



Audit Report

Global Fund Grants in the

Republic of Côte d'Ivoire

GF-OIG-23-018
4 December 2023
Geneva, Switzerland

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1. Executive Summary

1.1 Opinion

Côte d'Ivoire is classified as a high impact portfolio, with a total allocation of EUR293 million for Grant Cycle 6, of which 60% is allocated to malaria.

Programs have been impactful in enrolling 97% of estimated 380,000 People Living with HIV in treatment and stabilizing tuberculosis (TB) incidence and mortality. But recurring issues hamper the efficiency and the effectiveness of the malaria response, as well as the availability of TB and malaria commodities.

Côte d'Ivoire is not on track to achieve grants goals and objectives for malaria. Incidence is increasing and has more than doubled since 2015¹ reaching over eight million cases in 2022. After a significant decrease in mortality between 2015 and 2021, it increased by 20% in 2022. While contextual factors including insecticide resistance contribute to the increase, inefficiencies have been observed in the country's malaria responses, especially regarding vector control activities and the effectiveness of case management activities, raising questions on the design and adequacy of the response. TB treatment success rate is high at 84%, although the WHO 2030 global target of 90%² is not yet achieved. TB case notification is low (59%), primarily due to the sub-optimal approach to identification of presumptive TB cases, which does not proactively identify cases for testing, and an ineffective utilization of molecular diagnostic tools. The design and implementation of malaria and TB interventions need **significant improvement**.

There is an effective stock monitoring mechanism in place at the central level, including an adequate and effective quantification and planning body, as well as a unit for validating orders from health centers and districts. However, the Government's committed contribution is insufficient, and the procurement of its share of health products is often delayed. This affects the planning, supply, and availability of health products at the central level. Inefficient distribution and limited reporting processes do not ensure continuous availability of health commodities to the patient, with repeated and lengthy stock-outs at health facilities and community levels. This area **needs significant improvement**.

Internal controls over expenses and procurement across Principal Recipients are adequate. However, capacity gaps and weak systems for procurement planning, coordination and monitoring have led to activities being delayed or not implemented, as reflected by the low absorption rates on RSSH and C19RM grants implemented by the Ministry of Health. There is a need to improve capacity in procurement functions and to strengthen the processes and tools used for planning and monitoring. This area is **partially effective**.

¹ Year of reference and incidence denominator to measure the goal for GC5

² WHO - [End TB Strategy](#)

1.2 Key Achievements and Good Practices

Increased contribution from community actors in the fight against malaria and TB

Contribution of community actors operating in the community is significant in the fight against malaria. They diagnosed and treated 15% of the total malaria cases in Côte d'Ivoire (approx. 1.2 million cases in 2022), and 90% of total community malaria cases reported nationally come from the 53 health districts supported by the Global Fund (out of 113). For TB, with the support of the Global Fund, the total number of Community Health Workers has increased, and in 2022 they screened 530,000 suspected cases at health centers and in the community.

Quantification and planning exercises are effective and well-coordinated, with adequate staff capacity for managing health commodities.

The quantification and planning exercises in the context of the Côte d'Ivoire grant are effective and well-coordinated. Staff capacity in managing health commodities at all levels is adequate and the plan to improve storage and distribution capacity should ensure better availability of key drugs.

A central committee coordinates the national quantification among the national programs, central medical store (NPSP-CI), Directorate of pharmacy and donors. This committee plays an effective role in monitoring the quantification plan, the stock level, and the procurement pipeline. Drugs received by the central medical store were available with an adequate shelf life. The health supply chain system, up to the health district level is managed exclusively by pharmacists. Since 2020, the Directorate of Pharmacy established an e-learning platform, and 2,023 officers have been trained. Finally, the NPSP-CI is planning to improve its storage and distribution capacity by establishing regional warehouses. The plan is partially financed by the Global Fund and the first regional warehouse has started operating in 2022.

Effective internal controls over expenses and procurement are ensured by an adequate staffing structure and program tools. Organizational structures and controls for the review and approval of expenses and procurements ensure the effectiveness and compliance of the processes. Approved financial and administrative procedures are in place and regularly updated to ensure their relevance in securing grant fund spending. Procurement work plans are prepared, approved and monitored. Financial systems to support grant implementation are effective and coordination of activities is ensured through regular meetings with focal points assigned with overseeing implementation.

1.3 Key Issues and Risks

Use of Long-Lasting Insecticidal Nets remains low, and incidence has risen after the last mass campaign.

The 2021 LLIN mass campaign distribution was not effective in reducing malaria cases, even in the months immediately following its completion. The LLIN utilization rate is low (52%) and has decreased compared to the 2018 LLINs mass campaign distribution (63%). Ineffective Information, Education and Communication (IEC) and Behavioral Change Communication (BCC) activities could explain this low utilization. Furthermore, no post campaign survey and study were completed to investigate the challenges and to guide the 2024 campaign³.

Increasing malaria incidence and mortality calls into question the effectiveness of current national response

Despite the heavy investment in malaria vector control, prevention and case management activities, malaria incidence has continued to increase since 2015. It has more than doubled to reach 8 million cases in 2022. The overall GC5 and GC6 goal to reduce malaria incidence by 75% from 2015 therefore no longer appears tenable. Although there is no single determining factor, the increase could be partly explained by the significant increase in the utilization of Rapid Diagnostic Test (RDTs) at health facilities and at the community level. However, diagnosis and treatment services were

³ Malaria behavior survey is planned to be implement before the 2024 LLINs mass campaign distribution

interrupted due to significant stock-outs of RDTs and medicines at the health facility and community levels, meaning that incidence could possibly higher than reported.

Malaria mortality also increased by 20% in 2022 compared to 2021, further calling into question the efficiency of the national malaria response in Cote d'Ivoire.

Limited capacity of procurement functions and delayed start of RSSH⁴ and C19RM⁵ grant activities.

