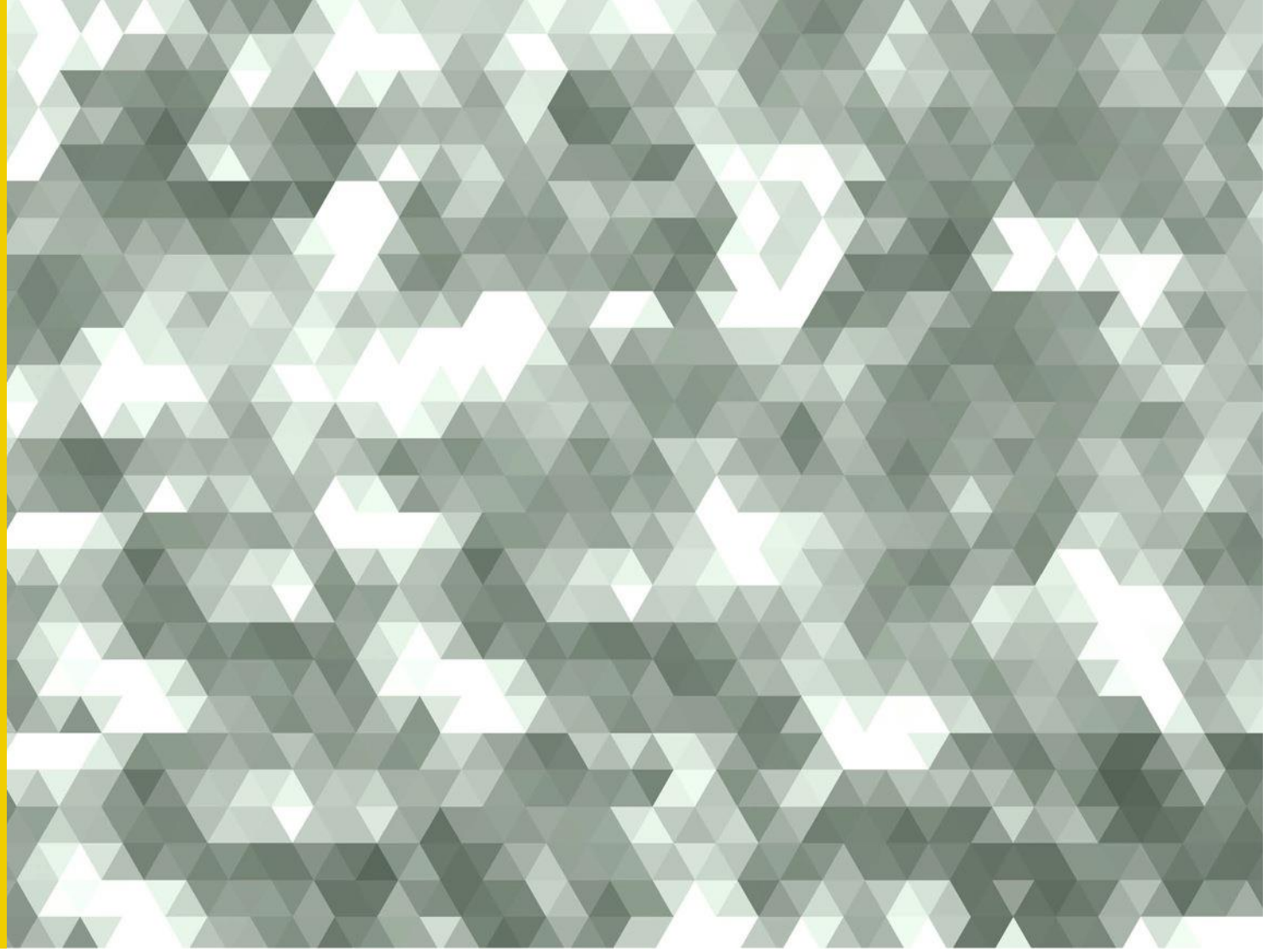

Audit Report

Global Fund Grants in the Islamic Republic of Pakistan

GF-OIG-20-012
28 April 2020
Geneva, Switzerland

The Global Fund
Office of the Inspector General

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The Office of the Inspector General (OIG) safeguards the assets, investments, reputation and sustainability of the Global Fund by ensuring that it takes the right action to end the epidemics of AIDS, tuberculosis and malaria. Through audits, investigations and advisory work, it promotes good practice, reduces risk and reports fully and transparently on abuse.

Established in 2005, the OIG is an independent yet integral part of the Global Fund. It is accountable to the Board through its Audit and Finance Committee and serves the interests of all Global Fund stakeholders. Its work conforms to the International Standards for the Professional Practice of Internal Auditing and the Uniform Guidelines for Investigations of the Conference of International Investigators.

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Audit Report

OIG audits look at systems and processes, both at the Global Fund and in country, to identify the risks that could compromise the organization's mission to end the three epidemics. The OIG generally audits three main areas: risk management, governance and oversight. Overall, the objective of the audit is to improve the effectiveness of the Global Fund to ensure that it has the greatest impact using the funds with which it is entrusted.

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OIG advisory reports aim to further the Global Fund's mission and objectives through value-added engagements, using the professional skills of the OIG's auditors and investigators. The Global Fund Board, committees or Secretariat may request a specific OIG advisory engagement at any time. The report can be published at the discretion of the Inspector General in consultation with the stakeholder who made the request.

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OIG investigations examine either allegations received of actual wrongdoing or follow up on intelligence of fraud or abuse that could compromise the Global Fund's mission to end the three epidemics. The OIG conducts administrative, not criminal, investigations. Its findings are based on facts and related analysis, which may include drawing reasonable inferences based upon established facts.

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1. Executive Summary

1.1. Opinion

The Global Fund has invested US$697 million in Pakistan since 2003. The country has made good progress in the fight against malaria, but significant challenges remain in TB and HIV. While Pakistan is able to successfully treat patients diagnosed with TB, there are material weaknesses in identifying patients: the case detection rate stagnated in 2017 and started decreasing in 2019. About 36% of TB cases were undetected in 2019, despite the introduction of innovative grant activities. Grant interventions for active TB case finding are heavily urban-focused, with limited activities in rural areas where the majority of the population live.

HIV grants focus on the key populations, given the concentrated nature of the disease in the country. The rising HIV infection rate (57% increase between 2010 and 2018) could result in greater prevalence in the general population if not addressed. HIV-related deaths in Pakistan increased by 4.5 times between 2010 and 2018, in contrast to a global decline. The adequacy and effectiveness of funded HIV and TB interventions to achieve impact are rated as **needing significant improvement**.

Following devolution in 2011, provincial governments have become fully responsible for healthcare delivery, while the Federal Ministry of National Health Services, Regulation and Coordination (MoNHSRC) is responsible for national regulation and coordination. Implementation arrangements for Global Fund grants have not however adapted to the devolved structure of the country, as previously reported in OIG's 2015 audit. The roles of the central and provincial levels in grant implementation have not been defined, affecting supervision, coordination and reporting of funded interventions. Hence the implementation arrangements are rated as **needing significant improvement** to ensure key activities such as public-private models in identifying missing TB cases are effectively implemented and supervised.

