources, negotiating realistic timeframes for report delivery, and engaging key stakeholders through national forums are also highlighted as vital steps in increasing SAI capabilities. These comprehensive solutions aim to empower SAIs, enabling them to effectively conduct programmatic audits and thereby contribute to enhanced accountability and the successful implementation of donor-funded health programs in Sub-Saharan Africa.

The fourth presentation by SAI Nigeria titled ‘Strengthening Collaboration Between Regional and International Organizations (e.g., AFROSAI-E, CREFIAF, Gavi, GF) to Support SAI Capacity Building Efforts’ underscores the critical need for improved cooperation among regional and international entities to bolster the capacity-building endeavors of SAIs. Within the context of risks, the presentation highlights challenges such as fragmented efforts, language barrier, inadequate resource allocation, and a lack of harmonization in SAI support initiatives.

The fifth group working on “Promoting Inclusiveness and Stakeholder Engagement in the Audit of Health Programs” identified the risk of insufficient stakeholder engagement throughout the audit process. The associated impact of this risk includes a potential divergence and lack of a common understanding regarding the intended goals, objectives, and results achieved. To mitigate this risk, the working group has proposed a solution centered on involving donors from the very outset of the audit planning stage. This proactive engagement with donors ensures that their perspectives, expectations, and insights are incorporated into the audit process, ultimately fostering alignment and shared understanding.

Another significant risk identified is the possibility of failing to meet donors' expectations or failing to address their specific needs. The potential impacts of this risk encompass a misalignment between the program's achievements and the donors' expectations, as well as the risk of conducting an audit that falls short of covering the expected scope comprehensively. To address this challenge, the group recommends the sharing of audit plans, results, and reports with donors. Moreover, actively seeking and receiving feedback from donors regarding the audit plan and reports is proposed as a crucial solution to ensure that the audit process remains responsive to donors' requirements and expectations.

The sixth group working on "The Contribution of SAIs to Preventing Breaches in the Proper Management of Funding Allocated to the Implementation of Health Programs" identified several critical risks and proposed mitigation measures. These risks include a lack of comprehensive information on allocated funds, absence of approved work plans and budgets, inadequate monitoring and evaluation systems, unaccounted program funds, wastage due to coordination gaps, and insufficient beneficiary sensitization. To address these challenges, the group recommends full disclosure of funding arrangements, easy access to approved work plans and budgets for SAIs, the development of a robust monitoring and evaluation system, increased compliance with accountability mechanisms, establishment of clear stakeholder coordination frameworks, and a comprehensive sensitization strategy for program beneficiaries.

The implementation of these mitigation measures stands to have a substantial impact. It will equip SAIs with the necessary information for effective audit planning and execution, enabling them to identify and address program risks. Routine monitoring and evaluation will provide vital data to evaluate program impact and reduce unaccounted program funds, fostering increased accountability. Furthermore, coordinated stakeholder efforts will minimize duplication and enhance program ownership, while beneficiary involvement will amplify the impact of health programs. These measures will strengthen SAIs' role in safeguarding the proper management of health program funds, ultimately contributing to improved program outcomes and greater accountability in the allocation of resources.

In conclusion, the interactive session on "Promoting SAI Engagement in Health Program Auditing in Sub-Saharan Africa" has served as a platform for insightful discussions and recommendations aimed at strengthening transparency, accountability, and effectiveness in the management of donor funds for public health programs. The session highlighted the diverse challenges faced by SAIs in the region, ranging from information access and accountability

enhancement to capacity building and international cooperation. By embracing the proposed mitigation measures and solutions, SAIs will play a pivotal role in safeguarding the proper allocation and utilization of resources, ultimately driving positive outcomes in health program implementation. It is imperative that these efforts continue with firm commitment to address the identified risks and challenges comprehensively and ensure sustainable progress in donor-funded health initiatives.

3.14. The Contribution of Supreme Audit Institutions (SAIs) to Preventing Breaches in the Proper Management of Funding Allocated to the Implementation of Health Programs

By SAI UGANDA

The last presentation of the day by SAI Uganda on ‘The Contribution of SAIs to Preventing Breaches in the Proper Management of Funding Allocated to the Implementation of Health Programs’ delved into a comprehensive analysis of risks, solutions, and anticipated impacts. The presenter identified a range of risks, including inadequate disclosure of allocated funds, absence of approved work plans and budgets, and the lack of effective monitoring systems, all of which can lead to unaccounted-for program funds and wastage. More challenges were about stakeholder coordination and beneficiary sensitization impact program ownership and accountability.