The Ministry of Health⁶ execute 69% of the total grants under the current funding cycle. The execution of activities relies significantly on timely procurement of commodities. The current Program Management Unit (UCP)⁷ procurement team is new, and three out of the five members joined in the fourth quarter of 2021. Furthermore, Entities implementing RSSH grant such as DHPSE⁸, LNSP⁹, DIEMP¹⁰, INHP¹¹ are new to the grant implementation with limited experience in executing activities financed by the Global Fund. These key players have limited capacity to support effective management of procurement given the scale of activities involved.

In 2022, the financial absorption for the RSSH grant was 60% while the C19RM absorption rate across all grants was 26%. Key activities planned to strengthen the health systems and mitigate the impact of COVID-19 on the fight against the three diseases were either partially implemented or not implemented.

Government contribution is insufficient and often delayed, further hampering the distribution system which affects health product availability.

The Government of Côte d'Ivoire committed to support the procurement of health commodities to fight the three diseases. However, the amount of the contribution does not fully cover all needs. In addition, the funds are made available with significant delays, putting pressure on the supply chain system and affecting the availability of health commodities at the central level.

Inefficiencies in the distribution system and limited data reporting do not ensure an adequate level of stock at the health district level is maintained. Stock-outs and shortages occur at all levels (central, health district, health facilities and community) with recurring interruptions of treatment affecting the quality of service to patients in need.

⁴ Resilient and Sustainable systems for health

⁵ COVID-19 Response Mechanism

⁶ Ministry of Health (MoH) - Unité de Coordination du Programme (UCP), Programme National de Lutte contre la Tuberculose (PNLT), Programme National de Lutte Contre le Paludisme (PNLP), Programme National de Lutte contre le Sida (PNLS)

⁷ Unité de Coordination des programmes

⁸ Direction de l'Hygiène et de la Santé Environnement

⁹ Laboratoire National de la Santé Publique

¹⁰ Direction des Infrastructures, des Equipements, de la Maintenance et du Patrimoine

¹¹ Institut National d'Hygiène Publique

1.4 Objectives, Ratings and Scope

Objectives	Rating	Scope
The design and implementation of malaria and TB interventions to ensure access to quality services by beneficiaries.	Needs significant improvement	Audit period January 2021 to December 2022 Grants and implementers The audit covered the Principal Recipients and Sub-Recipients of Global Fund supported programs. Scope exclusion HIV grants - PEPFAR covers 79 districts which account for 80% of the cohort, coupled with strong results. Global Fund intervenes in 37 districts where prevalence is low.
The controls and processes in place to ensure continuous availability of quality-assured health commodities and accountability across the supply chain.	Needs significant improvement	
Governance, oversight mechanism and implementation arrangement in place to ensure accountability, as well as timely and effective implementation of grant activities.	Partially effective	

The audit team visited 12 health facilities, six district pharmacies across six districts (Abidjan, Divo, Lakota, Daloa, Vavoua, Segou), as well as the central medical store (NPSP) warehouse. The visited districts account for 17% of the malaria burden and covered 40% of the TB burden.

2. Background and Context

2.1 Country Context

Côte d'Ivoire is categorized as a High Impact country, as per the Global Fund differentiation framework. Its status as a Challenging Operating Environment was lifted in 2016, as was its management under the Additional Safeguard Policy.

Located in West Africa, Côte d'Ivoire is characterized by a low-income economy. Its population is estimated at 29.3¹² million in 2021 with an average household size of 5.2 people. Most of the country's population live in cities, with 52.5%, compared with living in rural areas (47.5%).

The national health system is pyramidal with four levels: central, regional, local and community. It comprises over 33 regional health departments, 113 Departmental Health Directorates or Health Districts, responsible for policy definition, support, and overall coordination of health, and 2,489 primary health care facilities. At the community level, 33% of the population lives more than 5 kilometers away from a health care facility.

GDP contribution to health¹³ remains low at 3.7%. The country has a shortage of health workers with 0.4 physicians per 1,000 people against the World Health Organization standard of one per 1,000 people.¹⁴ The country relies on 14,566 community health workers, 76% of whom, are trained, equipped, and redeployed.

Country data ¹⁵	
Population	27,48 million (2021)
GDP per capita	\$2,549 (2021 est.)
Corruption Perception Index	99 th of 180 (2022)
UNDP Human Development Index	159 th of 191
Government spending on health (% of GDP in 2020)	3.7%

¹² [Institut national de la Statistique – Côte d'Ivoire](#)

¹³ [World Bank data](#) Current health expenditure (CHE) as percentage of gross domestic product (GDP) (%) - World Health Organization; accessed on 28 June 2023

¹⁴ [World Bank data](#); accessed on 29 June 2023

¹⁵ Sources: population, GDP, Health expenditure from [World Bank database](#); [Corruption Perception Index by Transparency International](#); [Human Development Index by UNDP](#) all accessed on 29 June 2023

2.2 COVID-19 Situation

The first COVID-19 case was reported in March 2020, followed by 3 waves (July 2020, January-March 2021 and August-September 2021). The public health measures taken led to disruptions in the continuity of services and impacted the continuity of provision and uptake of health and care services. Testing was carried out with a positivity rate of **3.10%** and a **mortality rate of 0.94%**. The vaccination campaign started in January 2021 and to date **48.2% of the population** has been vaccinated with **43.2% fully vaccinated**.¹⁶

COVID-19 statistics (28.06.2023)

- Confirmed cases – 88,335
- Deaths – 835
- Recovered – 87,500

The C19RM budget for GC6 is around EUR 59 million and represents over 20% of the total Global Fund grants for Côte d'Ivoire. Absorption is very low – approx. 25% (based on RSSH budget)

During the COVID period, the country adopted mitigation measures to ensure continuous service delivery across the three programs, such as:

HIV

- Multi-months dispensing of ARVs for patients
- ART home deliveries
- Training of support groups on personal protection

