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# Mapping of Accountability and Audit Arrangements of Donor-Supported Government-Managed Health Programs in Zimbabwe

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## **LIST OF ABBREVIATIONS AND ACRONYMS**

DAH	Development Assistance for Health
GF	Global Fund
GOZ	Government of Zimbabwe
HCC	Health Center Committees
HDF	Health Development Fund
HIV	Human Immunodeficiency Virus
M&E	Monitoring and Evaluation
MOFED	Ministry of Finance and Economic Development
MOHCC	Ministry of Health and Child Care
MOU	Memorandum of Understanding
NDS1	National Development Strategy 1 2021 – 2025
NHA	National Health Accounts
OAG	Office of the Auditor General
PCU	Program Coordinating Unit
PFMA	Public Finance and Management Act
PFMS	Public Finance and Management System
PICES	Poverty, Income, Consumption and Expenditure Report
PS	Permanent Secretary
SAI	Supreme Audit Institutions
SAP System	System Analysis Program System
T&S	Travel and Subsistence Allowance
TB	Tuberculosis
ZACC	Zimbabwe Anti-Corruption Commission
ZIMSTAT	Zimbabwe National Statistics Agency
ZRP	Zimbabwe Republic Police

## **1. EXECUTIVE SUMMARY**

The report focuses on mapping the accountability and audit arrangements of donor-supported government-managed health programs in Zimbabwe. It examines the existing structures and processes in place for ensuring transparency and accountability in these programs. The report highlights the strengths of Zimbabwe's audit and accountability mechanisms, such as the Ministry of Health and Child Care's solid structures and successful management of Global Fund grants. However, it also identifies areas that need improvement, including funding for support staff, staff shortages at lower levels, and the need for timely disbursements.

Key findings include the need for extensive training for staff in the Audit and Finance departments to stay updated with new information. There is also competition among donor programs in provinces and districts, leading to a lack of prioritization and hindered program goals. Staff shortages at these levels result in overwhelmed personnel unable to fully complete reports. The absence of e-systems for audit and monitoring creates obstacles, emphasizing the importance of investing in such systems and ensuring connectivity. Lack of necessary tools, like dedicated vehicles, printers, laptops, and desktops, hampers the work of stakeholders such as the Office of the Auditor General and the Internal Audit Department. Late disbursement of funds to rural clinics disrupts their operational plans. The audit committees are not currently meeting, impacting oversight.

The recommendation is for development partners to prioritize continuous training, addressing competing programs by increasing staff capacity, providing e-systems, and ensuring timely disbursements. All audit reports, including those for donor-managed programs, should be submitted to the Parliament of Zimbabwe. Overall, the report concludes that Zimbabwe's audit and accountability structures are strong but require further enhancement to address existing challenges.

## 2. BACKGROUND

### 2.1 Introduction

Zimbabwe is a country in Southern Africa with ten provinces and 63 districts. According to the [Population Projection Thematic Report of 2015](#) the population projection for 2021-2025 is estimated at 16,109,591 people. According to the [Poverty, Income, Consumption and Expenditure report](#) health seeking behavior in Zimbabwe has deteriorated since 2017 due to high poverty levels and limited availability of health services. Government allocation to the health sector has increased from 21.4% in 2015 to 44.1% in 2018, while funding from private entities and development partners decreased from 53.7% in 2015 to 29.2% in 2019. In 2021, government financing for health reached 15%, meeting the Abuja Declaration target for the first time since 2014.

The economy faced challenges in 2018, including a multi-tier pricing system and inflationary pressures. The government aims to achieve Universal Health Coverage through various policies and strategies, focusing on improving external funding predictability, donor coordination, and technical efficiencies. The Resource Mapping Report of 2021 highlighted fragmentation, inefficiencies, and accountability challenges in health funding. Strengthening coordination mechanisms and adopting a General Budget Support model can enhance transparency and accountability. The report also emphasized the need for effective targeting and allocation of resources to avoid duplications and wastages. Strengthening audit and accountability arrangements within the Ministry of Health and Child Care (MOHCC) is crucial for improved efficiency and governance.

### 2.2 Methodological approach



#### 2.2.1 Tool Design

A country-specific data collection tool was developed to address contextual questions related to the health sector in Zimbabwe. The tool aimed to gather comprehensive data while being simple and user-friendly. To identify stakeholders within the MOHCC for mapping, the responsible departments overseeing partner funds, accounting, audits, and monitoring were determined. These departments included the Finance Department, Program Coordination Unit, Internal Audit, and Monitoring and Evaluation. External stakeholders mapped included the Office of the Auditor General (OAG), Ministry

of Finance and Economic Development, Zimbabwe Anti-Corruption Commission (ZACC), Zimbabwe Republic Police, Parliament of Zimbabwe, and Health Centre Committees.