The Principal Recipients have key elements of good financial management systems, with defined policies and procedures, and accounting systems to record and process transactions. However, gaps in the design and effectiveness of their procurement processes could lead to limited value for money. The current internal financial controls and related assurance mechanisms are rated as **partially effective.**

1.2. Key Achievements and Good Practices

Progress made in reducing malaria: Global Fund-supported malaria interventions are achieving impact in Pakistan. There was a 57% reduction in malaria cases between 2012 and 2018[1], and a 71% reduction in malaria deaths during the same period, thanks to programs supported by the Global Fund and other partners.

High TB treatment success rate: the country has consistently managed to treat the cohort of TB patients identified in a given period. There is a high TB treatment success rate of 93% for first-line treatment, and a 64% rate for MDR-TB[2], indicating relatively high treatment adherence when patients are found.

The HIV program focuses on the key population with the highest prevalence as per the epidemiological context, and a new system has been launched for patient tracking. The National AIDS Control Program (NACP) has developed a live, web-based Management Information System (MIS) to support tracking of patients from the field to hospitals, in order to retain identified patients. This is being piloted in five districts, and is expected to be fully rolled out. The Nai Zindagi Trust (NZT) also has an MIS for tracking people who inject drugs.

[1] WHO World Malaria Report 2019
[2] Global TB report 2019

Implementation of the District Health Information System (DHIS 2): the Global Fund has supported implementation of DHIS 2 for malaria and TB. The system was rolled out in January 2019 across the entire country, with over 500 participants trained on the use of the system. All TB and malaria program indicators are expected to be reported at district level through this system, improving the accuracy and timeliness of programmatic results.

1.3. Key Issues and Risks

High TB missing cases. Running contrary to global and regional trends, Pakistan's TB case detection rate stagnated in 2017, and started declining in 2019. About 200,000 (36%) of the estimated TB cases are not detected in the country, despite the Global Fund financing innovative interventions targeting these cases. This is due in part to active TB case detection interventions focusing on urban areas, whereas 63%[3] of the population live in rural areas. The private sector, where most of the population seek general health services, has little involvement in TB case notification; only 5% of general practitioners from the private sector report TB cases[4]. The public sector does not perform active TB case finding, with limited contact tracing and screening for TB in out-patient departments.

Significant progress is required to achieve impact on HIV. The cumulative investments by the Global Fund and the government are not achieving material impact on HIV: new infections and deaths increased by 57% and 4.5 times respectively between 2010 and 2018. This runs contrary to a global trend of reducing infections and deaths by 16% and 56% respectively[5]. Of the estimated 160,000 people living with HIV, only 23% have been tested and know their results, and only 13% are on treatment, compared to regional rates of 69% of people living with HIV tested and 54% on treatment[6]. This is due to a funding gap in the national response and to weaknesses in managing funding interventions.

Defaults on Government commitments impacting Global Fund programs. Global Fund grants are predicated on governments financing specific activities to support the overall achievement of impact. In the case of Pakistan, the Global Fund and the country agreed on specific government commitments for the three diseases. Most commitments are included in provincial government budgets, and the country has consistently defaulted on them. On average, only 15% and 25% of the country's committed resources were disbursed for HIV and TB activities respectively in the last three years. This is reducing the ability to scale up HIV interventions, and contributing to stock-outs and emergency procurement of TB medicines by the Global Fund, to cover commodity shortages.

Implementation arrangements yet to be adapted to the devolved structure. Post-devolution, the implementation arrangements of Global Fund grants are still centrally focused. The roles and responsibilities of the central and provincial levels in grant implementation have not been defined. The effects of devolution on Global Fund grants were reported in OIG's 2015 audit but very limited progress has been made in addressing the issues. This has affected coordination, supervision and reporting of results. Neither the central nor the provincial level currently supervises the quality of the TB services provided in the private sector, because their roles have not been defined. There was no supervision of HIV services in Punjab province in 2019, despite it having 60% of treatment centers. Where supervision of health facilities does happen, identified issues are not followed up by provinces, leading to delays in resolving them. Limited coordination between the provinces and the central level results in duplication of activities.

Gaps in design and effectiveness of procurement processes. The Principal Recipients have gaps in their controls over procurement processes, including high levels of thresholds for different levels of procurements, limiting competition and value for money. Weak contract management practices are leading to advance payments without guarantees. Although the Secretariat recognized

[3] https://data.worldbank.org/indicator/SP.RUR.TOTL.ZS
[4] 2019 Pakistan TB joint program review report
[5] https://www.unaids.org/en/resources/fact-sheet
[6] https://www.nacp.gov.pk/

procurement as a key risk in Pakistan and requested the LFA to perform quarterly reviews of these activities, only one review has been performed in the last five quarters.

1.4. Rating

	Objective 1. Adequacy and effectiveness of the funded HIV and TB intervention to achieve impact. OIG rating: Needs significant improvement.
	Objective 2. Adequacy and effectiveness of the implementation arrangements in the context of devolution OIG rating: Needs significant improvement.
	Objective 3. Adequacy and effectiveness of internal financial controls and assurance on the portfolio. OIG rating: Partially effective.

1.5. Summary of Agreed Management Actions

The OIG and the Secretariat have agreed a set of actions and related deliverables to address the findings. Specifically, the Global Fund Secretariat and in-country stakeholders will work to:

- increase access to TB services in rural areas;
- decentralize access to HIV services and effective implementation of confidentiality policies;
- undertake cost-effectiveness analysis of TB interventions across the portfolio to determine activities to be scaled up for maximum yield;
- devolve the implementation arrangement to at least one province;
- review and update the existing financial risk mitigation measures on the portfolio.

The Global Fund Secretariat acknowledges the finding around the government not honouring its funding commitment and the risks this failure presents for the program. The Executive Director escalated the issue to the highest level of government in November 2019, however beyond continuing in its efforts to pressure the government to meet its commitments, the Secretariat does not propose further management action.

2. Background and Context

2.1. Overall Context

The Islamic Republic of Pakistan, a lower-middle income country[7], is a democratic federal state comprised of four provinces - Punjab, Sindh, Baluchistan and Khyber Pakhtunkhwa[8] and three regions - Islamabad Capital Territory, Azad Jammu Kashmir and Gilgit-Baltistan.

Population: **212 million** (World Bank, 2018)

GNI per capita: **US$1,580** (World Bank, 2018)

UNDP Human Development Index: **150 of 189** (2018)

Transparency International Corruption Perceptions Index: **117 of 180** (2018)

In 2011, the Government of Pakistan abolished the Federal Ministry of Health and devolved multiple functions to the provinces[9]. The Federal Ministry of National Health Services, Regulations & Coordination was subsequently established in 2013. Direct health financing by the federal government focuses on its coordination and regulatory roles, while the provincial governments account for the majority share of public expenditure on health. The 2015/16 national health account indicates that the federal and provincial governments contributed 7% and 21% of overall health sector expenditure respectively.