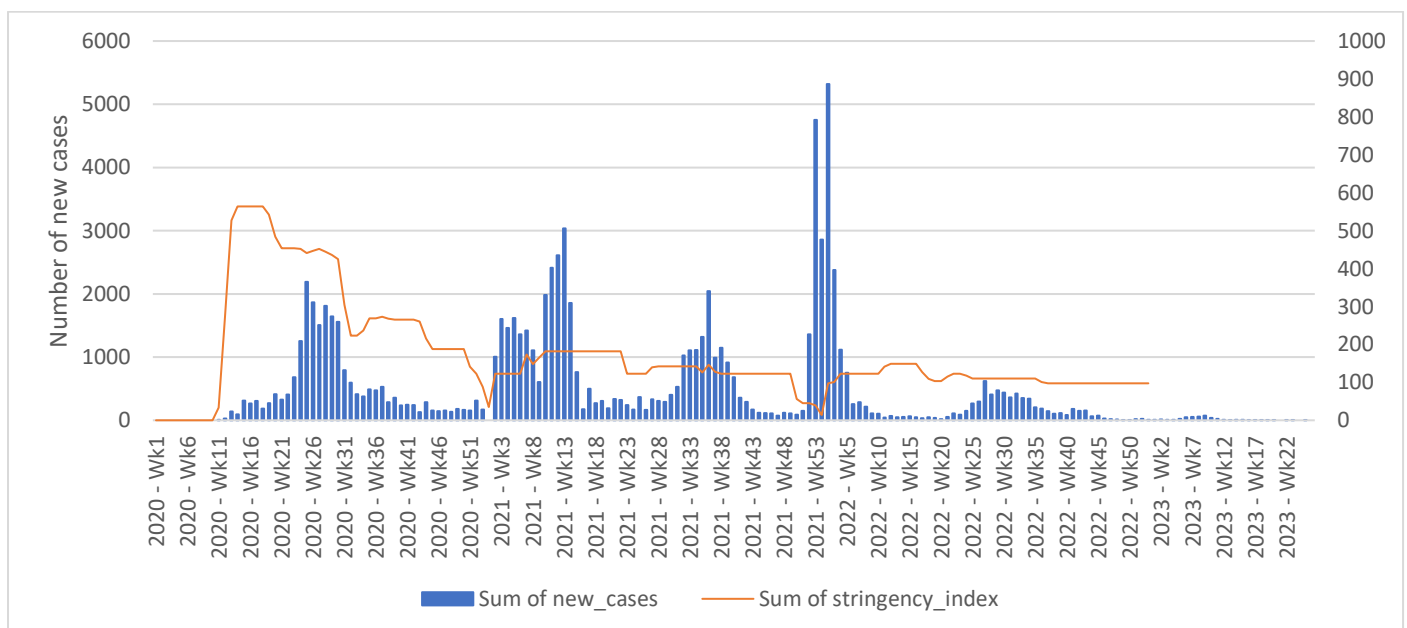
Malaria

- Conducted multi-product campaign in 2021 with adapted approaches to distribute 19 million nets
- Distribution channel, communication, and waste management adaptations to COVID-19

TB

- Expanded outreach to catch up on TB case finding
- Community Health Workers (CHWs) – awareness-raising, trainings, communication activities, and provision of PPE for CHWs

Figure 1: COVID-19 cases and stringency index¹⁷



¹⁶ [University of Oxford. Our World Data](#) accessed on 28 June 2023. This is the second highest vaccination rate in the Wes Africa region

¹⁷ [University of Oxford. Our World Data](#)

2.3 Global Fund Grants in the Republic of Côte d’Ivoire

Since December 2003 the Global Fund has signed over US\$1.07 billion and disbursed over US\$947.41 million to Côte d’Ivoire (as of June 2023).¹⁸ Active grants total EUR293 million,¹⁹ of which 59% was disbursed for the 2021 to 2023 funding allocation period.²⁰

The National programs and a dedicated Project Management Unit within The Ministry of Health and Public Hygiene (Ministère de la Santé et de l’Hygiène Publique et de Couverture de Santé Universelle) are the Principal Recipients of HIV, TB, malaria and RSSH grants for a total of EUR 203.2m (of which EUR 42.7m are for C19RM) distributed as follows:

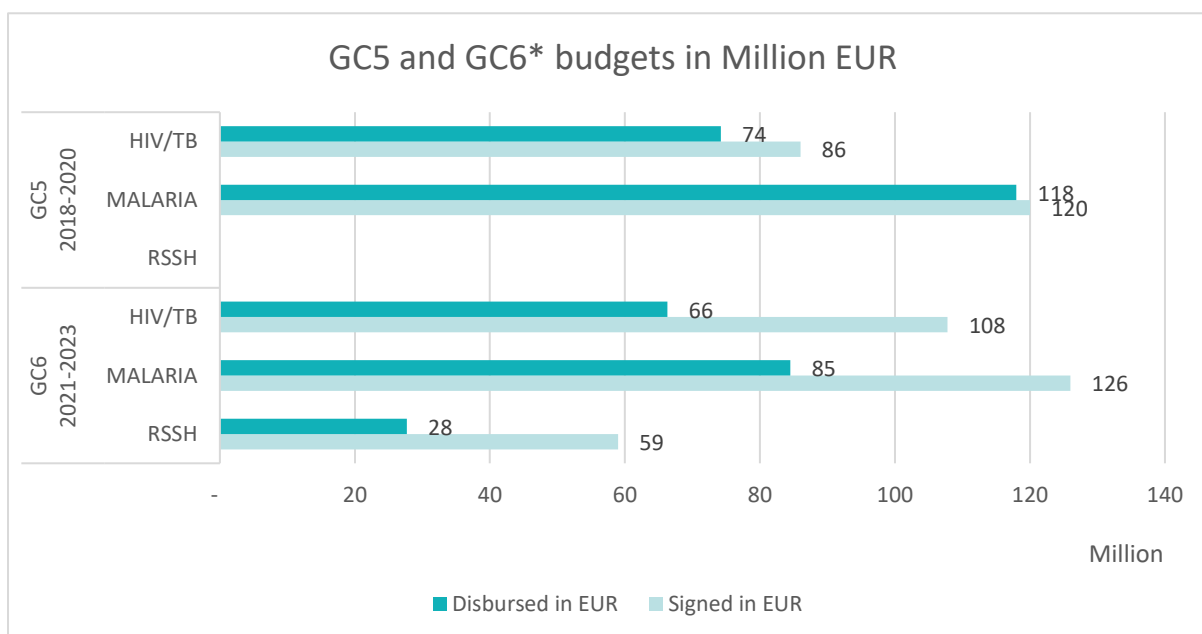
- Programme National de Lutte contre le Sida (HIV) : EUR 52.7m including EUR 0.4m for C19RM
- Programme National de Lutte contre la Tuberculose (TB) : EUR 14.1m including EUR 2.3m for C19RM
- Programme National de Lutte contre le Paludisme (Malaria) : EUR 77.4m including EUR 4m for C19RM
- Unité de Coordination des Programmes (RSSH) : EUR 59m including EUR 36m for C19RM