The OAG provides assurance for the MOHCC and has the authority to report misappropriation of funds, while ZACC promotes accountability and transparency by investigating corruption cases. The Zimbabwe Republic Police enforces the law and investigates matters reported by the accounting officer. The Public Accounts Committee in the Parliament of Zimbabwe oversees all ministries, but partner-funded audit reports are not currently submitted to Parliament, only government-funded reports. Health Centre Committees provide oversight at rural clinics.

### **2.2.2 Authorization to collect data**

Authorization was sought from the MOHCC, OAG, and Ministry of Finance and Economic Development (MOFED) to collect data for the study. This was done to gain support and approval from top management. Once authorized by the accounting officer of MOHCC, the Global Fund Coordinator requested the relevant departments to allocate time for the study. In collaboration with MOFED, the Health Desk Officer was assigned to work with the study. For the OAG, Mr. Sithole, the Director of Audits overseeing Global Fund audits, was designated as the contact person. Interviews were conducted with staff members from these government offices. Additionally, authorization was received from CORDAID and the Provincial Medical Directors Office in Mashonaland Central to interview members of the Health Centre Committee (HCC). The HCC at Cranham Clinic in the Concession District was interviewed as part of the study.

### **2.2.3 Data Collection**

The data collection process included conducting face-to-face interviews with each selected individual. Some interviews were recorded, while notes were taken for the others. The Director of Monitoring and Evaluation, who was abroad during the study, provided written feedback. The interview with the Health Centre Committee (HCC) was conducted in the local language, Shona, and later translated into English for the purpose of the report.

### **2.2.4 Data Processing/Report Writing**

After collecting all the data, the next stage involved cleaning and processing the data to prepare for report writing. The data cleaning process involved reviewing all the provided answers. It was observed that during the interviews, discussions sometimes veered off to topics unrelated to the study. Therefore, only relevant information was included in the spreadsheet for further processing. The spreadsheet was rearranged to align with the specific questions for Zimbabwe.

Once the data was mapped onto the spreadsheet, the report writing phase began. This involved extracting relevant information from the spreadsheet and expanding on the issues identified.

### 2.3 Outline of the report

The report consists of several chapters that cover different aspects related to transparency and accountability in Zimbabwe. The Findings Chapter provides an overview of the country's background, emphasizing the importance of buy-in from top-level authorities to promote transparency and accountability. The enactment of acts such as the Public Finance Management Act and the Public Procurement and Disposal of Assets Act demonstrates the government's commitment to these principles. The chapter also highlights the role of the Auditor General, who reports to the Parliament of Zimbabwe, ensuring transparent audits and accountability across ministries.

Subsequent chapters focus on specific entities involved in the audit and accountability structures. The Ministry of Health and Child Care chapter provides a background and explores the structure of the ministry, highlighting the importance of each department interviewed and their challenges in strengthening transparency. The Office of the Auditor General chapter outlines the department's mandate, vision, and the auditing process, including the writing and distribution of reports to the Parliament. The Parliament of Zimbabwe chapter discusses its oversight role in government and acknowledges that partner-funded project reports are not presented to them.

The Ministry of Finance and Economic Development chapter acknowledges their interest in audit and accountability structures but notes limited involvement beyond requesting the same audit responses as the OAG. The Audit Committee chapter explores the establishment, role, challenges, and future of audit committees within the MOHCC. The Zimbabwe Anti-Corruption Commission and the Zimbabwe Republic Police are examined in separate chapters, highlighting their roles in promoting accountability and transparency through the fight against corruption and crime, respectively.

At the lower levels, the Health Centre Committees at clinics are discussed, including their mandate and potential for broader utilization beyond specific programs. The report's findings and recommendations are presented for each stakeholder, and a concluding chapter summarizes the findings and proposes a way forward.

### **3. FINDINGS**

#### **3.1 Background of country audit and accountability context**

The Government of Zimbabwe is committed to transparency and accountability in the management of funds, both from the government and its partners. Efforts have been made to support the health sector and achieve Universal Health Coverage, with various partners collaborating with the government. In 2016, the Public Finance Management Act (PFMA) introduced to regulate financial management at different levels, and the System Analysis Program (SAP) was implemented to computerize financial and procurement processes. However, SAP was only rolled out at the subnational level, which posed a challenge for the Ministry of Health and Child Care, as it operates at the provincial, district, and rural clinic levels. With the support of the Global Fund, the MOHCC managed to extend the SAP system to the district level, improving accountability and transparency.

