

**AUDIT OF THE
CENTERS FOR DISEASE CONTROL AND
PREVENTION (CDC) FUNDING
TO RAKAI HEALTH SCIENCES PROGRAM (RHSP)
FOR THE MASAKA REGION COMPREHENSIVE HIV
PROGRAM ACCELERATED EPIDERMIC CONTROL**

**GRANT NUMBER: 6 NU2GGH002009-02-12
BUDGET PERIOD: APRIL 01, 2018 TO SEPTEMBER 30, 2019.**

AUDIT OF THE CDC FUNDING TO RAKAI HEALTH SCIENCES PROGRAM (RHSP) FOR THE MASAKA REGION COMPREHENSIVE HIV PROGRAM FOR ACCELERATED EPIDERMIC CONTROL. GRANT NUMBER: 6 NU2GGH002009-02-12 FOR THE BUDGET PERIOD: APRIL 01, 2018 TO SEPTMEBER 30, 2019.

ACRONYMS & ABBREVIATIONS

AIDS	-	Acquired Immune Deficiency Syndrome
ART	-	Antiretroviral therapy
CDC	-	Centers for Disease Control and Prevention
CoAG	-	Cooperative Agreement
CQI	-	Continuous Quality Improvement
DHT	-	District Health Team.
DQA	-	Data Quality Assessments.
EID	-	Early Infant Diagnosis.
EMTCT	-	Elimination of mother to child transmission of HIV.
FY	-	Financial Year
ICF	-	Intensified Case Finding
HC	-	Health Centre.
HIV	-	Human Immunodeficiency Virus
HTC	-	HIV Testing and Counseling
LQMS	-	Laboratory Quality Management Systems.
M&E	-	Monitoring and Evaluation
NIH	-	National Institute of Health
OVC	-	Orphans and Vulnerable Children
PHDP	-	Positive health dignity and prevention
PMTCT	-	Prevention of mother to child transmission of HIV
RHSP	-	Rakai Health Sciences Program
SMC	-	Safe Male Circumcision.
TASO	-	The Aids Support Organization.
VMMC	-	Voluntary Medical Male Circumcision.
PAYE	-	Pay As You Earn
WHT	-	Withholding Tax
MoU	-	Memorandum of Understanding.

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TRANSMITTAL LETTER

03 August 2020

60963753/34/FAN/0228

The Executive Director
Rakai Health Sciences Program
Uganda Virus Research Institute
P.O. Box 49
Entebbe
Uganda

Dear Sir,

AUDIT OF THE CENTERS FOR DISEASE CONTROL AND PREVENTION (CDC) GRANT TO RAKAI HEALTH SCIENCES PROGRAM (RHSP) FOR THE MASAKA REGION COMPREHENSIVE HIV PROGRAM FOR ACCELERATED EPIDERMIC CONTROL, FUND ACCOUNTABILITY STATEMENT FOR THE BUDGET PERIOD APRIL 01, 2018 TO SEPTEMBER 30, 2019.

We hereby submit the audited fund accountability statement for the CDC support to Rakai Health Sciences Program (RHSP) under Cooperative Agreement No.6 NU2GGH002009-02-12 for the period April 01, 2018 to September 30, 2019.

The Audit was conducted in accordance with *U.S. Government Auditing Standards* as specified by the Comptroller General of the United States of America.

We enclose the report of the independent auditors, the Fund Accountability Statement and report on internal controls and compliance with agreement terms and applicable laws and regulations for the costs incurred by RHSP under the Cooperative Agreement.

Please do not hesitate to contact us in case of any queries you may have.

Yours faithfully,

Encl.

1. INTRODUCTION

1.1 Background*

The Rakai Health Sciences Program (RHSP), established in 1987, is a company limited by guarantee located in Rakai district. Since 2004, under a continuation Cooperative Agreement (CoAG) between Makerere University School of Public Health and Centers for Disease Control and Prevention (CDC), RHSP has been providing HIV prevention (including HTC, PMTCT and MMC), care and treatment for HIV positive children and adults in Rakai district.