The combined HIV and TB Grant (EUR 41.2m - including EUR 6.7m for C19RM) is managed by the NGO Alliance Nationale pour la Santé et le Développement en Côte d’Ivoire, and a second Malaria grant (EUR 48.7m – including EUR 8m for C19RM) by the NGO Save the Children. These entities implement community-based activities.

In GC6 grant funding, 43% of the grant goes towards procuring medicines, health products and health equipment. The Central Medical Store (*Nouvelle Pharmacie de Santé Publique - NPSP-CI*) is responsible for storing and distributing medicines and health products related to Global Fund grants. The C19RM budget is the second largest budget for this Portfolio representing 20% (EUR57.6m) of the overall grant’s budget.

Figure 2: Funding budget, prior and current funding cycles (as of June 2023)

* GC6 grants each include C19RM components as follows malaria - EUR12.1M, HIV/TB – EUR9.42M and RSSH – EUR35.8M






¹⁸ [The Global Fund’s Data Explorer, Cote d’Ivoire Overview](#), accessed on 28 June 2023

¹⁹ All Global Fund grants are signed in USD except for fourteen countries which use XOF/XAF as currency. For these countries, grant amount, disbursement and reporting are made in Euro given that the XAF/XOF is pegged to the Euro.

²⁰ Figures are from internal data source - Grant Operating System (GOS), accessed on 28 June 2023

2.4 The Three Diseases

HIV/AIDS (2021) 	TUBERCULOSIS (2021) 	MALARIA (2021) 
<p>An estimated 380,000 people are living with HIV, of whom 79% know their status. Among identified PLHIV, 97% were on treatment (290,000 people currently on ART) and 83% have suppressed viral loads among people who accessed a Viral load test.</p> <p>The prevalence in the general population is 2.1%. In Key Populations, prevalence is 4,8% among sex workers, 7.7% among men who have sex with men, 3.4% among people who injected drugs, 24.7% among transgender people, and 1.2% among prisoners.</p> <p>AIDS-related deaths decreased by 52% from 21,000 in 2015 to 10,000 in 2021.</p> <p>Annual new infections decreased by 55% from 100,000 in 2010 to 54,000 in 2021. HIV prevalence decreased from 2.9% in 2018 to 1.4% in 2021.</p> <p>PMTCT coverage also remains high at 95% and Early Infant Diagnosis is 61%. Children account for less than 1,000 new infections annually.</p> <p><i>Source: UNAIDS- Cote d'Ivoire fact sheet (accessed on 28 June 2023)</i></p>	<p>Of the 35,000 estimated TB cases, only 59% are diagnosed and treated.</p> <p>TB incidence has declined by 10% from 142 cases per 100,000 inhabitants in 2018 to 128 in 2021. (WHO report 2021).</p> <p>Mortality rate has decreased by 34% since 2018, from 32 per 100,000 to 21 in 2021.</p> <p>Treatment success rate is 84%.</p> <p>TB treatment coverage stands at 59% (estimated 35,000 TB cases, of which only 21,000 were notified, leaving a high number of missing cases 14,000).</p> <p>Incidence among new MDR-TB cases is at 4% (WHO-2021) and retreatment cases is 23%, higher than expected and regional averages.</p> <p>Treatment outcomes in previously treated and TB/HIV coinfectd cases is low at approximately 72%.</p> <p><i>Source: Cote d'Ivoire TB Country profile 2021; WHO database (accessed on 28 June 2023)</i></p>	<p>Côte d'Ivoire is among the 10 countries with the highest malaria incidence (10th) and mortality (8th) globally. It has 3% of the global malaria case burden, 2.4% of global deaths (WHO 2022).</p> <p>Malaria is endemic across Côte d'Ivoire, WHO estimated 7.6 million malaria cases in 2021 (vs 5.2 million in 2018).</p> <p>Malaria mortality was reduced by 59% between 2018 and 2021. However, in 2022 it increased by 20% compared to 2021 (Draft report PNLP 2022).</p> <p>Case incidence was higher in 2021 than in 2015 by almost 25% (WHO 2022 & PNLP report).</p> <p>Increasing insecticide resistance in 89 out of 113 districts vs 29 in 2019 (PNLP report 2021).</p> <p>The coverage ITN remains limited: 72% in 2021 vs 67% in 2012 and their usage remains an issue (52% - EDS 2021).</p> <p><i>Source: World Malaria report 2022 (accessed on 28 June 2023)</i></p>

3. Portfolio Risk and Performance Snapshot

3.1 Portfolio Performance

The grants have globally achieved moderate programmatic but low financial performance against targets,²¹ as shown below according to the Progress update Disbursement Request (PUDR) validated on 30 June 2022.