2.2. Differentiation Category for Country Audits

The Global Fund has classified the countries in which it finances programs into three overall portfolio categories: focused, core and high impact. These categories are primarily defined by size of allocation amount, disease burden and impact on the Global Fund's mission to end the three epidemics. Countries can also be classed into two cross-cutting categories: Challenging Operating Environments and those under the Additional Safeguards Policy. Challenging Operating Environments are countries or regions characterized by weak governance, poor access to health services, and manmade or natural crises. The Additional Safeguard Policy is a set of extra measures that the Global Fund can put in place to strengthen fiscal and oversight controls in a particularly risky environment.

Pakistan is:

- [ ] Focused: (Smaller portfolios, lower disease burden, lower mission risk)
- [ ] Core: (Larger portfolios, higher disease burden, higher risk)
- [X] **High Impact: (Very large portfolio, mission critical disease burden)**
- [X] **Challenging Operating Environment**
- [ ] Additional Safeguard Policy

2.3. Global Fund Grants in Pakistan

The Global Fund has invested US$697 million in Pakistan since 2003, with US$225 million[10] in current active grants. The existing grants and Principal Recipients are:

Grant No.	Principal Recipient	Grant component	Signed amount (US$)
PAK-H-NACP	Ministry of National Health Services, Regulations and Coordination – National AIDS Control Program	HIV	19,278,571

[7] https://data.worldbank.org/country/pakistan?view=chart
[8] http://www.senate.gov.pk/uploads/documents/1528868459_608.pdf
[9] http://www.pakistani.org/pakistan/constitution/schedules/schedule4.html
[10] This includes approved funds from portfolio optimization as of December 2019

Grant No.	Principal Recipient	Grant component	Signed amount (US$)
PAK-H-NZT	Nai Zindagi Trust	HIV	22,489,933
PAK-M-DOMC	Ministry of National Health Services, Regulations and Coordination – Directorate of Malaria Control	Malaria	30,538,495
PAK-M-TIH	The Indus Hospital (TIH)	Malaria	9,119,042
PAK-T-NTP	Ministry of National Health Services, Regulations and Coordination – National TB Programme Pakistan	TB	89,163,205
PAK-T-TIH	The Indus Hospital (TIH)	TB	40,000,000
PAK-T-MC	Mercy Corps (MC)	TB	15,000,000
			225,589,246

2.4. The Three Diseases

Malaria: Pakistan accounts for 8% of 2018 global vivax malaria cases, with a wide disparity of malaria incidence within and between its provinces.

For funding cycle 2018-2020, the Global Fund grant represents 37% of total resources available, and is the second biggest donor for malaria after the Pakistan Government (62%). Resources from other partners represent 1% of the total funds available.

374,706 reported malaria cases in 2018.[11]

102 deaths due to malaria in 2018. Malaria cases decreased by more than **240,000** between 2016-2017.

HIV/AIDS: Pakistan is facing a concentrated epidemic among key populations, a majority of whom are people who inject drugs, who have a prevalence rate of 38%. Survey data from 2016–2018 show that less than half of key populations living with HIV knew their HIV status.

The Global Fund grant represents 54% and is the biggest donor for HIV/AIDS. Domestic resources represent 44% of the total resources available while other partner resources represent 2% of total funds available.

160,000 estimated people living with HIV [12].

AIDS-related deaths were estimated at **6,400** in 2018, compared to 4,700 in 2015.[13]

New infections increased from 14,000 in 2010 to **22,000** in 2018.

Tuberculosis: Pakistan accounts for 5% of global new infections of TB and is classified as both a high TB burden and a high multi drug resistant TB burden[14]. The country has an estimated 510,000 new TB cases each year, ranking fifth among high-burden countries worldwide.

The country is one of the 13 countries in the Global Fund's TB catalytic investment initiative, aimed at finding and treating 1.5 million missing cases of TB.

The Global Fund grant represents 71% of total resources available, and is the only donor for TB. Domestic resources represent 29% of the total resources available.

Treatment success rate for TB and multi drug resistant TB are **93%** and **64%** respectively.

2,887 MDR-TB cases tested for resistance to second-line drugs.

TB mortality among HIV-negative people is estimated as 20/100,000 in 2018.

[11] WHO Malaria report 2019
[12] https://www.nacp.gov.pk/

[14] Global TB report 2019

2.5. Portfolio Performance

Grants in the country are generally performing well, as shown by the achievement rate of key coverage indicators below. However, the targets of the HIV and TB grants are either low or results do not consider quality of the services being provided. For instance, despite 69% of injectable drug users identified as HIV-positive being lost before they could be initiated on treatment, the country is still exceeding the grant targets of people on treatment. There are indicators to monitor progress made on viral load suppression, but the results are not routinely available, due to limitations in reporting. While the TB grant is meeting the target for TB treatment success, the audit identified gaps in active case finding and coverage of the private sector. The root causes of the identified issues are analyzed in sections 4.1 and 4.2 of this report.

Global Fund Key Indicator Achievements (June 2019)			
Indicator – HIV/AIDS	**Target**	**Actual**	**Achievement**
% of MSM reached with HIV prevention programs - defined package of services	2.7%	1.35%	50%
% of PLWHIV currently receiving antiretroviral therapy	9.1%	10.21%	112%
% of PWID reached with HIV prevention programs - defined package of services	15.9%	16.97%	107%
% of newly diagnosed PWID and spouses linked to HIV care	90%	79.81%	89%
Indicator – TB	**Target**	**Actual**	**Achievement**
Number of notified cases of all forms of TB- (i.e. bacteriologically confirmed + clinically diagnosed), includes new and relapse cases	211,541	167,787	79%
Treatment success rate- all forms of TB.	91%	91%	100%
Number of cases with RR-TB and/or MDR-TB that began second-line treatment	2,025	1,446	71%
Number of TB cases with RR-TB and/or MDR-TB notified	2,025	1,542	76%
Indicator – Malaria	**Target**	**Actual**	**Achievement**
Proportion of suspected malaria cases that receive a parasitological test at public sector health facilities	100%	100%	100%
Proportion of suspected malaria cases that receive a parasitological test at private sector sites	100%	100%	100%
Proportion of confirmed malaria cases that received first-line antimalarial treatment at public sector health facilities	85%	99.81%	117%
Proportion of confirmed malaria cases that received first-line antimalarial treatment at private sector sites	85%	99.93%	118%

Exceeding Expectations	>100%
Meet Expectations	90-100%
Adequate	60-89%
Inadequate but potential demonstrated	30-59%
Unacceptable	<30%

2.6. Risk Appetite

Risk appetite has been developed at the organizational level using data from a cohort of 25 countries[15], representing the majority of the global burden for the three diseases: 85% for HIV/AIDS; 80% for TB; 76% for malaria. The Global Fund's Risk Appetite Framework, operationalized in 2018, sets recommended risk appetite levels for eight key risks affecting Global Fund grants. Country Teams determine each risk at grant level using the Integrated Risk Management module. The ratings are reviewed by the second line functions and senior management from the Grant Management Division. Grant risk ratings are weighted using the country allocation amount to arrive at an aggregate risk level for the country portfolio. The aggregated risk levels, along with the mitigation plan and expected trajectory of risk levels, are then approved by the Portfolio Performance Committee (PPC)[16] during the Country Portfolio Review (CPR). Aggregated risk levels have been revised for Pakistan based on the recommendations of the CPR held in September 2019.