In April 2017, RHSP entered into a new Cooperative Agreement (CoAG) with CDC-Uganda where RHSP is a prime recipient of a 5- year grant from 2017 to 2022 that implements comprehensive HIV treatment, care and prevention in 12 districts of Masaka region including Rakai, Kyotera, Masaka, Kalungu, Bukomansimbi, Lyantonde, Lwengo, Sembabule, Butambala, Gomba, Mpigi, and Kalangala. The scope of work in 12 districts includes:

- 1) Provision of HIV basic care to adults and children;
- 2) Provision of antiretroviral therapy (ART) to adults and children
- 3) Provision and support for TB/HIV services
- 4) Laboratory systems strengthening
- 5) HIV testing services (HTS)
- 6) Prevention of mother-to-child transmission of HIV (PMTCT) including early Infant diagnosis (EID).
- 7) Voluntary Medical male circumcision (VMMC) services including VMMC skills training, Pre-exposure Prophylaxis (PrEP) services for eligible key and priority populations
- 8) Supporting supply chain systems
- 9) Implementation of programs for orphans and vulnerable children,
- 10) DREAMS programming
- 11) Strategic information services all implemented under the umbrella of Health Systems Strengthening and District led Programming.

RHSP also has extensive experience in managing and evaluating large HIV service programs and research funded by the CDC, NIH and other foundations. RHSP is funded to evaluate the impact of the combination of HIV prevention services (CHPIE) on HIV incidence, and the evaluation of the Impact of the national program for Prevention of Mother-to-Child Transmission of HIV (PMTCT) in Uganda. RHSP has conducted innovative research on demand generation and has extensive experience in implementation science to promote HIV care and adherence and family planning.

1.2 Programme Objectives/Area summaries/Achievements.

The purpose of this CoAg is to achieve epidemic control in all districts of Masaka region in Uganda and to reinforce health systems in all districts to the extent that the district local government systems can sustain the quality of services beyond the project period with minimal extra partner support for sustained epidemic control.

The project objectives are;

- Use targeted HTS models to men, KP and PP to improve identification of PLHIV in community and health facilities in scale-up districts.
- Provide linkage to high-impact prevention, ART, and other community services.
- Provide ART services to all eligible PLHIV as outlined in the latest Test & Treat guidelines.

1.2 Programme Objectives/Area summaries/Achievement (Continued)

- Strengthen lab quality management systems for CQI in viral load, laboratory sample transportation/results transmission system, and other HIV related testing.
- Provide combination prevention interventions to KP/PP scale-up districts, including.
- Implement a comprehensive OVC program:
- Strengthened governance and oversight functions at district level for joint planning, coordination, support supervision, and performance monitoring for sustained epidemic control
- TB/HIV: Work with DHTs and Health Facilities to reduce TB burden in PLHIV and HIV in TB clients.
- Support the national commodity supply chain systems.
- Improve coverage and quality of integrated EMTCT, EID, better track newly enrolled maternal and infant outcomes.

Some of the Programme area are illustrated below but these are expected to change as the CoAg continues to be implemented until 2022.

1) Prevention of Mother to Child Transmission of HIV (PMTCT).

The Masaka Regional Mechanism supports national and global efforts towards virtual elimination of Mother to Child Transmission of HIV (zero new infections among children born to HIV positive Mothers). Services supported include improving access and utilization of PMTCT services, support all PMTCT sites in the district through provider training and providing of the necessary logistics, supporting intensive M&E activities including joint quarterly support supervision and mentorships. Maintenance of routine testing and re-testing of all pregnant and lactating mothers. Provision of ARVs using Option B+ and “Test and Treat” approaches. Peer support through Peer mothers utilizing meaningful involvement of people living with HIV approach for quality services; family support groups; dry blood Sample collection, transportation through the Laboratory hub system and results transmission for Early Infant Diagnosis (EID) and continuous quality improvement to accelerate progress towards zero new infections among the children.

2) Other Prevention services.

The Masaka Regional Mechanism supports the provision of “other prevention” services in Masaka region, including community health education to address a wide range of areas including but not limited to HIV prevention, HTC for adults and children, PMTCT, Importance of timely enrollment in HIV care, adherence to treatment (ART and prophylaxis), and availability and access to medically performed male circumcision, prevention of domestic violence and support of the promotion and distribution of condoms within the region

3) HIV Testing and Counseling Services (HTS).