GC6 Allocation (2021-2023)

Grant Rating

Grant Name	Component Name	PR Name	Total Budget EUR	Grant Rating		
				S1 2021	S2 2021	S1 2022
CIV-C-ACI	HIV/TB	Alliance Nationale pour la Santé et le Développement en Côte d'Ivoire	41.15M	N/A	C4	B4
CIV-H-MOH	HIV	Ministry of Health, Public Hygiene and Universal Health Coverage of the Republic of Côte d'Ivoire	52.65M	N/A	C4	C4
CIV-T-MOH	Tuberculosis		14.07M	N/A	C3	C5
CIV-M-MOH	Malaria		77.37M	N/A	B3	B3
CIV-S-MOH	RSSH		59.04M	N/A	C5	C5
CIV-M-SCI	Malaria		Save the Children Federation, Inc.	48.72M	N/A	C4
Total			293M			

* A new performance rating scale has been defined for all Global Fund portfolios since January 2022.

²¹ All grants cover a three-year period (2021-2023)

3.2 Risk Appetite

The OIG compared the Secretariat’s aggregated assessed risk levels in key categories covered in the audit objectives with the residual risk based on the OIG’s assessment, mapping risks to specific audit findings. The full risk appetite methodology is detailed in [Annex B](#).

Audit area	Risk category	Secretariat aggregated assessed risk level	Assessed residual risk based on audit results	Relevant audit issues
Programmatic and Monitoring and evaluation	TB - program quality	Moderate	Moderate	4.1
	Malaria - program quality	High	Very High	4.1
Health product management and supply chain	In-country supply chain	High	High	4.2
Governance	Grant-related Fraud & Fiduciary	High	High	4.3
	In-country Governance	Moderate	Moderate	4.3
	Procurement of non-health products	Moderate	Moderate	4.3

Global Fund grants in Côte d’Ivoire: comparison of OIG and Secretariat risk levels:

Risk ratings of the Secretariat and OIG audit assessment are aligned with the exception of the **malaria program quality** category. The Secretariat risk rating is driven by weaknesses related to the HMIS, community health and supply chain at the last mile that contribute to the increase of incidence also noted by the OIG in section 4.1. The low effectiveness of the LLIN mass campaign distribution in reducing the incidence, the limited understanding of the causes leading to the low LLIN utilization and the increase of mortality in 2022, and very limited use of national and sub-national data to adapt the national malaria response contribute to the OIG assessment of “Very High”.

4. Findings



4.1 Inefficiencies in malaria prevention and treatment activities, as well as gaps in TB case notification, are limiting the impact of Global Fund grants

Impact of the malaria and TB grants are hampered by program inefficiencies: LLINs utilization is poor; quality of malaria treatment at health facilities and at the community level is impacted by lack of health commodities; and TB notification coverage is low, and there are weaknesses in terms of efficiency.

Inefficiencies in malaria preventive interventions, especially the LLIN mass distribution campaign, has adversely impacted malaria incidence

The latest 2021 LLIN mass campaign distribution was expected to reduce the number of malaria cases. Yet these have increased at an average of 25%²² during the three quarters following the mass campaign (April to December 2021), compared to the first quarter of 2021.

The grant objective to increase the use of the nets from 50% to 80%, between 2016 and 2020, was not achieved. Despite the distribution of more than 34 million LLINs during the last two mass campaigns,²³ utilization rates remain low: following the 2018 campaign, utilization was 63%²⁴ and decreased to 52% after the 2021 mass campaign.²⁵

During the 2021 campaign, critical pre- and post-campaign communication activities planned to promote and increase LLIN utilization through advocacy, social mobilization and behavior change were not performed. Post-campaign surveys were not conducted to evaluate the efficiency of the Behavioral Change Communication (BCC) activities associated with the campaign, provide insights into behavioral factors influencing LLIN use and the 'Information, Education and Communication' (IEC) and 'Behavioral Change Communication' (BCC) components of future campaign in 2024.

Coverage of Intermittent Preventive Treatment (IPT) interventions for pregnant women is low, especially between second (58%) and third (34%²⁶) doses. Lack of early engagement in antenatal care is a contributing factor to the low IPT coverage, partly due to non-availability of sulfadoxine pyrimethamine (the medicine provided to pregnant women to prevent malaria) at health facilities, as well as cultural and infrastructural barriers such as reticence to engage in early antenatal care and absence of strong community influence for women living less than 5km from a health center not covered by CHW and not part of efficient women group.

Malaria grant goals for reducing incidence have not been met, with reported incidence likely underestimated.

The malaria response has not been effective in reducing incidence over the past grant cycles: the GC5 and GC6 goals to reduce the malaria incidence by 40% in 2020 and by 75% in 2025, compared to 2015, were not achieved in GC5 and

²² Malaria cases reported by Health facilities in DHIS2 (2021 data base – exported in May 2023)

²³ 15.9 million and 18.5 million of LLINs distributed respectively in 2018 and 2021

²⁴ Evaluation post-campagne de la distribution des moustiquaires imprégnées d'insecticide a longue durée d'action (milda) 2017-2018 en Côte d'Ivoire- Page-39

²⁵ Enquête Démographique et de Santé 2021 – Page 44 to 51- 60% utilization in rural areas and 45% utilization in urban areas.

²⁶ Enquête Démographique et de Santé 2021 – Page 44 to 51

will likely not be achieved in GC6. Since 2015, malaria incidence is increasing from 3.6 million cases²⁷ reaching 8 million in 2022.²⁸

More effective health practices and improvements in access to facility and community-based services have contributed to the increase including:

- Increased number of primary health care facilities (ESPC)²⁹ from 2,023 in 2016 to 2,960 in 2022.³⁰
- Significant increase in the utilization of Rapid Diagnostic Tests (from 4.5 million in 2016 to 7.2 million in 2021³¹). The use of microscopy also increased by 73% during the same period.
- Increased involvement of community health workers in the fight against malaria. The country relies on over 10,600 CHWs based more than 5 km away from primary health care facilities and reporting over 15% of malaria cases in the country.
- Improvement in reporting rates and in the quality of data as the country used DHIS2 to report cases more accurately.
- In addition, a significant increase of mosquito resistance to the insecticide used in insecticide-treated mosquito net in the country. At the end of 2021, the number of districts in which mosquito resistance to insecticides reached 89 districts out of 113 districts in Côte d'Ivoire compared to 29 at the beginning of the year.