The OIG compared the Secretariat's aggregated assessed risk levels of the key risk categories covered in the audit objectives for the Pakistan portfolio with the residual risk that exists based on OIG's assessment, mapping risks to specific audit findings. Overall, the OIG and the Secretariat are aligned on the residual risk ratings of the Pakistan portfolio.

Risk category	Secretariat aggregated risk levels	Assessed residual risk (OIG audit)	Relevant audit issues
Program Quality	High	High	Findings 1, 2, 3
Finance and fiduciary risks	High	High	Findings 3 and 5
National Program Governance and Grant Oversight	Medium	Medium	Finding 4

[15] Bangladesh, Burkina Faso, Cameroon, Congo (DRC), Côte d'Ivoire, Ethiopia, Ghana, India, Indonesia, Kenya, Malawi, Mali, Mozambique, Myanmar, Nigeria, Pakistan, Rwanda, South Africa, Sudan, Tanzania, Uganda, Ukraine, Viet Nam, Zambia, Zimbabwe
[16] The role of the Portfolio Performance Committee is to conduct country portfolio reviews and enterprise reviews.

3. The Audit at a Glance

3.1. Objectives

The overall objective of the audit is to provide reasonable assurance to the Global Fund Board on the adequacy and effectiveness of Global Fund grants to the Islamic Republic of Pakistan.

Specifically, the audit sought to provide assurance on the adequacy and effectiveness of the:

- HIV and TB interventions to achieve impact
- implementation arrangements in the context of devolution
- internal financial controls and assurance on the portfolio

3.2. Scope

The audit was performed in accordance with the methodology described in Annex B. The audit covered all Global Fund grants, Principal Recipients, four sub-recipients and ten service delivery sites from January 2017 to June 2019. Due to the security situation in the country, the audit focused on activities in three[17] out of the four provinces, accounting for 93%[18] of the Pakistan population.

3.3. Progress on Previously Identified Issues

Previous relevant OIG audit work
Audit of Global Fund Grants to the Islamic Republic of Pakistan (GF-OIG-15-014)

The last OIG audit of grants in Pakistan in 2015 highlighted a number of key risks:

- *The impact of Pakistan's devolution on the effectiveness of the implementation arrangements of the grants*. The country team developed a strategic plan that indicated the future implementation model of Global Fund grants in Pakistan. However, the plan was not implemented, and the risks are yet to be fully addressed. See finding 4.4.

- *Inadequate financial management controls and weak oversight by the internal audit function*. Financial controls have been enhanced since the audit. The financial management capacity of the National TB Program (NTP) has been strengthened, but overall the procurement processes require further improvements, as indicated in section 4.5.

- *Weaknesses in supply chain*. The previous audit highlighted challenges in the Logistics and Drug Management Information System, distribution, storage, and inventory management. The Global Fund has since performed supply chain diagnoses, and will be addressing the challenges as part of Secretariat-wide supply chain transformation efforts.

- *Non-compliance with protocols and guidelines*. The country reviewed the policies and guidelines relating to HIV/AIDS, tuberculosis and malaria programs. Some guidelines have since been updated but are yet to be fully disseminated to service delivery points. Challenges in supervision arrangements are limiting the ability to enforce compliance of the guidelines. See finding 4.4.

[17] Punjab, Sindh and Khyber Pakhtunkhwa
[18] http://www.pbs.gov.pk/sites/default/files/PAKISTAN%20TEHSIL%20WISE%20FOR%20WEB%20CENSUS_2017.pdf

4. Findings

4.1. Low TB case detection due to challenges in the design and implementation of interventions

Pakistan is a high-burden country for TB, with estimated incidence of 265 per 100,000 population as indicated in the 2019 Global TB report. The country has high TB treatment success rates of 93%, but case detection remains low, with treatment coverage of 68%, despite the introduction of different innovations in the grants.

Case notifications increased between 2013 and 2016, then stagnated until 2018 before showing a downward trend in 2019 (unlike increasing case notification in the region). National TB Program data show the case notification rate for TB at 64%, compared to the target of 85% as of June 2019. TB treatment coverage for drug-resistant TB is 22%, with around 11,000 missing cases.

The challenges in case detection are mainly due to gaps in the design and implementation of activities, and to the government not fulfilling certain of its commitments.

Limited focus on rural areas, where most people live. The existing grants have many innovations to increase the country's case detection, such as Public Private Models, the use of chest camps, and Lady Health Workers. The innovations for active TB case finding focus however on urban areas, despite 63%[19] of the population living in rural areas. There are no TB services at the Basic Health Units. These factors reduce access to TB services for people living in rural areas. Recognizing this challenge, the country is extending the Lady Health Workers program to rural and peri-urban areas, albeit with limited coverage.

Weaknesses in private sector participation in TB: The private sector is the first point of care for 85% of the population[20]. The TB case notification rate from the private sector remains low, contributing only 32% of cases notified. This is due to limited reporting of cases; less than 5% of general practitioners in Pakistan report TB cases treated.

Three of the four provinces have passed legislation for mandatory case notifications by the private sector. While the relatively few private practitioners currently enrolled under the grant are able to report to their respective Principal Recipients, the related reporting tool and oversight mechanisms for the broader private sector not covered by the Global Fund grant have not yet been finalized. The country has launched a pilot mobile reporting tool to facilitate case notification from the private sector in five districts, and this is expected to be scaled up. The roles and responsibilities of provincial and federal levels in overseeing TB services provided in the private sector are yet to be defined.

Limited active case finding in the public sector: The public sector currently identifies 63% of TB cases in Pakistan. There are opportunities to increase cases identified from the public sector through active case finding and better use of existing machines. The public sector does not perform TB contact tracing and consistent screening of patients seeking services in outpatient departments.

Use of existing machines to detect cases: The Global Fund supported the country in scaling up access to GeneXpert machines, from 135 machines in 2017 to 480 in 2019. However, there is low utilization of the available machines (estimated at 24%). Contributing factors for this low utilization include non-adherence to WHO-recommended diagnosis guidelines of using the machines for drug susceptibility TB testing, and shortages in cartridges at public sector facilities during 2018-2019.

The machines are largely located at the district capitals, with limited reliable mechanisms to transport samples from lower levels to district capitals for confirmed diagnosis, contributing to high clinical diagnoses and potentially missing cases at the lower level.

Government commitment not always fulfilled: Key activities that were envisaged to be funded by the government have registered disruptions or delays, due to lack of funds. During the current

[19] https://data.worldbank.org/indicator/SP.RUR.TOTL.ZS
[20] 2019 Pakistan TB joint program review report

funding round, 20% of the Global Fund allocation for TB was provided as a co-financing incentive, linked to an additional US$26 million investment by the government. The country committed to gradually taking over the procurement of first-line TB drugs from 50% in 2018, to 70% in 2019, up to 80% in 2020. However, the government procured only 19% and 12% of the medicines in 2018 and 2019, which resulted in the Global Fund stepping in to procure medicines to prevent a nationwide stock-out.

