



Independent observer
of the Global Fund

Audit of Global Fund Grants in Bangladesh

Background

On 22 September 2022, the Office of the Inspector General (OIG) issue its Audit Report on Global Fund Grants in Bangladesh. The audit sought to provide reasonable assurance on whether Global Fund grants to Bangladesh are achieving impact and to assess the following four specific objectives for adequacy, efficiency and effectiveness:

1. Scale up TB and drug-resistant TB case detection and TB treatment coverage.
2. Enhance HIV testing and links to quality care to ensure sustainable achievement of grant objectives.
3. Grants oversight and internal financial controls, including sub-recipient management to support the delivery of grant activities.
4. Grant flexibilities and COVID-19 Reseponse Mechanism (C19RM)-funded activities to achieve program objectives.

The report provides a summary of progress in fighting the three diseases:

TUBERCULOSIS



- Bangladesh has the world's 7th highest TB burden, accounting for 3.6% of global cases.
- TB incidence of 218 cases per 100,000 with a 50% increase in TB case notification (2010-2020).
- High treatment success rate: DS-TB 97% (2020 cohort) and DR-TB 74% (2019 cohort).
- 50% decrease in TB deaths (2010-2020).



- Bangladesh has eliminated malaria in 51 districts and is in pre-elimination phase in 10 districts.
- Three high-endemic districts reported 95% of total country malaria cases in 2019.
- 3.7 million Global Fund supported long-lasting insecticidal nets (LLINs) were distributed between 2018 and June 2021.
- 93% decline in malaria cases and 94% decline in malaria-related deaths between 2008–2020.



- 14,000 people are living with HIV (PLHIV) of whom 63% know their status.
- Among this population, 63% were on treatment in 2021, and only 33% had received a viral load test out of which 93% were virally suppressed in 2021.
- HIV incidence increased by 26% between 2016 and 2021.
- AIDS-related deaths increased by 45% between 2016 and 2021.

The report notes that the country has made significant progress in fighting TB, although there is some way still to go, and is on track in its fight against malaria. Against that good news, HIV/AIDS data show a deteriorating situation. The above HIV/AIDS data are taken from the National AIDS/STD Control Data 2021. However, UNAIDS data for 2021 (<https://www.unaids.org/en/regionscountries/countries/bangladesh>) put the number of PLHIV at 15,000, with 55% knowing their status and 31% of PLHIV on antiretroviral treatment (ART). So, the fight against HIV/AIDS is certainly off-course.

First Finding

Significant progress has been made on TB case detection and links to care, but TB preventive therapy and diagnostic services need improvement in optimal utilization of GeneXpert machines and implementing TB preventive treatment interventions and diagnosis of childhood TB; challenges which could prevent grants from achieving their intended impact.

While coverage for GeneXpert equipment has gradually expanded since 2018 from 191 to 471 machines, the report is emphatic that utilization of GeneXpert machine capacity must be enhanced and closely monitored to achieve the intended targets. Low utilization is mainly due to:

- A lack of regular and timely maintenance of GeneXpert machines;
- Limited monitoring of GeneXpert utilization data; and
- The lack of an effective specimen transport mechanism for GeneXpert samples.

The proportion of cases reported through private referrals decreased from 25% in 2018 to 23% in 2021. There is therefore a need to further expand TB case detection in private facilities, particularly among children.

Bangladesh planned to expand TB preventive therapy services from March 2021 and achieve nationwide coverage by December 2021. However, due to insufficient drug stocks, by June 2021, there was only 47% achievement against the Global Fund target for the number of people in contact with TB patients who had begun TB preventive therapy.

TB treatment coverage increased from 44% in 2019 to 84% in 2021. While drug-sensitive TB treatment

success has been consistently high (97%) and above global targets, the 2019 cohort drug-resistant TB treatment success rate was 74%, against the National Strategic Plan target of 80%. In 2020, 34% of drug-resistant TB cases were not tested for resistance to second-line anti-TB drugs; and there was a 10% and 11% lost-to-follow up among drug-resistant TB patients on longer and shorter regimens, respectively. There is therefore a need to improve drug-resistant TB treatment outcomes/adherence by increasing treatment coverage and expanding ambulatory care and drug-safety monitoring.