The goal of the HTS Program is to increase HTS capacity in the district, to facilitate timely identification of HIV positive persons and linkage to care. HTS is supported at facility level through Provider Initiated Counseling and Testing (PICT) in out-patient areas and in-patient areas especially pediatric wards, TB clinics and targeted family members of index clients and partner testing. Training is done for both project and government health workers in the provision of HTS. The HTS training covers both didactic and hands-on practice under the guidance of senior Counselors. RHSP identifies priority groups for HTS including pregnant women; residents of fishing communities; commercial sex workers, their clients and partners; HIV negative partners in sero-discordant relationships, and long-distance truck drivers. We also focus on index testing to reach out to partners of identified HIV positives and counseling

1.2 Programme Objectives/Area summaries/Achievement (Continued)

3) HIV Testing and Counselling Services (Continued)

through various testing points including the Voluntary male medical circumcision services (VMMC), TB clinics, outpatient clinic, antenatal care clinic, and through targeted community outreaches.

4) PrEP services:

As part of the comprehensive prevention package, the project supports Oral pre-exposure prophylaxis (PrEP) with oral tenofovir-containing regimens in Kyotera district (Kasensero HCII and catchment area) targeting fisher folks and commercial sex workers at the shores of lake Victoria, Lyantonde district (Lyantonde Hospital), majorly targeting sex workers and truckers (at increased risk of HIV infection) in addition to three new districts namely Kalangala (Kalangala HC IV), Masaka (Masaka TASO Centre) & Rakai district (Rakai hospital).

5) Supply Chain System:

The project works closely with district health facilities, the MOH/pharmacy division, National Medical Stores, warehousing and distributors to ensure that all facilities providing HIV services have adequate quantities of HIV-related supplies e.g. ARVs, laboratory reagents, OI medications, HIV tests etc.

6) DREAMS programming:

The acronym "DREAMS" stands for Determined Resilient Empowered AIDS-free Mentored and Safe women. The project supports DREAMS activities in the districts of Rakai and Kyotera, Sembabule, Bukomansimbi, Lyantonde, Lwengo and Gomba. DREAMS focuses on the reduction of HIV incidence in adolescent girls and young women (AGYW) aged between 15 – 24 years by delivering a package of evidence-based interventions that include; Condom promotion, HIV testing and counselling, Community mobilization and norms change, post violence care, parenting/care-giver programs, expanded and improved contraceptive mix, combined socio-economic approaches, educational subsidies and cash transfers.

7) Pediatric Care, Support and Treatment.

The Masaka Regional Mechanism supports the Government of Uganda through the district systems to further expand pediatric HIV care with the goal of achieving universal access to care. EID services and follow up for exposed children has been scaled-up to ensure early enrolment of children in care. 8) Pediatric Treatment (PDTX): The Masaka Regional Mechanism also supports the National Strategic Plan 2015/16-2019/20 objective of increasing access to ART among the pediatric clients.

9) District-led programming

The Masaka Regional Mechanism works through and with the District Health teams and the district leadership to support HIV prevention, care and treatment services. We set out for this FY to make joint work plans and to implement joint activities towards achievement of the district Strategic plan. We planned to sub grant the district leadership to perform key activities in the district including support supervision and mentorships on the key thematic areas through the respective district departmental heads.

1.2 Programme Objectives/Area summaries/Achievement (Continued)

10) Adult Care, Support and Treatment

The Masaka Regional Mechanism supports health facilities to provide HIV comprehensive care and support services in line with national guidelines and PEPFAR guidance. The services include strengthening positive health, dignity and prevention (PHDP) luding condom distribution, risk-reduction counseling, partner HIV testing, diagnosis and treatment of sexually transmitted infections (STIs); reproductive health services and safer pregnancy counseling, linkage to community support programs, strengthening linkages and referrals using linkage facilitators (mainly expert patients), implementing quality improvement for adherence and retention as well as pain and symptom management.