The Auditor General of Zimbabwe oversees audits of government entities and reports directly to the Parliament. This arrangement aims to remove intimidation and enhance transparency. The Auditor General submits annual audit reports to the Public Accounts Committee, which has the power to call upon ministers and their ministries for further clarification. Each ministry has an internal audit department that reports to the accounting officer, and their findings are shared with the Auditor General and the Ministry of Finance and Economic Development. Transparency and accountability are emphasized in the National Development Strategy 1 and through the Public Procurement and Asset Disposal Act of 2015, which outlines responsibilities and consequences in the procurement chain. The Ministry of Health and Child Care aims to improve the transparency, effectiveness, and efficiency of the procurement supply chain management system.

Audit Committees were introduced in each ministry to provide independent oversight and hold accountable any department mentioned in audit reports. The Zimbabwe Anti-Corruption Commission, established in 2004, is responsible for combating corruption, investigating serious cases, and raising public awareness about corruption. The Zimbabwe Republic Police, empowered by the Criminal Procedure and Evidence Act, serves as the law enforcement agency in the country and is committed to transparency and providing effective policing services. Overall, these measures indicate that the Government of Zimbabwe has a legal and institutional foundation for audit and accountability.

## **3.2 Ministry of Health and Child Care**

### **3.2.1 Background**

The Ministry of Health and Child Care in Zimbabwe is responsible for addressing the healthcare needs of the country. The primary healthcare approach is the main strategy for healthcare delivery. However, there are several challenges affecting service delivery, including brain drain, reduced funding, population movements, shortages of essential medicines and equipment, and limited resources due to foreign currency shortages.

The public health sector, which includes the Ministry of Health and Child Care, Uniformed Forces, Local Government, and Church-related Mission Hospitals, is the major provider of health services. The private and traditional sectors have also increased their role in recent years. The public sector is organized into four levels: national, provincial, district, and primary/rural health facility levels. The national level focuses on policy formulation, regulation, and resource mobilization, while the provincial level provides technical and management support to the district level. The district level coordinates health care within the district, and the primary/rural health facility level serves as the first point of contact between the community and the health sector.

Most health services are provided by the public sector, which includes various ministries, local authorities, mission health services, and specific industries running their own health delivery services. Additionally, there is a well-developed private health sector consisting of independent medical practitioners, private hospitals, pharmaceutical manufacturers, wholesalers, and retail pharmacies, mainly located in urban areas.

The activities of traditional healers are regulated through the Traditional Medical Practitioners Act, and a significant number of patients rely on traditional medicine or faith-based healing due to the high cost of seeking care in institutions.

The Ministry of Health and Child Care employs over 52,000 staff members, including doctors and nurses. However, the health sector still faces critical shortages of specialized professionals and healthcare staff, as well as infrastructure challenges, lack of essential medicines, inadequate emergency services, and brain drain of specialized professionals.

The Ministry serves as the Principal Recipient for the Global Fund Malaria and TB Program and is a sub-recipient for the HIV program. There is an integrated parallel system within the Ministry, where Global Fund employs staff members who work within the Ministry's structures. The Finance Department, Program Coordinating Unit, Internal Audit Department, and M&E Department were interviewed for the purpose of this exercise.

### **3.2.2 Audit/accountability processes**

#### **Internal Audit Department**

The Internal Audit department within the MOHCC is responsible for auditing all programs across the ministry, conducting routine audits and special investigative audits. They are allocated a budget based on their work plan submissions for the following year. For government programs, they sample provinces and districts that are at higher risk. The selection of provinces also determines which districts will be audited. The department has an MOU with Global Fund, so they are also mandated to audit Global Fund programs separately and produce separate reports. Global Fund provides a budget for these audits, covering travel and subsistence allowances, and fuel. The Internal Audit department is shifting focus from financial audits to programmatic audits, auditing programs based on their targets.

However, audits for GAVI programs have been inconsistent. In 2022, no GAVI audits were conducted by the Internal Audit department due to the budget not being released by the Health Development Fund (HDF) now called the Health Resilient Fund (HRF). GAVI funds flow through the HDF, which is managed by UNICEF and serves multiple departments within MOHCC. If acquittals for a certain program are not done within the stipulated time, it affects all programs, causing delays. The Internal Audit department did not receive funding to audit the GAVI program in 2022 because of acquittal delays from other departments, despite the funding being provided.

Both Global Fund and GAVI programs utilize the government systems and are subject to the PFMA and the Audit Act during internal audits. Their audits are conducted similarly to government audits. For other donor-supported health grants, specific budgets for audits are not provided. The Internal Audit department includes findings from audits of other donor-supported health programs in the MOHCC report, along with other issues discovered.

Once audits for Global Fund and GAVI programs are completed, the Internal Audit department shares the reports with the Permanent Secretary, Director of Finance and Administration, Global Fund Coordinator, Audit Committee, and the OAG, awaiting responses to the raised observations.