In response, the presentation proposed solutions to mitigate these risks. There should be complete disclosure of funding arrangements and budgets to SAIs, facilitating audit activities and risk identification. Robust monitoring and evaluation systems were recommended for routine tracking of program funds and activities. These solutions aim to empower SAIs with comprehensive program information, boosting their audit capabilities, improving accountability, reducing duplication, and ultimately increasing the engagement and accountability of program beneficiaries, thereby enhancing the overall impact of health programs.

4. SAIs COMMITMENTS AND SUPPORT NEEDED GOING FORWARD

4.1. SAI Uganda

SAI Uganda commitments include completing and sharing the Global Fund Tuberculosis (GF TB) audit report to ensure rigorous oversight. Additionally, it plans to participate in capacity-building initiatives by Aidspace on Gavi in Uganda, training 15 staff members to bolster their expertise in grant management.

Recognizing the importance of stakeholder engagement, SAI Uganda will conduct sensitization efforts within the health sector, emphasizing collaboration and transparency. Moreover, it aims to facilitate knowledge exchange by organizing specific sessions for sharing experiences with the GF and the Ministry of Health (MoH) regarding TB grants.

4.2. SAI Malawi

SAI Malawi plans to initiate a performance audit on the GF within the next six months, focusing on evaluating the effectiveness and efficiency of grant programs. Also, it intends to establish a collaborative working relationship with the MoH, with a specific emphasis on ensuring the timely and high-quality execution of grant-related activities and reporting. Recognizing the value of collaboration, they are also aiming to forge working relationships with other stakeholders, including LFA and CSO, moving away from past isolation. Furthermore, SAI Malawi is committed to engaging with the GF and conducting interim audits on financial and compliance aspects to ensure ongoing oversight and accountability in grant management.

To boost their efforts, SAI Malawi is seeking support in form of a Resource Mobilization strategy from Aidspace or AFROSAI-E. This support is expected to enhance their capacity for effective oversight and improve the quality of their work in the context of health grant management.

4.3. SAI Zimbabwe

SAI Zimbabwe is dedicated to finalizing the audit report for the GF by September 30th. In addition, SAI Zimbabwe plans to conduct Root Cause Analysis (RCA) training by February 2024, to enhance its capacity to identify the root causes of issues within grant programs. Starting in 2024, they also intend to carry out interim audits with a specific focus on Programmatic audit aspects, reflecting their ongoing commitment to grant oversight.

To further bolster their capabilities, SAI Zimbabwe is actively developing a Resource Mobilization strategy, recognizing its importance in effectively carrying out their oversight

responsibilities. Furthermore, they are engaging with the relevant Ministry to participate in discussions regarding new grant agreements, demonstrating a proactive approach to grant management.

In terms of support, SAI Zimbabwe is seeking a refresher on Programmatic audit, especially on end-of-cycle audits. This support is expected to enhance their expertise in evaluating the effectiveness and impact of grant programs, thereby contributing to improved oversight practices.

4.4. SAI Nigeria

As for SAI Nigeria, it has outlined several key commitments and identified specific support needs to strengthen their approach to managing donor-funded health grants. Firstly, they are focused on ensuring that there is sufficient management buy-in for GF initiatives, underlining the importance of securing organizational support for effective grant management. They also plan to engage more actively with the CCM to establish their rightful position in grant-related discussions and decisions. Furthermore, SAI Nigeria recognizes the need to headhunt talent to enhance their capacity to secure funding from both the GF and Gavi.

Additionally, they are dedicated to implementing lessons learned on Resources Mobilisation (RM) and developing their own strategy in this regard, highlighting their commitment to improving grant management practices and mitigating risks associated with donor funds.

To support these efforts, SAI Nigeria seeks assistance in developing a comprehensive strategy for donor funds, emphasizing the need for technical support in this area. They also recognize the importance of building the capacity of their staff to audit GF initiatives effectively, highlighting the critical role of ongoing training and upskilling in grant oversight.

4.5. SAI Rwanda

Regarding SAI Rwanda, it is dedicated to strengthening their oversight of health grants with a focus on conducting follow-up audits on donor-provided health equipment and IT audits of health systems monitoring Malaria indicators.

To bolster their capabilities, they require more training in programmatic audit and seek increased engagement with Gavi country programs.

4.6. SAI Tanzania

SAI Tanzania is committed to enhancing their oversight of health grants through several initiatives. They plan to develop a strategy for conducting programmatic audits, focusing on identifying skill gaps and addressing them effectively. Additionally, they emphasized the

importance of stakeholder engagement in their efforts. SAI Tanzania also seeks to customize their toolkit through TeamMate to improve their audit processes.

To achieve these goals, they require support in preparing for an upcoming forum and capacity building in programmatic audit, highlighting their dedication to improving grant oversight practices.