11) Adult Treatment (HTXS):

The Masaka Regional Mechanism further supports ART treatment based on the national guidelines that prescribe the “test and start” approach, in which all patients identified to be HIV positive should be initiated on ART at the earliest opportunity. Patients on ART are monitored for adherence through clinic pill counts and the expert patients/peers (linkage facilitators) home visits. The program supports quality improvement initiatives for the ART framework—early initiation of ART- on treatment, baseline CD4 count estimation on initiation, improved adherence and retention using linkage facilitators. Patient monitoring is by viral load estimation after 6 months on ART then annually thereafter. Patients suspected of failing on ART such as those with detectable viral loads or worsening WHO clinical stage are discussed at monthly CME meetings. Interventions for these patients include strategies to increase adherence to treatment or switching ART regimens.

12) TB/HIV (HVTB):

The Masaka Regional Mechanism supports the Government of Uganda (GOU) to scale up TB/HIV integration; especially the PEPFAR goal to achieve TB screening of 100% of HIV positive clients in care and promptly initiate the TB infected clients on TB treatment. As part of the implementation, all HIV-positive clients in care are screened for TB then all new patients diagnosed with TB started on TB treatment as soon as possible. Through the government health units, TB screening is offered to all patients in HIV care. Investigations are done for all patients with clinical signs and symptoms of TB using laboratory investigations like Zinc tests for Alcohol and Acid-Fast Bacilli (AAFBs), gram stain, among others. Health workers have been trained to use the national ICF tool to improve TB screening. TB suspects irrespective of their smear results have their sputum samples sent to Kalisizo RHSP laboratory for Genexpert analysis to confirm TB infection and determine Rifampicin sensitivity. Early initiation of HIV-positive TB patients on ART is ensured using linkage facilitators, who also support TB adherence.

13) Laboratory Infrastructure:

The Masaka Regional Mechanism supports HIV testing as well as immunological and virology monitoring of HIV positive patients in the district through the laboratory hubs. We support the health facility laboratories to do HIV testing, microbiology testing like TB diagnosis, malaria testing, and point of care CD4 testing. The laboratory hubs are supported to provide a wide range of testing services including HIV testing, serology like syphilis testing, microbiology testing like TB diagnosis, viral load testing, CD4 count testing, chemistry tests (renal and liver function tests), among others. RHSP supports EID testing of samples at the central public health laboratory by ensuring timely delivery of EID samples and return of results to caretakers of tested infants and children.

1.2 Programme Objectives/Area summaries/Achievement (Continued)

13) Laboratory Infrastructure (Continued)

This is being achieved through supporting the sample transportation system that uses hub riders who collect and return results to all the health units RHSP also supports the lab hubs in Masaka region especially in the SLMTA program and supports the lower laboratories throughout the districts through Laboratory Quality Management Systems (LQMS) programs, mentorships and CMEs.

14) Voluntary male medical circumcision (VMMC):

VMMC services are offered using various delivery models including static clinics, surgical camps and mobile/outreaches (facility or field-based service delivery models). VMMC services under this CoAg started on 1st April 2017 and are targeted to the districts of Bukomansimbi, Gomba, Kalungu, Lwengo, Lyantonde, and Sembabule. Men seeking SMC services are provided with HTC and the HIV positive males linked to HIV care. We provide intensive health education to SMC seekers, addressing key HIV prevention issues including promotion of delayed sexual debut, abstinence, sexual partner reduction, and being faithful to one partner; providing and promoting correct and consistent use of male condoms and providing services for the treatment of sexually transmitted infections. We provide Tetanus toxoid vaccination before circumcision and provide 48 hours, 7 days and 14 days follow up visits to track any adverse events and manage them appropriately.

15) Strategic Information

Masaka region mechanism works with the district health team and particularly the district Biostatistician and the Health Sub-District Health Information Management Systems (HMIS) focal persons to ensure that accurate and timely reports are generated and submitted regularly. This includes supporting quarterly Data Quality Assessments (DQAs) and mentorships to the Health Information Assistants at the frontline health facilities to build capacity in making accurate reports and also building their skills in data use for planning, decision-making, implementation and evaluation in order to address program objectives. An M&E plan was developed in conjunction with the district leadership. The plan clearly lays out the routine activities that would guide reporting and data use with CQI activities as the epitome. Through implementation of the plan, HIV program activities are monitored in accordance with program objectives. The plan supports performance review meetings from health facility level to the district level on monthly and quarterly intervals. The M&E plan also promotes harmonized reporting at district and national level. RHSP works to ensure timely and accurate reporting into the DHIS2 system. RHSP planned to roll out Uganda EMR to all the HIV care sites and to support quality and complete electronic data entry.