#### **Finance Department/Program Coordinating Unit**

The Internal Audit Department and the Office of the Auditor General primarily conduct financial audits within the MOHCC. These audits focus mainly on the Finance Department, which, along with the Program Coordinating Unit, handle financial and administrative matters within the ministry. The Finance Department operates under the PFMA, Treasury Instructions, Public Procurement and Asset

Disposal Act, and Standard Operating Procedures. They are responsible for managing and accounting for all funds received by the ministry from the government and development partners.

The PFMA emphasizes the need for separation of duties to minimize fraudulent activities. Each year, the Finance Department undergoes audits by the Internal Audit Department and the Office of the Auditor General for government funds, as well as funds from Global Fund (GF), GAVI, and other donor-supported programs. Some donor-supported programs engage external audit firms to specifically audit their funds. Once audit reports are shared, the Finance Department must address any observations raised and provide follow-up reports on the actions taken. If the auditors agree with the response, the observation is resolved; otherwise, it remains pending until cleared. If there are still pending observations by the end of the financial year, the Finance Director must explain the steps being taken to address them to the Audit Committee. The responses to the Office of the Auditor General's report must also be sent to the Ministry of Finance and Economic Development (MOFED) for their review and clearance of the observations.

### **Monitoring and Evaluation Department**

The Monitoring and Evaluation (M&E) department is responsible for overseeing the implementation of targets, audits, and systems within the MOHCC. They play a vital role in ensuring departments fulfil their commitments and evaluating whether these activities benefit the institution. In terms of accountability and audit structures, the M&E department maintains the Ministry's dashboard, which tracks all outstanding audit observations. This dashboard is regularly shared with the Audit Committee, providing updates on actions taken by the respective departments. It includes audits conducted by Global Fund (GF) and GAVI, among others. The M&E department plays a pivotal role in monitoring and evaluating the progress of audits and ensuring accountability within the MOHCC.

### **3.3 Office of the Auditor General**

#### **3.3.1 Background**

The OAG is the highest authority for auditing in the Government of Zimbabwe. Their goal is to provide excellent auditing services and they uphold core values such as commitment, respect, empathy, accountability, teamwork, and integrity. The OAG is responsible for conducting yearly audits of all government entities and parastatals. As per the Audit Act, they have the authority to hire external auditing firms of chartered accountants, particularly for auditing parastatals.

To demonstrate accountability and transparency, the OAG itself has its financial statements audited by an external auditing firm of chartered accountants. They strive to practice what they preach. The OAG recruits individuals who possess or are pursuing professional qualifications such as Chartered

Accountants of Zimbabwe (CA(Z)), Certified Public Accountants of Zimbabwe (CPAZ), and Association of Chartered Certified Accountants (ACCA).

One of the main goals of the Auditor General is to establish the OAG as a lifelong learning institution. They are committed to ensuring accountability and transparency within the public sector.

### **3.3.2 Audit/ accountability processes**

The SAI is responsible for auditing all entities and parastatals within GOZ. In the case of the MOHCC, the SAI has a memorandum of understanding (MOU) with the Global Fund (GF). Under this agreement, the SAI utilizes GOZ structures and laws while conducting audits related to GF-funded programs.

The auditing process begins with a risk assessment to identify the areas that require auditing. The supreme audit institution (SAI) may determine these areas based on internal audit reports or through their own assessment of high-risk areas. Once the specific hospitals, provinces, or districts are selected for auditing through sampling, the SAI prepares an audit plan for the year. Subsequently, risk assessment procedures are carried out to determine the number and type of audit procedures to be performed.

The SAI conducts these procedures to gather evidence that ensures the financial statements and annual reports are free from significant errors and that relevant laws and regulations have been complied with. They prepare a management report as their initial findings, which is shared with the department being audited. This report provides an opportunity for the department to address any issues raised by submitting additional documentation or further explanations. If further evidence is provided and agreed upon, the SAI may remove observations.

Following the management report, the SAI prepares an Audit report that provides detailed information about responsible oversight and includes comments on the financial statements. This report is shared with the institution's management, the MOFED, and the Parliament of Zimbabwe. However, the Parliament only receives reports regarding GOZ funds, not audits of donor-supported health programs. The SAI explains that they consider these programs as donations to the GOZ, and as such these have not been subjected to government for oversight.

The SAI has received training on Programmatic Auditing from AIDSPAN and aims to conduct routine audits of such programs in the future.

### **3.4 Parliament of Zimbabwe**

#### **3.4.1 Background**

The Parliament of Zimbabwe is the supreme legislative body in the country. It consists of two chambers: the Senate and the National Assembly. The Senate is the upper house and is composed of representatives from the country's provinces. Senators are elected through a combination of direct and indirect voting. The Senate plays a role in reviewing and revising legislation passed by the National Assembly.

The National Assembly is the lower house and represents the constituencies of Zimbabwe. Members of Parliament (MPs) are elected through a general election. The National Assembly is responsible for initiating and passing laws, approving the national budget, and providing oversight of the executive branch.