The Global Fund Secretariat acknowledges the finding around the government not honouring its funding commitment and the risks this failure presents for the program. The Executive Director escalated the issue to the highest level of government in November 2019, however beyond continuing in its efforts to pressure the government to meet its commitments, the Secretariat does not propose further management action.

Agreed Management Action 1:

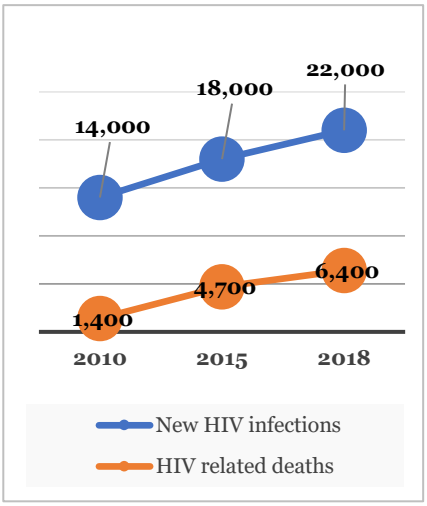
The Global Fund Secretariat will work with relevant Principal Recipients and partners during grant making to ensure that the focus on access for rural populations to TB care and diagnostics, and active TB case finding in the public sector, increase substantially.

Owner: Mark Edington, Head Grant Management Division

Due date: 31 March 2021

4.2. Significant progress needed to achieve impact on HIV

Pakistan adopted WHO "Treatment for All" guidelines in 2017, ensuring free HIV diagnostics and treatment to all people living with HIV. The Global Fund HIV grants are focusing on the key populations given the epidemiological context. However, significant effort will be required in tackling the increasing HIV infection and death rates.



Increasing HIV infections.
Contrary to a 16% global reduction in new HIV infections between 2010 and 2018[21], Pakistan's HIV infection rate increased from 14,000 new cases to 22,000 during the same period. HIV-related deaths increased by 4.5 times between 2010 and 2018, as illustrated in the figure.

Limited progress in achieving the HIV 90-90-90 cascade.
Despite grants generally performing well against their programmatic targets in the performance framework, the country is significantly behind global targets in ending the epidemic. Of the estimated 165,000 people living with HIV (PLHIV), only 23% have been tested and know their results, and only 13% are on treatment, significantly low figures compared to the regional results, where 69% of PLHIV have been tested and 54% are on treatment[22]. The country does not have reliable data on viral load suppression, because there is no systematic reporting. The National AIDS Control Program contracted a service provider to perform viral load testing. The service provider shares the results with physicians, but the latter do not routinely enter the results in the existing MIS at the service delivery point. This limits availability of the data at the National AIDS Control Program.

The limited progress on HIV is due to funding constraints and gaps in implementing funded interventions.

Funding constraints affecting ability to scale up HIV interventions: the national HIV response supported by the Global Fund has a funding gap of 71%. This limits the ability of the country to expand services to all key populations. For instance, less than 5% of estimated female sex workers, transgender people, and men who have sex with men are receiving HIV prevention services.

The funding gap is compounded by the fact that funds committed by provinces are not disbursed to complement Global Fund resources. The three provinces visited by OIG disbursed on average only 15% of funds committed for HIV activities in the last three years. This limits the ability of Global Fund grants to achieve impact, as the grants are designed in the expectation that the government will contribute towards specific activities.

The effectiveness of interventions is affected by limitations in implementation arrangements.
HIV prevalence among injecting drug users is estimated at 38%[23]. There is low linkage to treatment, and high loss to follow-up of people on treatment among injecting drug users. While NZT, the Principal Recipient in charge of interventions for injecting drug users, is achieving targets of clients reached with prevention activities, 69% of patients diagnosed as HIV-positive are not enrolled into treatment. Of those enrolled into treatment, 28% are lost to follow-up 12 months after initiation on treatment. This is due to limited availability of anti-retroviral treatment centers and delays in enrolling patients on treatment.

Limited treatment centres: There are no anti-retroviral treatment centers in 18 of 30 (60%) districts in which interventions for injecting drug users are implemented, meaning that identified patients

[21] https://www.unaids.org/en/resources/fact-sheet
[22] UNAIDS 2019
[23] Pakistan Integrated Biological and Behavioural Surveillance (IBBS) Survey 2017

must travel long distances to seek treatment. The available treatment centers are government-owned, and operate during hours which are not suited to the key population.

Enrolling patient on treatment: It takes on average two months to initiate HIV-positive injecting drug users on anti-retroviral treatment, due to the absence of Opioid Substitution Therapy, contributing to high default rates, as patients are lost during that period.

Managing confidential information of patients.
Antiretroviral treatment sites collect confidential information, including phone numbers, physical addresses, names of parents and biometric information. However, access to this information is not restricted. The information could be easily accessed by all staff of the facilities, provincial and federal governments. This could partly contribute to the low treatment adherence rate, as patients may be unwilling to return to the treatment centers due to stigma.

There are weaknesses in implementing interventions targeting female sex workers, men who have sex with men and transgender people. These activities are included in the National AIDS Control Program's grant, and implemented by a civil society organization, Green Star Marketing, as a sub-recipient. The sub-recipient and its community-based organizations were only selected ten months into grants[24], affecting the ability to start activities on time. The sub-recipient has limited capacity to oversee the 17 sub-sub-recipients it works with.

While HIV in Pakistan is currently considered to be concentrated in key populations, the rising infection rate could lead to increasing prevalence in the general population. For instance, 900 children have been diagnosed with HIV in Ratodero, with only 56% identified and enrolled in treatment.

Agreed Management Action 2:

The Global Fund Secretariat will work with relevant Principal Recipients during grant making to ensure that access to HIV prevention and care is improved for key populations, notably addressing decentralized access to services, effective implementation of confidentiality policies, as well as measures to improve treatment adherence for PLHIV.