16) Orphans and Vulnerable Children

The Masaka regional Mechanism supports services that reach out to the Orphans and other vulnerable children to ensure that they live health, safe and stable lives. The project partners with Community Based Organizations and Civil Society organization to appropriately assess households, identify the vulnerable children and provide the services and prescribed in the several core packages. We employ case management to ensure that these children receive all the services and are graduated appropriately.

1.2 Programme Objectives/Area summaries/Achievement (Continued)

17) Human Resources for Health

The Masaka Regional Mechanism offers additional support to the government health system and not for profit sector in terms of Human Resources for Health. At selected health facilities where Human resource needs were identified to support the provision of HIV prevention, care and treatment services, we support partial/full salaries to particular staffs. These health workers were recruited through the local government and PNFP structures and are well embedded into the respective systems.

18) District-led programming

The Masaka Regional Mechanism works through and with the District Health teams and the district leadership to support HIV prevention, care and treatment services. We set out for this FY to make joint work plans and to implement joint activities towards achievement of the district Strategic plan. We planned to sub grant the district leadership to perform key activities in the district including support supervision and mentorships on the key thematic areas through the respective district departmental heads.

* The above information is as provided by management and is not audited.

1.3 Audit Objectives

Ernst & Young was appointed by RHSP to carry out a financial audit of the CDC funded Programs under cooperative agreement 1NU2GGH002009-02-12 for the period April 01, 2018 to September 30, 2019.

The audit was performed in accordance with US Government Auditing Standards issued by the comptroller General of the United States. The audit, accordingly, included such tests of the accounting records as deemed necessary under the circumstances. The specific objectives of the audit were to:

- 1) Express an opinion on whether the fund accountability statement for the program presents fairly, in all material respects, revenues received, and costs incurred during the reporting period in accordance with the terms of the cooperative agreement and Generally Accepted Accounting Principles;
- 2) Review the internal control of the program to determine whether program management has put in place satisfactory controls aimed at preventing, detecting, reducing or eliminating errors and irregularities, and to report on any significant internal control deficiencies and material weaknesses; and
- 3) Test compliance with the terms of the cooperative agreement, applicable laws and regulations as part of obtaining reasonable assurance about whether the fund accountability statement is free from material misstatement and report on any identified material instances of non-compliance.

1.4 Audit scope

1.4.1 Fund accountability statement

Our audit report covers the fund accountability statement for CDC funded program including the budgeted amounts by category and major items; the revenues received from CDC for the period covered by the audit; the costs reported by the recipient as incurred during that period; and the commodities directly procured by CDC for the recipient's use. The fund accountability statement includes all CDC assistance funds identified by each specific Programme or agreement. The revenues received from CDC less the costs incurred, after considering any reconciling items, must reconcile with the balance of cash-on-hand or in bank accounts.

1.4.2 Internal control

The audit assessed RHSP's internal controls relevant to the cooperative agreement, Sub Grant and Subcontract and the related fund accountability statement.

1.4.3 Cost sharing

The audit report does not cover cost sharing as the respective agreement, Sub Grant and Contract do not have cost sharing provision.

1.4.4 Indirect cost rate

The audit report does not cover indirect cost rates as the respective agreement, Sub Grants and Contract do not have an indirect cost rate provision.

1.4.5 Compliance with agreement terms and applicable laws and regulations

The audit report covers only RHSP's compliance in respect of the fund accountability statement under the cooperative agreement, Sub Grants and Subcontract.

1.4.6 Audit scope limitation

External quality control review

We did not have an external quality control review by an unaffiliated audit organisation as required by Chapter 3, paragraphs 3.82 and 3.96 of *U.S. Government Auditing Standards*, since no such program is offered by professional organizations in Uganda. We believe that the effects of this departure from *U.S. Government Auditing Standards* is not material because we participate in the Ernst & Young worldwide internal quality control review program which requires our partners to be subjected, every three years, to an extensive quality control review by partners and managers from other affiliate offices.