The Parliament of Zimbabwe has several oversight roles to ensure accountability and transparency in the government. These oversight functions include:

- **Legislation:** The Parliament is responsible for scrutinizing and passing legislation. Through the legislative process, MPs analyze proposed laws, debate their merits, and make amendments if necessary. This oversight ensures that laws are well-crafted, comply with constitutional requirements, and serve the best interests of the nation.
- **Budgetary Control:** The Parliament reviews and approves the national budget proposed by the government. MPs examine the allocation of funds to various sectors and ministries, ensuring that financial resources are allocated efficiently and in accordance with national priorities. The Parliament's scrutiny of the budget helps prevent financial mismanagement and corruption.
- **Executive Oversight:** The Parliament holds the executive branch accountable for its actions and policies. MPs have the power to question government ministers, seek explanations for government decisions, and demand transparency. Through parliamentary debates, inquiries, and committees, the Parliament ensures that the executive branch is answerable to the legislature and the people.
- **Committee Inquiries:** Parliamentary committees play a vital role in oversight. These committees, composed of MPs, investigate specific issues related to government departments or policies. They have the authority to call witnesses, gather evidence, and make recommendations. Committee inquiries serve as a mechanism to identify and address inefficiencies, corruption, or misconduct in government operations.

- **Public Hearings:** The Parliament conducts public hearings on important national matters. These hearings provide a platform for citizens, civil society organizations, and experts to express their views and contribute to decision-making processes. Public hearings help ensure that public opinion is considered in governance and policy-making.
- **Review of International Agreements:** The Parliament reviews and ratifies international agreements and treaties signed by the government. This oversight ensures that international commitments align with national interests and constitutional provisions.

By exercising these oversight roles, the Parliament of Zimbabwe acts as a check on the government, promotes accountability, and safeguards the rights and interests of the citizens.

### **3.4.2 Audit/Accountability Process**

The Parliament of Zimbabwe appoints a Select Committee of Public Accounts at the beginning of each session, as it is unable to examine the Auditor General's report in detail. This committee is tasked with examining the accounts that demonstrate how the funds granted by Parliament are being used for public expenditure, as well as other accounts deemed relevant by the committee.

The primary purpose of the Public Accounts Committee is to ensure that the financial grants allocated by Parliament for each fiscal year are being utilized for their intended purposes. The committee also investigates matters brought to the attention of Parliament by the Auditor General, such as instances of unnecessary, wasteful, or excessive expenditure. In some cases, the committee may initiate its own inquiries. The Auditor General and the Minister of Finance serve as ex-officio members of this committee.

During an interview with the Auditor General, it was revealed that only audit reports for public funds are tabled to Parliament, excluding reports for programs funded by partners. The reason given was that these partner-funded funds were considered as donations. However, we emphasize that once funds enter the government system, whether as donations or otherwise, they should be regarded as funds of the Government of Zimbabwe. Donors expect accountability for the utilization of these funds, and therefore, they should be subject to parliamentary oversight.

## **3.5 Ministry of Finance and Economic Development**

### **3.5.1 Background**

The MOFED serves as the treasury for the GOZ. According to [the GOZ website](#), the mission of MOFED is to formulate, coordinate, and monitor the implementation of national development plans and macroeconomic policies. They are also responsible for effectively mobilizing, allocating, managing, and accounting for all public funds.

### **3.5.2 Audit/Accountability Process**

MOFED has several functions derived from its mission statement. Of relevance to this discussion, they oversee the internal audit controls of ministries and consolidate government accounts. The Accountant General within MOFED has been assigned the responsibility for this task.

Currently, the Accountant General has stated that they have only received one report from the GF audits. However, with the establishment of the Central Internal Audit Unit, there may be increased oversight of this function in the future.

In the present scenario, once MOFED receives audit reports from the Office of the Auditor General (OAG), they extract any outstanding observations and request the respective institutions to respond. The institutions are expected to provide information on the actions they have taken in response to these observations. This appears to be the extent of MOFED's involvement in the audit process.

## **3.6 Zimbabwe Anti-Corruption Commission**

### **3.6.1 Background**

The ZACC is an independent commission established to tackle corruption and fraud. It operates under Chapter 13, Part 1 of the Constitution of Zimbabwe and the Anti-Corruption Commission Act Chapter 9:22, which define its powers, functions, and objectives.

ZACC has several key roles, including:

- **Investigation Promotion:** ZACC promotes the investigation of serious cases of corruption and fraud. It takes action to ensure that these cases are thoroughly examined and appropriate legal measures are taken.
- **Proposal Making:** The commission proposes measures and strategies for the eradication of corruption in both the public and private sectors. ZACC seeks to identify and address the root causes of corruption and recommends effective anti-corruption measures.
- **Public Awareness:** ZACC works to raise public awareness about the causes and effects of corruption on society. By fostering understanding and engagement, the commission aims to promote a culture of integrity and ethical behavior.
- **Administrative Improvements:** ZACC proposes new or enhanced procedures for the administration of the commission itself. This includes suggesting improvements in governance, transparency, and accountability within the commission's operations.