Program inefficiencies also contributed to the increased incidence and may indicate that Côte d'Ivoire is underreporting cases. These inefficiencies stem from:

- OIG testing evidenced that there is an underestimated needs for Rapid Diagnostic Tests (RDTs) and anti-malarial medicines (ACTs) allocated to each Community Health Workers (the 25 RDTs and 20 ACTs allocated monthly do not cover needs).
- Limited understanding and inconsistent application of guidelines: health workers in health facilities mainly dispensed ASAQ (Artesunate-amodiaquine) medicines to CHWs, often with extended interruptions, even though Artemether Lumefantrine (AL) medicines and other combinations were available at the health facilities, leaving the CHWs without health commodities and consequent interruption of treatment to patients in the community.
- In the absence of an RDT, no treatment was given, and the case is not reported, even when a suspected case displayed a positive thick smear result or test from a private facility.
- Poor availability of health commodities: regular stock-outs of RDTs, Artemisinin-based Combination Therapies (ACTs), and Artesunate suppositories mean that cases are either not reported or not considered as confirmed and treated.

The above effective health practices and inefficiencies contribute to increasing the incidence and could also explain the recent increase of malaria deaths, which after its reduction by 50% from 3,133 in 2018 to 1,276 in 2021, started to increase in 2022 by 20% (1534 deaths in 2022).

No Agreed Management Action was deemed necessary for this observation given that these challenges will be addressed through a TRP recommendation that will be carried out in GC7. Implementation will be monitored as part of the Secretariat's ongoing risk management and relevant mitigating measures put in place.

²⁷ 2022 WHO malaria report – Page 323 [2022 WHO malaria report](#)

²⁸ Data as reported in DHIS2 – extracted in May 2023

²⁹ Etablissements sanitaires de premier contact (ESPC)

³⁰ Data as reported in DHIS2 – extracted in May 2023

³¹ [2022 WHO malaria report](#) – Page 323

Poor screening and low use of GeneXpert machines cause stagnating TB case detection.

Tuberculosis case detection rate remains almost unchanged since 2018 (59% in 2021³²), with an estimated 14,271³³ missing cases. Som 600 trained Communities Health Workers are positioned at the entry point of hospitals to triage potential cases, based on symptoms. However, 13% of confirmed TB cases are cough asymptomatic³⁴, and the number of presumed TB cases is very low compared to the total cases screened.

There is an over-reliance on microscopy. Although GeneXpert technology provides sensitivity to Rifampicin and can identify multi-drug resistant (MDR) mutations directly from the analyzed sputum sample – enabling prompt initiation of either first-line interventions or resistance treatment – its usage is not widespread. All three diagnostic centers visited by the OIG had between 1-2 non-operational modules, largely due to a lack of regular scheduled maintenance.

Shortage of GeneXpert cartridges limits the ability of centers to carry out the necessary number of tests as detailed in Finding 4.2.


There is a plan to scale up the GeneXpert utilization by improving the transportation of the samples to the GeneXpert diagnostic centers. However, while the contract with the transportation company was finalized in March 2023, the procurement of coolers and fridges needed for conservation of samples is not yet finalized.

Agreed Management Action 1
The Secretariat will support the Ministry of Health to: (i) Conduct an in-depth analysis on the factors contributing to low utilization of nets and define clear actions to remediate weaknesses within their span of control. (ii) Conduct an analysis of the TB cascade with a view to expanding identification of presumptive TB cases and TB case notification; and (iii) Design an integrated sample referral system.
OWNER: Head of Grant Management Division
DUE DATE: 30 June 2025

³² [The World Bank- TB detection rate](#)

³³ [Côte d'Ivoire TB Profile](#)

³⁴ Rapport de l'Enquête sur le parcours de soins des patients atteints de Tuberculose (TB Patient-Pathway Analysis) – Décembre 2022 – Page 11



4.2 Continuous availability of health products is affected by the non-fulfilment of co-financing requirements and ineffective distribution process

The design of the supply chain arrangement is effective and the different initiatives that Cote d'Ivoire has taken to maintain a timely delivery of health products contributed to improving logistics processes. However, the limited amount and availability of the Government co-financing funds, as well as inefficiencies in the distribution process have affected the timely availability of health products.

The supply chain system has been significantly reinforced over the last five years, the capacity of the governing bodies at the central and district levels has been enhanced and the mechanisms and controls in place to manage and monitor health commodities at the central level are adequate. However, in terms of government funds to procure health commodities and distribution to the health facilities and to the communities, the OIG identified significant issues that affect both the basic need on health commodities and the quality of services provided to the patients.

Limited and delayed availability of Government funds to procure their share of health products, affected planning, supplies and availability of health products at the central level.

During GC6, the Government committed to purchase all first-line TB medicines needs. The co-financing letter for TB planned a budget amount EUR1,560,141³⁵ over the 3 years (EUR 413,389 in 2021; EUR 513,265 in 2022 and EUR 633,487 in 2023). The actual need exceeds significantly the budget committed by the Government. In 2023 alone, the needs for first-line TB drugs were estimated at US\$2.4m, three times higher than what the government provided for in the co-financing letter for that year.

For HIV, the Government committed to cover 50% of the total need of health commodities. In 2022, the Government was able to procure HIV medicines for only one-fifth (EUR1 million) of a total budget of EUR5.1 million.

Limited measures to mitigate the risk relating to Government funding have been implemented to avoid stock out situations. The Global Fund agreed to procure 50% of the first-line TB drugs to cover the gap³⁶, and additional PMTCT ARVs. But this remains insufficient to prevent shortage of health commodities at the central level.