1.4.7 Audit approach

We designed our audit approach in accordance with *U.S. Government Auditing Standards* issued by the Comptroller General of the United States of America. Specifically, we carried out the following procedures.

1.4 Audit scope (continued)

1.4.8 Fund Accountability Statement

- Verified the costs incurred by the program identifying and quantifying any questioned costs. All costs that were neither supported with adequate documentation nor in accordance with the agreement terms were classified as questioned costs.
- Reviewed the general and the program ledgers to determine whether costs incurred were properly recorded, and also reconciled direct costs to the program and general ledgers;
- Reviewed the controls over cash and the program bank accounts, verified the cash and bank transactions and performed positive confirmation of the bank balances.
- Determined whether advances of funds were justified with documentation, including reconciliations of funds advanced, disbursed and available.
- Reviewed procurement procedures to determine whether sound commercial practices including competitive bidding were used, reasonable prices were obtained, and adequate controls were in place over the qualities and quantities received.
- Verified travel and transportation charges to determine whether they were adequately supported and approved.
- Physically verified the property and equipment procured for the program in order to determine that they existed and were used for the intended purposes in accordance with the terms of the agreements; and whether control procedures existed and were placed in operation to adequately safeguard the equipment.
- Verified the grants received against supporting documents including verification of the PMS system drawdown;
- Verified that the costs incurred were in accordance with the budgets and work plans for the period; and
- Reviewed the cooperative agreement and any amendments thereof, other relevant laws and regulations to determine any instances of material non-compliance that could have an impact on the fund accountability statement.

1.4.9 Internal Control

- Obtained understanding of the internal control over program funds sufficient to plan the audit to support a low assessed level of control risk for major processes under the program;
- Assessed inherent risk and control risk and determined combined risk assessment for each assertion to support the low assessed level of control risk for major processes under the program; and
- Evaluated the control environment, the adequacy of the accounting system and the control procedures in place with emphasis on the policies and procedures that pertain to the recipient's ability to initiate, authorize, record, process and report financial data.

1.4.9 Compliance with agreement terms and applicable laws and regulations

- Reviewed the cooperative agreement terms, applicable laws and regulations and determined which of those, if not observed, could have a direct and material effect on the fund accountability statement;
- Determined if payments have been made in accordance with cooperative agreement terms, applicable laws and regulations;
- Determined whether commodities procured by RHSP or the sub recipients for the program were used for their intended purposes in accordance with the agreements;
- Reviewed technical assistance and services procured and determined whether technical assistance and services were used for their intended purposes;
- Determined whether those who received services and benefits were eligible to receive them.

1.5 Summary of audit findings

i) Fund accountability statement

Revenue

Total revenue reported amounted to USD 27,978,476 entirely represented by CDC funding downloaded from the PMS system.

Interest Income

The total interest income earned during the period amounted to USD 9,164.

Costs

The total costs for the period amounted to USD 27,780,878.

Outstanding fund balance

Fund balance as at 30 September 2019 amounted to USD 206,762.

ii) Internal control

The following matters relating to internal control were noted :

- Weaknesses noted in the Financial Statement Close Process. (Note 5.2.1)
- Lack of formal documentation of some key organization processes (Note 5.2.2)

iii) Compliance with cooperative agreement terms, applicable laws and regulations

The results of our tests disclosed the following instances of noncompliance that are required to be reported here under U.S. Government Auditing Standards.

- Noncompliance to the Income Tax Act CAP 340. (Note 5.3.1)
- Inadequate reporting of sub recipients. (Note 5.3.2)

1.5 Summary of Management Comments

Findings have been discussed with the program management. The detailed management comments are included in section 5.

2 STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

RHSP management is responsible for preparing fund accountability statements for the CDC program, which give a true and fair view of the state of financial affairs of the program in accordance with the cooperative agreement number 6 NU2GGH002009-02-12. Management is responsible for ensuring that the program keeps proper accounting records, which disclose, with reasonable accuracy, its financial affairs.