Overall, the Zimbabwe Anti-Corruption Commission plays a crucial role in combating corruption and fraud. Through its investigations, proposals, public awareness campaigns, and efforts to improve its own administration, ZACC strives to contribute to a more transparent and accountable society.

### **3.6.2 Audit/Accountability Process**

ZACC possesses the mandate and authority to request documents from government ministries and private companies as part of their investigations into corruption. They also have the power to make arrests. The press has reported that ZACC has handled numerous cases involving high-profile ministers and businesspeople, indicating their transparency and the lack of immunity for individuals in positions of power. However, it's important to note that ZACC currently lacks prosecuting powers. Once they have completed their investigations, they hand over the cases to the National Prosecuting Authority for prosecution. This division of responsibilities ensures that appropriate legal actions can be taken against those implicated in corruption cases.

## **3.7 Zimbabwe Republic Police**

### **3.7.1 Background**

The Zimbabwe Republic Police (ZRP) is a police service provider that aims to maintain law and order and contribute to the socio-economic development of the people. Transparency, accountability, and integrity are core values upheld by the organization. The ZRP has a Client Service Charter that outlines the minimum service clients can expect, fostering a results-based performance culture for improved police service delivery.

The mandate of the ZRP, as established by Section 219 (1) of the Constitution of Zimbabwe, includes the detection, investigation, and prevention of crime. The police are responsible for preserving internal security, protecting lives and property, maintaining law and order, and upholding the Constitution and enforcing the law without bias.

By fulfilling their mandate, adhering to core values, and implementing the Client Service Charter, the Zimbabwe Republic Police aims to effectively serve and protect the community, contributing to a safe and secure environment for the people of Zimbabwe.

### **3.7.2 Audit/Accountability Process**

Once the accounting officer of an organization receives a report from internal auditors highlighting potential misconduct or criminal activity, they are required to report the case to the police. The police then conduct their own investigations based on the information provided in the report. The police are transparent in their investigations, allowing the client to follow up and ask questions regarding their case.

Once the police investigations are completed, a docket is prepared. The severity of the crime determines whether the perpetrators are arrested during this process. The docket contains all the relevant evidence and information, which is then taken to court for prosecution. If the perpetrators are found guilty, the police are responsible for carrying out any necessary incarceration as per the court's decision.

Overall, this process ensures that cases of misconduct or criminal activity identified by internal auditors are properly investigated by the police, leading to potential arrests, court proceedings, and subsequent punishment for those found guilty.

### **3.8 Audit Committee**

#### **3.8.1 Background**

The Ministry of Health and Child Care introduced the Audit Committees, which were an innovation aimed at enhancing transparency and accountability. These committees derive their authority from the PFMA. Initially supported by the Global Fund, the committees were later implemented by government across all ministries after two years of their establishment. The Audit Committees consist of senior directors within the government and their role is to provide structured oversight of governance, risk management, and internal control practices within the Ministry of Health & Child Care. They act as an oversight body, offering advice and guidance on various aspects including governance structure, risk management, values and ethics, internal control framework, oversight of internal and external audit, and financial statement and public accountability reporting. The committees review each of these areas to provide independent advice on the adequacy and effectiveness of the ministry's practices, along with suggestions and recommendations to strengthen them.

#### **3.8.2 Audit/Accountability Process**

The Ministry of Health has established regional committees, dividing the country into North and South regions. These committees are responsible for reviewing audit reports of provinces and hospitals within their respective regions. The regional committees are scheduled to meet four times a year and consist of members from the opposite region as well. In addition to the regional committees, there is a National Committee that convenes four times a year to address management issues. The National Committee invites the chairpersons from the regional committees, as well as the director at the national level, to each meeting. Senior management is also invited to clarify any issues. During these meetings, all audit matters raised in the quarter or any outstanding audit issues are discussed, and timelines are established for their resolution. The chairperson of the national audit committee has the authority to directly bring issues to the accounting officer of the Ministry of Health.

However, the committee has faced challenges in fulfilling its mandate. Sometimes, members or invited directors are unable to attend meetings due to other work commitments. Moreover, since the outbreak of the COVID-19 pandemic, the committees have either irregularly met or not met at all. Additionally, the terms of the committee members have expired, and no new appointments have been made to fill their positions.