4.7. SAI DRC

The DRC delegates plan to conduct an immersion visit to SAI Rwanda, supported by Aidspace, to learn from best practices in grant management. Additionally, SAI DRC is working on finalizing an MoU with a French University to upskill their staff, demonstrating their commitment to building expertise in this field.

Furthermore, they are advocating for their integration into the CCM through a Ministerial Order, highlighting their desire for more active involvement in grant-related discussions. SAI DRC is also fostering collaboration with tax authorities to strengthen transparency and accountability in health grant management.

4.8. Partners (GAVI, GLOBAL FUND, AFROSAI-E, CREFIAF, BACKUP-GIZ and Aidspace)

Gavi, articulated a series of important commitments aimed at strengthening its engagement with SAIs. First Gavi underscored the significance of SAIs demonstrating their commitment to the finalization of SLAs, particularly through collaboration with AFROSAI.

Secondly, Gavi will be actively working to improve communication and engagement with SAIs by updating contact details through AFROSAI-E. Identifying key individuals at the grant level will facilitate direct and efficient communication channels, ensuring that SAIs have the necessary information and support required for effective oversight. Furthermore, Gavi will formalizing its engagement with SAIs through formal letters to AFROSAI-E and CREFIAF.

The delegate from the GF emphasized their commitment to ensuring the effectiveness of their collaboration with SAIs. They expressed a desire for tangible outcomes from their joint efforts.

To achieve this, the delegate outlined several key initiatives. Firstly, they emphasized the need for increased SAI audits of GF programs, with a specific focus on expanding these audits to include francophone countries. This expansion aims to enhance transparency and accountability across a wider spectrum of GF initiatives.

Additionally, the delegate highlighted the importance of implementing Memorandums of Understanding, action plans with CREFIAF, and finalizing SLAs with AFROSAI-E within six months.

Aidspan and Backup-GIZ emphasized the importance of SAIs proactively seeking technical support well in advance, facilitating effective planning and coordination for assistance. Additionally, they expressed their desire for SAI DRC to join the list of institutions conducting audits of GF programs, broadening the scope of accountability efforts.

Furthermore, Aidspan and Backup-GIZ highlighted the need for SAIs to develop a concept outlining how they engage with CSOs within a timeframe of six months. This concept aims to enhance transparency and collaboration between SAIs and CSOs in the context of grant management. Lastly, they called for the development of a peer-to-peer exchange concept among SAIs, fostering knowledge sharing and best practices to further strengthen their role in grant oversight. These expectations underscore the commitment of Aidspan and Backup-GIZ to supporting SAIs in their mission to ensure transparency and accountability in health grant management.

Finally, CREFIAF made a commitment to strengthening its role in health grant oversight. While the provided text does not offer specific details, CREFIAF's commitment likely includes initiatives and actions aimed at enhancing transparency, accountability, and collaboration in the management of health grants, particularly in French-speaking countries. This commitment aligns with their mission to promote good governance and effective financial management within their member countries.

5. CLOSING REMARKS

5.1. Aidspace Executive Director, Ida HAKIZINKA



In her closing remarks, the Executive Director expressed gratitude for the availability and active participation of all attendees, emphasizing that their collective mission is progressing in the right direction. Special appreciation was extended to SAI Rwanda for their valuable support and unwavering commitment throughout the roundtable discussions. The Executive Director acknowledged the

adaptability of SAIs, symbolized by their willingness to wear health caps during the event, signifying their resilience in challenging times.

She encouraged continued collaboration, inspiration, and a shared commitment to making a positive impact on the lives of the people they serve. The Executive Director also expressed gratitude to the partners and interpreters who contributed to the success of the event and looked forward to the next meeting while wishing all participants a safe journey back home.

5.2. GIZ Backup, Huzeifa BODAL



In his closing remarks, the GIZ Backup Huzeifa BODAL delegate expressed gratitude for the opportunity to be present and participate. He emphasized his role as a listener, eager to understand the current situation and the envisioned future, rather than assuming a teaching role.

He acknowledged the remarkable progress made so far, highlighting the collaborative efforts between Germany, Aidspace, and the participating SAIs in addressing

existing gaps. He found motivation in witnessing the increasing support from other donors, and he commended the achievements of the SAIs. He extended thanks to the host country, participants, organizers Ida and Anais, the interpreters, and all those who contributed to the success of the workshop.

The delegate expressed encouragement and optimism, recognizing impressive outcomes while acknowledging that there is more work ahead. He conveyed the commitment to continue working together to achieve even greater success in the future.

5.3. Grace RWAKAREMA, AAG SAI Rwanda



In her closing, AAG Grace expressed gratitude to all attendees for their participation in the meeting. She extended her thanks to participants for coming to Rwanda and welcomed future visits. Special appreciation was offered to Aidspan for their support, particularly in the area of training in Programmatic audit.