Failure to honor the co-financing commitments have resulted in stock-outs at central level for first-line TB drugs (four months – RHZ and RH75), five ARVs and other HIV health commodities³⁷ for five consecutive months since January 2022. Furthermore, as of May 2023, 31% of HIV commodities were stocked out and 26% were below the recommended minimum stock level.³⁸ For TB, 60% of drugs and GeneXpert test³⁹ were below the minimum stock level.

No Agreed Management Action was deemed necessary for this finding given that the Secretariat is implementing a portfolio-wide approach whereby countries will be required to provide annual reporting demonstrating their committed budget and the budget executed in previous year. This will be reflected in the mandatory commitment letter for GC7 (signed by national budgetary authorities) that will include monetary, programmatic and reporting commitments.

³⁵ Government commitment letter for the three diseases – 2021 to 2023

³⁶ Funding request Health Product Management of 15 March 2023

³⁷ ARVs adults and pediatrics, PMTCT syrups (NVP et AZT), Determine, GeneXpert Viral Load and condoms

³⁸ Minimum national requirements for stock at central level: eight months

³⁹ RHZE, RH150, RHZ, RH75 and GeneXpert tests

Inefficient distribution and limited reporting processes do not ensure continuous availability of health commodities to patients.

The NPSP-CI is responsible for the integrated distribution of health commodities, and delivers to 700 direct clients (hospitals, districts, TB treatment centers and health facilities for the Abidjan region only). At the NPSP-CI there is a unit that analyses, corrects, and approves district and health structure orders for programs commodities (CAACPS).⁴⁰

While NPSP-CI is supposed to fulfil client orders within five to seven days and reports good performance on this activity, the effective average delivery time observed by the OIG was 26 days for malaria commodities and 36 days for TB commodities.

The NPSP-CI has a target of 95% completion rate for traced products and 85% for non-traced products.⁴¹ The current satisfaction rate is below target at 31% for malaria and 62% for TB.⁴²

The above issues contributed to stock-outs of key commodities at health facilities and at the community level and impacted their ability to effectively treat patients:

- Stock-out of malaria commodities were observed in 77% of health facilities visited (Seven out of nine) during the first half of 2023. The average stock-out lasted 57 days (ACTs) and 46 days (test kits).⁴³
- Stock-out of TB drugs in 66% of treatment centers visited (two out of three) during the first half of 2023. The average stock-out is 31 days.⁴⁴
- Stock-outs of GeneXpert tests were noted in all TB centers visited (three out of three) in the first half of 2023. The average stock-out was 27 days.⁴⁵
- On the days of the OIG visit, 11% centers had stock outs of malaria drugs and 22% of malaria Rapid Diagnostic Tests (RDTs), 66% TB centers had stock-out of GeneXpert tests and 56% and 44% (4 out of 9) of Community Health Workers had stock-outs of malaria ACTs and RDTs.

The observed stock-outs affected diagnosis and treatment continuity. Although supervision visits take place, they did not capture the numerous shortcomings observed in the health facilities and warehouses visited.

Agreed Management Action 2

The Secretariat will work with the Ministry of Health to strengthen the monitoring and oversight of distribution of health products from central level (Nouvelle Pharmacie de Santé Publique - NPSP) to service delivery point level.

OWNER: Head of Grant Management Division

DUE DATE: 31 May 2025

⁴⁰ Cellule d'Analyse et d'Approbation des Commandes des Programmes de Santé


⁴¹ Nombre de ligne de produits satisfaits à 95% pour les traceurs et 85% pour les non- traceurs/nombre total de ligne de produits commandés

⁴² Calcul OIG = pour la dernière commande livrée à la structure, somme des quantités livrées / somme des quantités commandées

⁴³ ⁴³ Stock-out days are between 5 to 152 days for ACTs and between 6 and 147 days for RDTs

⁴⁴ Stock-out days between 5 and 77 days

⁴⁵ Stock-out days are between 12 and 45 days



4.3 The Principal Recipients' internal control design is adequate, but processes and tools are inadequate to monitor timely execution of procurement and implementation of activities.

Organizational structures and controls for the review and approval of expenses and procurements are effective. The planning, coordination and monitoring mechanisms used by entities involved in procurement activities are not suited for current procurement arrangements, involving several stakeholders. Capacity gaps and weak systems have led to activities being delayed or not implemented, which contributed to low absorption rates throughout all grants.

The OIG reviewed 12% of the expenses reported by all 6 Principal Recipients on 31 December 2022, and found the financial controls over these to be adequate in mitigating key risks. Expenses are incurred in line with approved budgets and documented in compliance with existing procedures. Payments are approved and co-signed by the UCP for all Ministry of health principal recipients.

The financial absorption rate of the RSSH grant implemented by the UCP was 60% at the end of December 2022. The C19RM shows a low absorption rate across all implementers as of 31 December 2022 (21% - UCP; 36% – PNLP; 60% - PNLT; 31% – SCI; 38% – ACI). Consequently,

key grant activities to mitigate the impact of COVID-19 on the three diseases were not implemented. Very low caseloads and high drive towards vaccination which negatively impacted the pace of implementation of interventions, reprogramming was required in 2022 to focus on strengthening the health systems for pandemic resilience.

Limited staffing capacity and delays in procurement resulted in low absorption of grant funds for RSSH and C19RM

The UCP is responsible for procurements in grants executed by the Ministry of Health's Principal Recipient. The UCP was responsible for 65% and 75% of procurement activities of non-health goods and services respectively for the years 2021 and 2022.⁴⁶ The rest is procured either through wambo.org or UNICEF.

An approved procurement plan and a detailed operational activity plan were established, and focal points from UCP were assigned to implementers, for monitoring of procurement activities. All procurement processes are initiated by the beneficiary Principal Recipient or implementation entity, which submits terms of reference or purchase orders to the UCP for review and onward execution of the procurement.