### **3.9 Health Center Committee**

#### **3.9.1 Background**

The Ministry of Health and Child Welfare in Zimbabwe introduced Health Centre Committees (HCCs) in the early 1980s with the aim of involving communities in identifying their health priorities, mobilizing resources, and managing community contributions for development. These committees were further strengthened in 2011 with the implementation of Result Based Financing. HCCs consist of community representatives and primary-care health workers who collaborate in planning, implementing, and monitoring health services at rural health centers. Their responsibilities include identifying and addressing health concerns within the community, supporting Community Health Workers and other volunteer health personnel, and engaging in social accountability actions by raising issues related to the performance of health services and advocating for improved services in their districts.

#### **3.9.2 Audit/Accountability Process**

The HCCs in Zimbabwe collaborate with communities to identify priority health issues and present them to the clinic executive. They also plan strategies for raising their own resources, manage community contributions, and advocate for available resources to support community health activities. The national health policy of Zimbabwe emphasizes the empowerment of communities to take responsibility for their health and actively participate in managing local health services. At the clinic level, HCCs contribute to the development of operational plans in coordination with the clinic executive. They play a crucial role in prioritizing the allocation of funds according to the operational plan when funds are disbursed. However, despite their established roles and functions since the 1980s, HCCs still lack a specific statutory instrument that governs their responsibilities. This represents a gap in formal provisions regarding how communities should organize and engage in primary care and primary health care (PHC) at the health center level.

## **4. SUMMARY OF FINDINGS**

### **4.1 Ministry of Health and Child Care**

One common issue identified across various departments is the challenge of competing programs and insufficient staff to handle the workload. The staff establishment has not been updated to accommodate the additional work brought in by various development partners who have different requirements and reporting needs. As a result, programs offering higher Travel and Subsistence (T&S) allowances receive priority, leading to delays or inadequate implementation of programs with lower T&S allowances. This situation leads to overworked and overwhelmed staff, impacting accountability and transparency in fund management, as reporting is either incorrect, incomplete, or falsified.

Another common issue is the lack of training and capacity-building opportunities for staff. While development partners provide funds and reporting instructions, there is often a lack of funding from the government to train staff on proper reporting practices. Districts and provinces are left to rely on limited resources and often assign general workers to perform reporting duties. Regular training and refresher courses are needed to ensure staff competency and keep auditors updated with the latest trends in their profession.

Support and supervision from the Finance Department are deemed insufficient, as they are only included on a token basis during visits by the Project Coordination Unit (PCU). This results in a narrow focus on issues related to specific grants, rather than strengthening the entire system.

Departments also face challenges related to tools of the trade. The Internal Audit Department lacks a dedicated vehicle to carry out their mandate effectively, relying on the Transport Department for sporadic vehicle allocation. This hampers their ability to conduct spot checks and fulfil their responsibilities.

Communication issues have hindered progress in some areas of work. The blocking of the Ministry by HDF has prevented GAVI audits from being conducted in 2022. The Internal Audit department suggests that the PCU should share the grant agreement and any changes with them to ensure clarity on the requirements of the grant.

### **4.2 Office of the Auditor General**

OAG faces two key challenges. Firstly, they lack the necessary tools of the trade, including dedicated vehicles for conducting audits for entities like the Global Fund (GF) or GAVI. This lack of resources sometimes leads to delays in carrying out audits. Additionally, the OAG office struggles with limited access to printers and laptops, forcing them to rely on other offices for report printing. The availability of stationery specifically for their projects would also be beneficial.

The OAG emphasizes the need for training to stay updated with the practices of other SAIs in different countries. Continuous training and knowledge-sharing sessions would greatly benefit their work, but this would require a budget allocation.

Furthermore, a major challenge for the OAG is the absence of an electronic system to facilitate audits. The non-availability of such a system hampers their efficiency and effectiveness in conducting audits.

#### **4.3 Parliament of Zimbabwe**

The Office of the Auditor General in Zimbabwe presents audit reports to the Parliament, but currently, they only include reports for government-funded programs. Audit reports for partner-funded programs implemented in health centers are not being presented to Parliament, creating a significant gap in oversight. It is crucial to address this issue and ensure that all audit reports, including those for partner-funded programs, are presented to Parliament to ensure consistent oversight and accountability.

#### **4.4 Audit Committees**

The audit committees introduced by the Ministry of Health are seen as a positive innovation, but they face challenges. Meeting schedules sometimes conflict with members from other ministries, resulting in postponements and a reduction in the number of planned meetings from four to two per year. The appointment of committee members is now managed by the Office of the President and Cabinet after government introduced audit committees to all ministries. However, due to the COVID-19 pandemic, the terms of the committees have expired, and they are currently awaiting the appointment of new members.