Program management accepts responsibility for the fund accountability statement which has been prepared using appropriate accounting policies in conformity with the cooperative agreement and in the manner required by the applicable Codes of Federal Regulations and contractual agreements for financial reporting and auditing of the United States Department of Health and Human Services grants and agreements. Management also accepts the responsibility for safeguarding the assets of the program against fraud and other irregularities.

Program management is of the opinion that the fund accountability statement gives a true and fair view of the state of the financial affairs of the grant and of its operating results. Program management accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the fund accountability statement, as well as adequate systems of internal control.

Nothing has come to the attention of program management to indicate that any breakdown in the functioning of these controls, resulting in loss of program funds has occurred during the period.

Management accepts the responsibility that the program funds have been expended in accordance with the intended purposes as specified in the cooperative agreement.

The fund accountability statement was approved by program management onand signed on its behalf by:



.....
Executive Director RHSP



.....
Director, Finance and Administration RHSP



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3. REPORT OF INDEPENDENT AUDITORS TO

Executive Director
Rakai Health Sciences Program
Uganda Virus Research Institute
P.O. Box 49
Entebbe
Uganda

We have audited the fund accountability statement of the CDC funds managed by Rakai Health Sciences Program (RHSP) relating to the CDC funded, Masaka Region Comprehensive HIV Program for Accelerated Epidemic Control, cooperative agreement number 6 NU2GGH002009-02-12 for the period April 01, 2018 to September 30, 2019.

The preparation of the fund accountability statement is the responsibility of program management. Our responsibility is to express an opinion on the fund accountability statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with *U.S. Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of income and expenditure is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not have an external quality control review by an unaffiliated audit Organization as required by Chapter 3, paragraphs 3.82 and 3.96 of *U.S. Government Auditing Standards*, since no such program is offered by professional organizations in Uganda. We believe that the effects of this departure from *U.S. Government Auditing Standards* is not material because we participate in the Ernst & Young worldwide internal quality control review program which requires our partners to be subjected, every three years, to an extensive quality control review by partners and managers from other affiliate offices.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



3. REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)

Opinion

In our opinion, the fund accountability statement presents fairly, in all material respects, program revenues, costs incurred and reimbursed and the technical assistance directly procured by CDC for the period April 01, 2018 to September 30, 2019, in accordance with the terms of the agreement and in conformity with the basis of accounting described in Note 4.2.1 to the fund accountability statement.

In accordance with US Government Auditing Standards, we have also issued our report dated 03 August 2020, on our considerations of RHSP's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. Those reports are an integral part of an audit performed in accordance with US Government Auditing Standards and should be read in conjunction with this Independent Auditor's report in considering the results of our audit.

This report is intended for the information of RHSP and CDC. However, upon release by CDC, this report is a matter of public record and its distribution is not limited


.....
Ernst & Young
Certified Public Accountants of Uganda
Kampala

03 August 2020

4.1 FUND ACCOUNTABILITY STATEMENT

	Budget USD	Actual USD	QUESTIONED COSTS		Note
			Ineligible USD	Unsupported USD	
REVENUE					
Receipts from CDC	30,450,952	27,978,476	-	-	4.2.2
Interest Income	-	9,164	-	-	
	<u>30,450,952</u>	<u>27,987,640</u>	<u>-</u>	<u>-</u>	
COSTS.					4.2.3
Personnel	5,659,852	5,569,940	-	-	
Fringe benefits	1,647,941	1,393,965	-	-	
Equipment	569,262	550,792	-	-	
Supplies	1,275,367	669,141	-	-	
Travel	315,758	277,925	-	-	
Other	15,254,157	14,984,515	-	-	
Contractual	5,728,615	4,334,600	-	-	
	<u>30,450,952</u>	<u>27,780,878</u>	<u>-</u>	<u>-</u>	
Surplus for the period		206,762			
Fund Balance B/F		175,000			4.2.4
Unliquidated commitments as at 31.03.2018		(174,982)			4.2.5
Fund Balance C/F		206,780			4.2.6

The fund accountability statement was approved by program management on..... and signed on its behalf by:


.....
Executive Director RHSP


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Director, Finance and Administration RHSP

AUDIT OF THE CDC FUNDING TO RAKAI HEALTH SCIENCES PROGRAM (RHSP) FOR THE MASAKA REGION COMPREHENSIVE HIV PROGRAM FOR ACCELERATED EPIDERMIC CONTROL. GRANT NUMBER: 6 NU2GGH002009-02-12 FOR THE BUDGET PERIOD: APRIL 01, 2018 TO SEPTMEBER 30, 2019.