Owner: Mark Edington, Head Grant Management Division

Due date: 31 March 2021

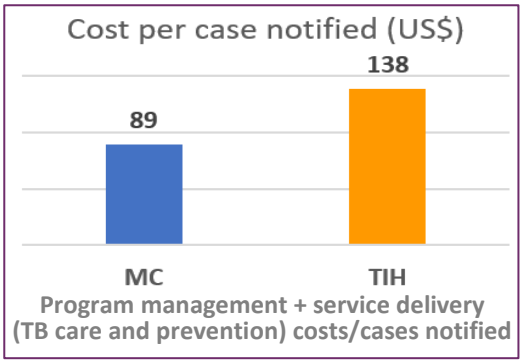
[24] The SR was selected in July 2018 and the CBOs in October 2018

4.3. Need for cost-effectiveness analysis of the various TB interventions

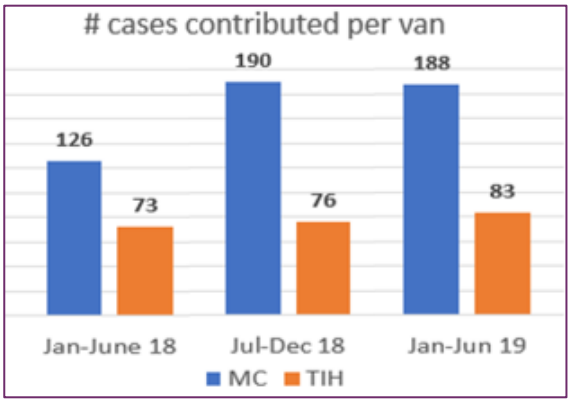
The TB grants focusing on the private sector are implemented by two non-government Principal Recipients, The Indus Hospital (TIH) and Mercy Corps (MC). The National TB program is responsible for the public-sector component of the grant. Implementation of innovative activities in Pakistan can be expensive, and requires careful cost-benefit trade-offs in selecting the most appropriate activity to scale up, in the context of limited resources.

OIG's analysis of costs incurred by the two non-government Principal Recipients, implementing similar interventions in the same districts, shows significant variations.

Cost per case notified:
The two Principal Recipients are responsible for TB case detection in the private sector. MC works in smaller districts whereas TIH works more in provincial capitals and larger districts. A high-level analysis of the comparable activities implemented by the two Principal Recipients in the same provinces shows that program management and service delivery costs per case notified were US$89 for one PR, and US$138 for the second, a 36% variance.



Yield per mobile van:
The two Principal Recipients procured mobile vans under the Global Fund grants, to increase the number of TB cases detected. OIG recognizes that the implementation modalities by the two Principal Recipients are different. However, the yield from the vans operated by TIH is consistently below that managed by the MC, on average by 54%. This is partly due to limited community mobilization activities by TIH.



Differences in costs can arise from a variety of factors including the management structures of the implementers and the basis of allocating costs among the various projects managed by the implementers. As such, a definitive conclusion cannot be drawn from the above cost comparisons. However, in the absence of a cross-cutting analysis of the various interventions to compare efficiency, the country could miss opportunities to optimize scarce resources and maximize impact. The Technical Review Panel and the Country Coordinating Mechanism asked the implementers to perform cost analysis of the different innovations, but this was yet to be performed as of November 2019.

Limited due diligence in commencing a cost sharing program in the private sector:
TIH implemented a cost sharing program with a private sector sub-recipient without adequate diligence, resulting in about US$0.5 million of grant funds not being recovered from the sub-recipient. Under the arrangement, the sub-recipient established 56 satellite TB clinics with grant funds, to operate and cover part of the costs allocated in the Global Fund grant, in line with the agreed cost share allocation. However, the clinics have consistently had low yields, resulting in ten clinics closing as of October 2019. The Principal Recipient and the country could not provide evidence of due diligence performed before the PR commenced the cost recovery arrangement.

Agreed Management Action 3:

a. The Secretariat will undertake a cost-effectiveness analysis of the TB interventions managed by the Government of Pakistan programs, TIH and MC to identify the most efficient and cost-effective activities to be scaled up for maximum yields.

b. The Secretariat will assess the effectiveness of the cost sharing mechanism under the TIH grant and propose a way forward, for approval by the Grants Approval Committee and Recoveries Committee.

Owner: Mark Edington, Head Grant Management Division

Due date: 31 March 2021

4.4. Weaknesses in implementation arrangements affecting execution of activities

Following devolution in 2010, provincial governments became fully responsible for healthcare delivery. The Federal Ministry of National Health Services, Regulations and Coordination (MoNHSR&C) was established in 2013 as the body responsible for national regulation and coordination, but with little role in delivering health services. After OIG's 2015 audit, the management and administrative roles under the three national programs were merged under a new Common Management Unit (CMU). However, the unclear roles and responsibilities of the CMU, the national programs and provinces are affecting coordination, reporting and supervision of activities.

Supervision and monitoring.
The supervision roles of provinces and the central level in implementing grants have not been defined since devolution. This has resulted in inadequate supervision, and the central level visiting Service Delivery Points without the involvement of provincial teams. Issues identified by central teams are not followed up by the provinces because they are not involved in supervision activities, leading to delays in resolving them. For example, 16 of the 20 TB sites in Punjab province have had no reporting tools for over 12 months. There has not been any supervision of HIV services in Punjab province since January 2019, despite its significance; the province has 24 out of 39 anti-retroviral treatment centers available in the country.

Despite the relevance of the private sector in the fight against TB, the oversight responsibilities of the provinces and central level have not been defined. In consequence, neither the central level nor the provincial level currently supervises the quality of TB services provided through the private sector.

Limited coordination leading to duplication and gaps.
The country has several structures and mechanisms to support better coordination and collaboration between the provinces and the federal level. However, these are not being effectively implemented. The central level did not participate in quarterly inter-district meetings at provincial level in 2019. Only one quarterly HIV coordination meeting was held in the past year.

These coordination challenges result in duplication of activities. Both the CMU and Punjab province procured HIV test kits and distributed them to the same TB sentinel sites, leading to overstocks. In January 2019, the national TB program pushed short-expiry HIV test kits (due to expire in February 2019) to TB Sentinel sites in Karachi, without engaging with the province. Similarly, the limited coordination has delayed implementation of some key activities. For example, the TB national guidelines, which were expected to be revised in 2018, were only completed in November 2019 and are yet to be disseminated. The procurement of condoms and drugs for sexually transmitted infections under the National AIDS Program was made in June 2019 (15 months after the grant start date), resulting in stock-outs.

Reporting arrangements.
The Federal level has engaged the provinces as sub-recipients under the Global Fund grants. The provinces, as sub-recipients, are expected to submit reports to the central level and to share program data by a defined date. However, the central level does not have any leverage to hold the provinces accountable. In consequence, reports from the provinces are delayed by on average two months, affecting the ability of the Federal level to validate and submit reports on time to the Global Fund. For instance, the Principal Recipient submitted unvalidated TB results from Punjab and Sindh, accounting for 80% of the population, to the Global Fund as part of the June – December 2018 results, because the provinces reported late.

In response to challenges in the implementation arrangements reported by OIG in 2015, the Secretariat established a strategic plan to mitigate them. The plan included capacity assessment of the provinces, and gradual devolution of the implementation arrangements, starting with the province with the highest burden. However, these key activities have not been implemented. The

Global Fund communicated the need to actively involve provincial governments in the design and effective implementation of grants to the country as part of the December 2019 allocation letter.

Improvement required in engagement between the national programs and non-governmental organizations.
The grants in Pakistan are implemented under a dual tracking mechanism, with three grants managed by the national disease programs and the remaining four grants managed by three non-governmental organizations. The related interdependences of the interventions in the respective grants are not effectively managed, affecting timely implementation of activities. The limited collaboration between implementers is resulting in low implementation of the travel and food package component for drug-resistant TB patients. This, along with gaps in information received from patients, led to the inability of the national TB program to disburse funds for activities in 2018, contributing to the overall low absorption rate (46% as of June 2019) of the TB grant managed by the National TB program.