Despite the tools and processes in place, only 50% of planned procurements were realized (89/179) in 2021 and 56% (114/203) in 2022.⁴⁷ For RSSH and C19RM, 45% of UCP's 347 planned activities were realized (115) or in progress (43) at the end of the year 2022.⁴⁸

While factors such as the late start of the RSSH grant, and late approval of the C19RM budget⁴⁹ and procurement plans played a role, the following inefficiencies impacted the grants' performance:

Monitoring of procurement activities is ineffective: the baseline to monitor timeliness is incorrect. Procurement plans were not updated after signing of grants and approval of procurement plans. Target dates, including those of procurement activities carried forward from the first to second year were not updated. Furthermore, the plans include average procurement durations that are not realistic⁵⁰

⁴⁶ Source: approved procurement plans for UCP and Ministry of Health PRs

⁴⁷ Excluding C19RM, for which no procurements were planned in 2021 and only limited achievement of the activities planned in 2022 following the reprogramming.

⁴⁸ Detailed activity program schedule (PAO) reviewed.

⁴⁹ RSSH grant signed in April and first disbursement in June 2021, C19RM budget approved August 2021

⁵⁰ Planned less than 6 weeks to execute procurements via National invitation to tender from publication to attribution (89% in 2021 & 52% in 2022 procurement plans).

- Limited capacity of staff involved in procurement:** Procurement staff increased from two to five persons in the last quarter of 2021. For RSSH and C19RM, some structures of the Ministry of Health who are new to the Global Fund grant and with limited experience participated in implementation of grant activities. This resulted in insufficient anticipation leading to delays in submission and approval of terms of reference for procurement as well as in the execution of procurement⁵¹. Some procurements were unfruitful due to technical specification not clearly expressed⁵². The UCP staff, the Ministry of Health Principal Recipients and the focal points of the implementing entities have not undertaken any technical training on procurement since 2018.

UCP tools and processes for planning, coordination and monitoring are not suitable for activities involving numerous stakeholders.

The UCP plays a coordination and review role in planning procurement with three national disease programs (HIV, TB, Malaria). It also coordinates the implementation and procurement of RSSH activities with 10 entities from the Ministry of Health.⁵³ This requires agile coordination across several structures to implement grant activities. The planning and monitoring tools are not adapted to support the required level of interaction, data exchange and collaboration with the multiple stakeholders. With the current tools, i.e., Transmission of physical documents, email exchanges, spreadsheet tools monitoring of this volume of activities and stakeholders is time consuming and ineffective.

The C19RM grant, approved in August 2021, contained 13 management actions, most of which were due by October 2021, only two months after grant approval. Actions to fulfil the conditions were not anticipated and consequently could not be completed in a timely manner. As of December 2022, ten out of 13 conditions were completed, and three are in progress.⁵⁴

Framework contracts used to outline the terms and conditions when procuring non-differentiated products, the purpose of which is to establish rules, responsibilities, and expectations as well as simplify and allow timelier procurement processes were only signed in 2022 despite procurements already taking place since 2021. The planning tools at UCP do not allow timely oversight of procurement activities implemented via other channels, such as UNICEF and wambo.org, even though they were included in the procurement plan.

There is no mechanism in place for a quick onboarding of new implementing structures so as ensure their timely and effective participation in grant implementation. The DHPSE⁵⁵ in charge of the health product waste management system had not effectively started its key activities by the close of 2022.

Agreed Management Action 3
The Secretariat will work with the Ministry of Health to conduct a root cause analysis of procurement delays of non-health products (including for activities for pandemic preparedness financed with C19RM funds) and agree to a remedial action plan for Grant Cycle 7.
OWNER: Head of Grant Management Division
DUE DATE: 30 September 2024

⁵¹ In 2021 On a sample of 30 procurements 23 have an average delay of 60 days for the submission of terms of references. In 2022 we note 16 on a sample of 30 with delays of more than 5 days for internal processing of terms of references.

⁵² 15 Unfruitful procurements between 2021 and 2022 for poorly defined specification, no offers received and offers not aligning to requests for proposal.

⁵³ DIIS, DSC, DMHP, DHPSE, DIEMP, INHP, AIRP, N-PSP, DAP/LNSP, DGS/DPPS

⁵⁴ Source: Dec 2022 approved PUDR

Annex A: Audit Rating Classification and Methodology

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.

The OIG audits in accordance with the Global Institute of Internal Auditors' definition of internal auditing, international standards for the professional practice of internal auditing 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 documents help safeguard the independence of the OIG's auditors and the integrity of its work.

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 is used to provide specific assessments of these different areas. Other sources of evidence, such as the work of other auditors/assurance providers, are also 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 cover a wide range of topics with a particular 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 B: Risk Appetite and Risk Ratings

In 2018, the Global Fund operationalized a Risk Appetite Framework, setting recommended risk appetite levels for eight key risks affecting Global Fund grants, formed by aggregating 20 sub-risks. Each sub-risk is rated for each grant in a country, using a standardized set of root causes and combining likelihood and severity scores to rate the risk as Very High, High, Moderate, or Low. Individual grant risk ratings are weighted by the grant signed amounts to yield an aggregate Current Risk Level for a country portfolio. A cut-off methodology on high risks is applied (the riskiest 50% of grants are selected) to arrive at a country risk rating.

OIG incorporates risk appetite considerations into its assurance model. Key audit objectives are generally calibrated at broad grant or program levels, but OIG ratings also consider the extent to which individual risks are being effectively assessed and mitigated.

OIG's assessed residual risks are compared against the Secretariat's assessed risk levels at an aggregated level for those of the eight key risks which fall within the Audit's scope. In addition, a narrative explanation is provided every Time the OIG and the Secretariat's sub-risk ratings differ. For risk categories where the organization has not set formal risk appetite or levels, OIG opines on the design and effectiveness of the Secretariat's overall processes for assessing and managing those risks.