#### **4.5 Health Centre Committees**

Currently, there is no specific legal framework governing the roles and functions of Health Centre Committees (HCCs). However, the Finance Handbook for Result-Based Financing (RBF), developed with the support of Cordaid and Crown Agents, outlines the responsibilities of HCCs. In certain districts, particularly those whose indicators are paid using the local currency (ZWL\$), there have been issues with delayed disbursements. For instance, funds allocated for January 2022 were received in January 2023, resulting in significant devaluation. The verification process has also been lengthy, undermining the effectiveness of the program as operational plans cannot be fully implemented throughout the year.

For the study, the HCC at Cranham Rural Clinic in the Concession District was interviewed. This district is primarily a farming community, making it challenging to convene community meetings due to the

dispersed population. Additionally, the lack of established structures in the farming community makes it difficult for the HCC to advocate for their district with local leadership. Disseminating information from the clinic to the community is also a challenge in this context.

## 5. DISCUSSION AND RECOMMENDATIONS

During the assessment, it became evident that the MOHCC has strong audit and accountability structures in place. The fact that they serve as the principal recipient for two GF grants for TB and malaria indicates the solidity of these structures. The Office of the Inspector General's report also highlighted programmatic issues, but financial concerns were addressed, and systems were implemented.

However, a significant challenge remains regarding staffing levels compared to workload. Development partners have been hesitant to address staffing issues, although they have established the Program Coordinating Unit (PCU) within the MOHCC to handle the GF grant. This solution, which works at the national level, is not applicable at the provincial and district level. To improve the completeness and accuracy of reports, it is necessary to review the staff establishment at the government level, fill vacancies, and provide appropriate training. A possible solution could be employing accountants in each district, similar to the arrangement with pharmacists and counsellors funded by GF.

Training is another pressing challenge. The Finance Department and auditors have not received training or refresher courses since 2018, despite handling significant amounts of funds. Development partners often consider support staff as the government's responsibility, but given the large flow of funds, they should prioritize capacity building for these departments. Dedicated funding should be allocated for training and refresher courses.

Auditors from the Office of the Auditor General (OAG) and the Internal Audit Department face challenges related to tools of the trade. They rely on other departments for printing reports and struggle with vehicle availability for audits. Allocating dedicated vehicles, even if they are previously used vehicles, would facilitate timely completion of audits. The non-availability of e-systems also poses a challenge, although there are concerns about licensing fees. Engaging the Ministry of Finance and Economic Development (MOFED) to work out a similar arrangement as with GF and the SAP system could be a solution.

For GAVI programs, the main challenge is delayed funding for program implementation due to compliance procedures. Considering the MOHCC's successful management of GF grants, GAVI should consider entrusting grant management to the government, implementing similar safeguards. In a phased approach, the MOHCC could receive half of the grant upfront, acquit it, and then receive the remaining amount. This would ensure timely program implementation and meeting targets.

The OAG should establish a system to submit all audit reports to parliament, including those for donor/partner funded programs, as the MOHCC is accountable for all funds received. Oversight similar to government-funded programs should be in place.

To enhance the capacity of Health Centre Committees (HCCs), a statutory instrument outlining their roles and functions is necessary. Traditional leaders should be made ex officio members of the HCC, and the HCC chairperson should be incorporated into the Village Development Committees (VIDCOs). This would enable the HCC to effectively communicate health issues to local leadership, as observed in the case of education committees.

## 6. CONCLUSION

The Government of Zimbabwe has demonstrated strong audit and accountability structures, but there are areas that still require strengthening. Funding for support staff, although considered the government's responsibility, is crucial for efficient and transparent operations. Budgets need to be allocated for support staff in grants to ensure their capacity building. The issue of staff shortages at lower levels also needs to be addressed through a review of the staff establishment, which will enhance reporting, transparency, and accountability at those levels.

Development partners should complement the government's efforts by providing the necessary tools of the trade to staff, considering the stretched government budgets. The Parliament of Zimbabwe should have access to all audit reports from the Office of the Auditor General, including those for donor/partner funded programs. Reviving the audit committees is necessary to continue their oversight role. Capacitating Health Centre Committees (HCCs) will enable them to effectively communicate district issues. Timely disbursements are crucial for operationalizing clinic-level plans and completing programs.

Overall, Zimbabwe's audit and accountability structures are robust, but further strengthening is needed to address the identified challenges.

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2. Constitution of Zimbabwe
3. Public Finance Management Act (Chapter 22:19)
4. Public Procurement and Asset Disposal Act (2015)
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7. MOHCC National Health Strategy - 2021-2025
8. National Development Strategy 1- 2021 – 2025
9. Poverty, Income, Consumption and Expenditure report by ZIMSTAT for 2017 and 2019
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## APPENDICES

### Appendix 1: List of documents and websites reviewed

1. Anti-Corruption Commission Act Chapter 9:22
2. Constitution of Zimbabwe
3. Public Finance Management Act (Chapter 22:19)
4. Public Procurement and Asset Disposal Act (2015)
5. MOHCC Health Financing Policy 2016
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