Agreed Management Action 4:

The Global Fund Secretariat will work with relevant in-country partners to devolve implementation of Government grants in Pakistan, starting with provinces that meet defined capacity criteria.

As part of the devolution process, the Secretariat will:

- assess the capacity of the Provinces to manage Global Fund grants as Principal Recipients;
- revise the implementation arrangement as per the outcome of capacity assessment and Provincial readiness;
- define the roles and responsibilities of the national level (including the Common Management Unit) and Provinces in grant implementation including coordination, and supervision of grant activities.

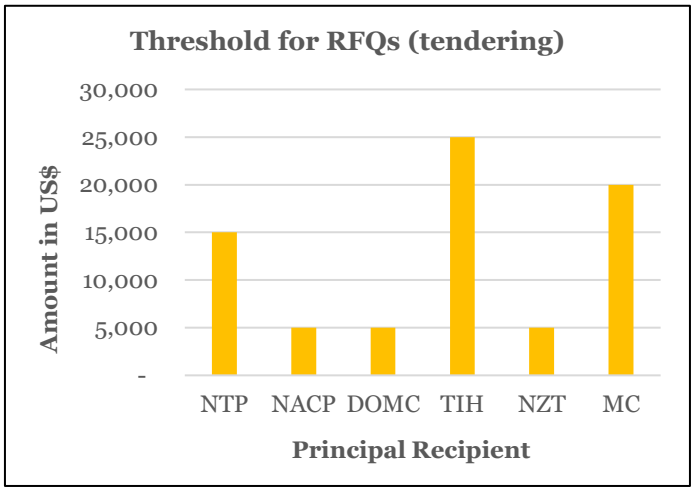
Owner: Mark Edington, Head Grant Management Division

Due date: 31 March 2021

4.5. Gaps in procurement processes could lead to limited value for money

The Principal Recipients have improved some components of their financial controls since the last OIG audit in 2015. The implementers have defined policies and procedures, and accounting systems to process transactions. The internal audit unit of the CMU has defined a risk-based audit plan to monitor key processes and transactions. However, gaps in the procurement processes could lead to limited value for money.

High thresholds for tendering could reduce value for money.
The implementers have high and varying thresholds for procurements. The thresholds for tendering range from US$5,000 to US$25,000 across the implementers, as shown on the right. The Ministry of National Health Services, Regulation and Coordination has different thresholds for the three grants it manages (through the NTP, NACP and DOMC), making it difficult for procurement officers to comply. In addition, the PRs do not have a list of pre-qualified suppliers, meaning procurement officers single-handedly decide which suppliers to contact for each service. While request for quotations from suppliers is a standard procurement practice, it may reduce competition if the implementer does not have predefined suppliers to solicit invoices from. In most cases, the procurement officers indicate that they receive quotations from only one supplier.



OIG analysis shows that a significant number (above 80%) of in-country procurements across the Principal Recipients are made through this method, making it important to have the right threshold and processes to ensure value for money.

Gaps in procurement oversight resulting in irregularities.
Existing procurement processes for public tenders are not always followed by implementers. Selection criteria communicated to potential suppliers often change during the evaluation stage, resulting in only one supplier meeting the revised criteria. Where more than one supplier meets the revised criteria, the lowest bids are not consistently selected. For instance, under the TIH TB grant, the lowest-priced technically compliant bidder was not awarded the contract for the supply of health equipment; the price difference between the selected supplier and the lowest bidder was US$1.2 million. In another example, under the National TB program, the required five years of experience, communicated to potential bidders for customs clearing services, was changed to seven years during the evaluation stage, resulting in only one supplier meeting the criteria. The OIG investigation team is assessing these transactions to determine any malpractices and subsequent actions to be taken.

Gaps in contract management practices.
The Ministry of National Health Services, Regulation and Coordination and NZT do not effectively manage contracts signed with service providers. Both make significant advance payments to suppliers without payment guarantees or clear processes on contract extensions and measures for price revisions. For instance, NZT has continuously extended the contract of a service provider it engaged for emergency procurement in the last three years, without any market survey to determine if other suppliers could provide better value for money, as recommended by the LFA. This Principal Recipient made advance payments of US$932,000 to the supplier without a bank guarantee and revised upward the prices previously agreed in a long-term agreement, without defined criteria for such revisions in the contract. The National TB Program extends the contract of some service providers by three years, without performance assessment of the suppliers.

Improvement required in portfolio oversight and assurance.
The country team identified procurement as a key risk in Pakistan and requested the Local Fund Agent (LFA) to perform quarterly reviews of those activities. However, the LFA performed only one such review at TIH in the past five quarters, due to its capacity constraints. Equally, recommendations from other LFA reviews are not communicated by the country team to the implementers on time. While the country team typically follows up on recommendations through telephone discussions and during visits to the country, performance letters after LFA reviews are sent to implementers after an average of 133 days (ranging from 30 days to 302 days). In consequence, several key recommendations, such as the prequalification of suppliers, and the revision of procurement thresholds for TIH are yet to be implemented.

Agreed Management Action 5:

The Secretariat will review and amend existing mitigation measures and assurance arrangements in line with the risk levels at Principal Recipients, where necessary. This will include Secretariat oversight of procurement activities and measures to revise procurement processes at implementers and monitor adherence to the relevant procedures.

Owner: Mark Edington, Head Grant Management Division

Due date: 30 June 2021

5. Table of Agreed Actions

Agreed Management Action	Target date	Owner
1. The Global Fund Secretariat will work with relevant Principal Recipients and partners during grant-making to ensure that focus on access for rural populations to TB care and diagnostics, and active TB case finding in the public sector, increases substantially.	31 March 2021	Head of Grant Management Division
2. The Global Fund Secretariat will work with relevant Principal Recipients during grant making to ensure that access to HIV prevention and care is improved for Key Populations, notably addressing decentralized access to services, effective implementation of confidentiality policies, as well as measures to improve treatment adherence for PLHIV.	31 March 2021	Head of Grant Management Division
3. (a) The Secretariat will undertake a cost-effectiveness analysis of the TB interventions managed by the Government of Pakistan programs, TIH and MC to identify the most efficient and cost-effective activities to be scaled up for maximum yields. (b) The Secretariat will assess the effectiveness of the cost sharing mechanism under the TIH grant and propose way forward for approval by the Grants Approval Committee and Recoveries Committee.	31 March 2021	Head of Grant Management Division
4. The Global Fund Secretariat will work with relevant in-country partners to devolve implementation of Government grants in Pakistan starting with provinces that meet defined capacity criteria. As part of the devolution process, the Secretariat will: o assess the capacity of the provinces to manage Global Fund grants as Principal Recipients; o revise the implementation arrangement as per the outcome of capacity assessment and provincial readiness; o define the roles and responsibilities of the national level (including the Common Management Unit) and provinces in grant implementation including coordination, and supervision of grant activities.	31 March 2021	Head of Grant Management Division
5. The Secretariat will review and amend the existing mitigation measures and assurance arrangements in line with the risk levels at Principal Recipients, where necessary. This will include Secretariat oversight of procurement activities and measures to revise procurement processes at the implementers and monitor adherence to the relevant procedures.	30 June 2021	Head of Grant Management Division

Annex A: General Audit Rating Classification

Effective	**No issues or few minor issues noted**. Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met.
Partially Effective	**Moderate issues noted**. Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives.
Needs significant improvement	**One or few significant issues noted**. Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met.
Ineffective	**Multiple significant and/or (a) material issue(s) noted.** Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised**.**

Annex B: Methodology

The OIG audits in accordance with the global Institute of Internal Auditors' (IIA) definition of internal auditing, international standards for the professional practice of internal auditing (Standards) and code of ethics. These Standards help ensure the quality and professionalism of the OIG's work.