Second Finding

There have been steady increases in the number of PLHIV on treatment and in retention among key populations (KPs); but low coverage of HIV services among KPs and low levels of viral load testing are negatively affecting programs. There is therefore a need to increase viral load testing by improving services to KPs and optimizing national laboratory capacity.

Coverage and of HIV prevention interventions among key populations remains low due to: limited Government funding; insufficient HIV counselling and testing (HCT) centres; inadequate HIV counselling; implementation delays and challenges; and gaps in strategic information.

HIV care quality is impacted by inadequate routine monitoring of patients on ART due to: low viral load testing capacity; stick-outs of viral load testing cartridges; and gaps in data availability.

Third Finding

Grant implementers have defined policies and procedures and accounting systems to process transactions, but non-competitive bidding occurs due to gaps in procurement oversight. The gaps in monitoring and oversight led to non-compliance with Global Fund regulations, including the payment of taxes with grant funds when the grants should have been exempt. There is therefore a need to enhance transparency and competition over procurement processes, and to improve the management of grant Sub-recipients.

Fourth Finding

Grant Flexibilities and C19RM funds totalling \$76.5 million had been allocated by the Global Fund to mitigate the pandemic's impact on disease programs. Funds were provided in a timely manner; but better planning, coordination and implementation of COVID-19 activities is needed.

TB programs, which were severely impacted at the onset of the pandemic, quickly adapted with notified cases increasing from Q3 2020. Malaria grants also performed well in 2020, recovering from initial disruptions, with 1.3 million insecticide treated nets successfully distributed. Lockdown measures slowed or halted the implementation of HIV key population program interventions. Although key population groups were unable to access drop-in centres, the HIV program managed to adapt, and programs began to recover from Q3 2020 onwards.

Despite these good results, programs could have achieved even better outcomes with better planning and coordination among relevant stakeholders as well as more effective monitoring of COVID-19 commodities.

Audit Conclusions

In terms of the four specific objectives to be assessed for adequacy, efficiency and effectiveness, the audit rated all of them as 'partially effective'.

Agreed Management Actions

In response to the four findings, the agreed management actions (AMAs) are that:

1. The Secretariat will work with relevant in-country stakeholders to:
 1. improve sensitive susceptible (DS-TB) and Multidrug Resistant Tuberculosis (MDR-TB) case detection and linkage to care by optimizing the utilization of the GeneXpert machines.
 2. develop a costed laboratory strategy with supporting funds towards the implementation of priority activities.
2. The Secretariat will work with relevant in-country stakeholders to develop a comprehensive approach to improve the viral load test tracking, ordering, sample transportation and feedback systems.
3. The Secretariat will work with relevant Principal Recipients to:
 1. develop framework agreements with preferred vendors for the high value and most common products/services procured and to thus ensure value for money sourcing; and
 2. ensure Sub-recipient monitoring plans are risk based with appropriate mechanisms for implementation oversight.
4. The Secretariat will work with the Ministry of Health and relevant partners to respond to gaps in COVID-19 commodities monitoring.

The due date for AMAs 1-3 is 30 June 2023 and for AMA 4 it is 31 March 2023.

Commentary

This is a well-presented comprehensive report with findings and recommendations that give implementers a clear steer. That said, there are a few areas where greater clarity is needed in the report.

I have mentioned with respect to other grant audit reports that it would be helpful to have program objectives and targets stated up front to better understand what actual performance was measured against.

The section on risk appetite is confusing. The report tells us that: “The full risk appetite methodology and explanation of differences are detailed in Annex B of this report.” but they are not detailed in the annex. In the annex it says that: “OIG’s assessed residual risks are compared against the Secretariat’s assessed risk levels at an aggregated level for those of the eight key risks which fall within the Audit’s scope.” I am unclear what this really means; and the annex does not specify what those eight key risks are. As it is, the table in Section 3.2 of the report lists only five risk categories. According to OIG, five risk categories were identified following a mapping of the audit objectives to the corresponding risk categories; and that is the reason why program quality – malaria is not included.

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