She emphasized the importance of translating the knowledge gained during the meeting into meaningful action for the benefit of the people.

5.4. AG Rwanda, Alexis KAMUHIRE



In closing, the Auditor General expressed gratitude for participants' contributions to the second regional roundtable which aimed to address accountability in donor-funded programs. He extended thanks to partners and participants from diverse regions, highlighting their shared commitment to transparency.

The discussions during the event promised solutions to challenges in health grant management and emphasized the importance of SAIs in ensuring efficient fund management. SAI Rwanda, as the host, appreciated the opportunity to learn and share experiences in

improved practices and accountability. The Auditor General encouraged continued collaboration, dedication to accountability, stressing the importance of ensuring donor-funded health programs respond to community needs for a healthier and more accountable future. The address concluded with heartfelt appreciation for participants' involvement in improving lives through donor-funded health grants.

ANNEXES

Abbreviations and Acronyms

Abbreviation	Name in full
AFROSAI- E	African Organisation of Supreme Audit Institutions (for English-speaking SAIs)
BHCPF	Basic Health Care Provision Fund
CCM	Country Coordinating Mechanism
CSOs	Civil Society Organizations
CREFIAF	African Organisation of Supreme Audit Institutions (for French-speaking SAIs)
GF	Global Fund
GIZ	German Agency for International Cooperation
HIV	Human Immunodeficiency Virus
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
ISSA	International Standards of Supreme Audit Institutions
LFA	Local Fund Agent
MoH	Ministry of Health
NAO	National Audit Office
OAG	Office of the Auditor General
OAGF	Office of the Auditor-General for the Federation-Nigeria
OIG	Office of the Inspector General
PFM	Public Finance Management
PR	Principal Recipient
RCA	Root Cause Analysis
RSSH	Resilient Systems Strengthening for Health
SAI	Supreme Audit Institutions
SDGs	Sustainable Development Goals
SR	Sub-Recipient
TB	Tuberculosis
UK NAO	UK National Audit Office
WB	World Bank

Attendance List

Organization	Names
ACB	Christelle Munvunyi
ACB	Daniel Domelevo
AFROSAI	Edmond Bongimosa
AFROSAI-E	Ofentse Molosiwa
AFROSAI-E	Nikeziwe Khanyile
AIDSPAN	Amida Kariburyo
AIDSPAN	Ange Michel Muberuka
AIDSPAN	Samuel Muniu
AIDSPAN	Maryline Mireku
BRITISH High Commission	Robert Whybm
Cabinet Santé RDC	Ilunga Kabale Michael
Consultant - Resource Mobilisation	Isaac O. Afriyie
COS RDC	Djeko Luis Andre Komba
CREFIAF	Patrice Enama
CREFIAF	Gothard Enama

CREFIAF	Irenee Zang Ninlo
GAVI	Charles Ohene Nyako
GF-OIG	Theshika Kassen
GIZ	Feldmann Anaïs
GIZ	Huzeifa Bodal
GIZ	Marie Chantal Ingabire
Global Fund	Adda Faye
Interpreter	Dario A J Micolo
Interpreter	Ernesto P. Tehalale
Interpreter	Benjamin Bashizi
Interpreter	Birasa Tigana
Live-streaming	Ivan Rusagara
NAO Malawi	Caroline Linda Mphande
NAO Malawi	Thomas Makiwa
NAO-Malawi	Precious Kamange
NAOT	Salehe Samvu
NAOT	Wendy Willy Massoy
OAG - Rwanda	Sophie Nzabananimana
OAG Rwanda	Grace Rwakarema
OAG Rwanda	Donatha Uwimana
OAG Rwanda	Frodouard Muragijimana
OAG Rwanda	Olivier Mpumuro
OAG Rwanda	Herve Niyongabo
OAG Rwanda	Steven Safari
OAG Uganda	Charles Alumai Dominic
OAG Uganda	Jude Tadeo Amuriat
OAG Uganda	Miriam Dhushooka
OAG Uganda	Patrick Ssekidde
OAG Zimbabwe	Nyasha Magadza
OAG Zimbabwe	Angela Nyangani
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SAI-Malwai	Gerald Pute
SAI-Nigeria	Charles Maseya
SAI-Nigeria	Omesue Chukwudike Emmanuel
Sound	Jean de Dieu Mbarushimana
TGF	Eric Boa
The Bridge Magazine	Clementine Nyiranguruye
The New Times	Emmanuel Dushimimana
The New Times	Dylan Mugenga Nziza
The New Times	Patrick Nzabonimpa