The principles and details of the OIG's audit approach are described in its Charter, Audit Manual, Code of Conduct and specific terms of reference for each engagement. These help our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the OIG's auditors and the integrity of their work. The OIG's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

The scope of OIG audits may be specific or broad, depending on the context, and covers risk management, governance and internal controls. Audits test and evaluate supervisory and control systems to determine whether risk is managed appropriately. Detailed testing takes place across the Global Fund as well as of grant recipients and is used to provide specific assessments of the different areas of the organization's' activities. Other sources of evidence, such as the work of other auditors/assurance providers, are used to support the conclusions.

OIG audits typically involve an examination of programs, operations, management systems and procedures of bodies and institutions that manage Global Fund funds, to assess whether they are achieving economy, efficiency and effectiveness in the use of those resources. They may include a review of inputs (financial, human, material, organizational or regulatory means needed for the implementation of the program), outputs (deliverables of the program), results (immediate effects of the program on beneficiaries) and impacts (long-term changes in society that are attributable to Global Fund support).

Audits may also assess how Global Fund grants/portfolios are performing against target for Secretariat-defined key indicators; specific indicators are chosen for inclusion based on their relevance to the topic of the audit.

Audits cover a wide range of topics with a focus on issues related to the impact of Global Fund investments, procurement and supply chain management, change management, and key financial and fiduciary controls.

Annex C: Risk Appetite and Risk Ratings: Content, Methodology and Implications

Risk appetite has been developed at the organizational level using data from a cohort of 25 countries[25] representing the majority of the global burden for the three diseases: 85% for HIV/AIDS; 80% for TB; 76% for malaria. The Global Fund's Risk Appetite Framework, operationalized in 2018, sets recommended risk appetite levels for eight key risks affecting Global Fund grants.

As accurate risk ratings and their drivers are critical to effective risk management and operationalization of risk appetite, a robust methodology was developed with clear definitions, granular risks, root causes as well as an extensive review process as detailed below.

The eight grant-facing risks for which risk appetite has been set represent an aggregation from 20 risks as depicted in the table on the following page. Each of these 20 risks is rated for each grant in a country using a standardized set of root causes and considers a combination of likelihood and severity scores to rate risk - Very High, High, Moderate or Low. Country Teams determine each risk at grant level using the Integrated Risk Management module. The ratings are reviewed by second line functions and senior management from the Grant Management Division.

The ratings at the 20-risk level are aggregated to arrive at the eight risks using simple averages, i.e. each of the component parts are assumed to have similar importance. For example, the risk ratings of *Inadequate program design (1.1)* and *Inadequate program quality and efficiency (1.3)* are averaged to arrive at the rating of Program Quality for a grant. As countries have multiple grants, which are rated independently, individual grant risk ratings are weighted by the grant signed amounts to yield an aggregate Current Risk Level for a country portfolio. As the ratings of grants often vary significantly and to ensure that focus is not lost on high-risk grants, a cut-off methodology on high risks is applied (the riskiest 50% of grants are selected) to arrive at a country risk rating. The aggregated risk levels, along with the mitigation plan and expected trajectory of risk levels, are then approved by the Portfolio Performance Committee[26] during the Country Portfolio Review.

Leveraging Risk Appetite in OIG's work

As the Risk Appetite framework is operationalized and matures, OIG is increasingly incorporating risk appetite considerations in its assurance model. Important considerations in this regard:

- The key audit objectives that are in the scope of OIG audits are generally calibrated at broad grant or program levels (for example, effectiveness of supply chain processes, adequacy of grant financial management, quality of services, reliability of data, overall governance of grant programs, etc.) as opposed to narrower individual risk levels. Thus, there is not a one-to-one match between the overall audit rating of these broad objectives and the individual rating of narrower individual risks. However, in the absence of a one-to-one match, OIG's rating of an overall audit objective does take into consideration the extent to which various individual risks relevant to that objective are being effectively assessed and mitigated.

- The comparison of OIG's assessed residual risks against the Secretariat's assessed risk levels is done at an aggregated level for the relevant grant-facing risks (out of the eight defined ones) that were within the scope of the audit. This comparison is not done at the more granular level of the 20 sub-risks, although a narrative explanation is provided every time the OIG and the Secretariat's ratings differ on any of those sub-risks. This aggregated approach is designed to focus the Board and AFC's attention on critical areas where actual risk levels may differ from perceived or assessed levels, and thus may warrant further discussion or additional mitigation.

[25] Bangladesh, Burkina Faso, Cameroon, Congo (DRC), Côte d'Ivoire, Ethiopia, Ghana, India, Indonesia, Kenya, Malawi, Mali, Mozambique, Myanmar, Nigeria, Pakistan, Rwanda, South Africa, Sudan, Tanzania, Uganda, Ukraine, Viet Nam, Zambia, Zimbabwe.
[26] The role of the Portfolio Performance Committee is to conduct country portfolio reviews.

For risk categories where the organization has not set formal risk appetite or levels, OIG focuses on the Secretariat's overall processes for assessing and managing those risks and opines on their design and effectiveness.

Table of risks

Corporate Risks (8)	Operational Risks (20)
Program Quality	1.1 Inadequate program design and relevance
	1.3 Inadequate program quality and efficiency
M&E	1.2 Inadequate design and governance of M&E Systems
	1.4 Limited data availability and inadequate data quality
	1.5 Limited use of data
Procurement	3.3 Inefficient procurement processes and outcomes
In-Country Supply Chain	3.2 Unreliable forecasting, quantification and supply planning
	3.4 Inadequate warehouse and distribution systems
	3.6 Inadequate information (LMIS) management systems
Grant-Related Fraud & Fiduciary	2.1 Inadequate flow of funds arrangements
	2.2 Inadequate internal controls
	2.3 Fraud, corruption and theft
	2.5 Limited value for money
Accounting and Financial Reporting by Countries	2.4 Inadequate accounting and financial reporting
	2.6 Inadequate auditing arrangements
National Program Governance and Grant Oversight	4.1 Inadequate national program governance
	4.2 Ineffective program management
	4.3 Inadequate program coordination and SR oversight
Quality of Health Products	3.1 Inappropriate selection of health products and equipment
	3.5 Limited quality monitoring and inadequate product use