4.2 Notes to the Fund Accountability Statement

4.2.1 Basis of accounting

The fund accountability statement is prepared in accordance with the guidelines set out in the applicable Codes of Federal Regulations and the Cooperative Agreement between CDC and RHSP. The fund accountability statement has been prepared on a cash basis and modified by unliquidated commitments. Funding is recorded when received and all expenses are recorded when paid. At the end of the period, unliquidated commitments are recognised in the fund accountability statement.

4.2.2 Funding

During the period, CDC disbursed funds for the implementation of the project and gross monthly downloads from the payment management system were as indicated in the table below:

Month	Year	Amount (USD)
April	2018	938,870
May	2018	764,689
June	2018	3,164,070
July	2018	1,657,099
August	2018	2,356,861
September	2018	1,146,258
October	2018	1,116,526
November	2018	1,070,468
December	2018	860,553
January	2019	1,539,652
February	2019	1,395,292
March	2019	1,301,740
April	2019	1,520,573
May	2019	1,905,693
June	2019	1,519,187
July	2019	2,301,705
August	2019	2,887,975
September	2019	531,265
TOTAL		<u>27,978,476</u>

4.2.3 Costs

Costs represents amounts spent by RHSP on the project activities in accordance with the cooperative agreement and approved project workplans.

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4.2 Notes to the Fund Accountability Statement

4.2.4 Fund balance brought forward.

The fund balance as at April 01, 2018 is represented by

	Amount (USD)
Cash and cash equivalents	810,554
Receivables	36,585
Payables	<u>(672,139)</u>
	<u>175.000</u>

4.2.5 Unliquidated obligations as at 31.03.2018.

These relate to unliquidated obligations relating to the period ended 31 March 2018 that the organization had anticipated to incur with the 90 days after the end the reporting period. However, there were no viable commitments as at period end due to the delays in the approval of redirections of funds.

4.2.6 Fund balance carried forward.

The fund balance as at September 30, 2019 is represented by

	Amount (USD)
Cash and cash equivalents (4.2.7)	616,162
Receivables (4.2.8)	365,210
Payables (4.2.9)	<u>(774,592)</u>
	<u>206.780</u>

4.2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and balances in RHSP CDC Program bank accounts.

	Amount (USD)
Barclays Region – USD	329,920
Barclays Region – UGX	256,956
Stanbic Region – USD	9,950
Stanbic Region – UGX	2,653
Beyonic -Cluster-UGX	<u>16,683</u>
	<u>616.162</u>

4.2.8 Receivables

This represents

	Amount (USD)
Advances	193,625
Prepayments	<u>171,585</u>
	<u>365.210</u>

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4.2.9 Payables

These relate to amounts payable as at September 30, 2019 with firmed up commitments.

	Amount (USD)
Local Payables	(436,552)
Other Payables	<u>(338,040)</u>
Total payables	<u>(774,592)</u>

4.2.10 Reporting currency and foreign exchange translations

The fund accountability statement is expressed in US Dollars in accordance with the Cooperative Agreement and to meet the needs of the major stakeholders. Costs incurred in other currencies other than US Dollars is converted to the reporting currency using the ruling exchange rates.

4.2.11 Fixed assets and inventories.

All purchases of fixed assets and consumables are recorded as expenditure immediately upon purchase. The fund accountability statement does not therefore reflect the value of fixed assets and inventories held at the end of the budget period. RHSP CDC funded programs, however, maintain a record of all fixed assets purchased using CDC funds for tracking purposes.



5. INTERNAL CONTROL OVER FINANCIAL REPORTING, COMPLIANCE AND OTHER MATTERS

5.1 REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROLS OVER FINANCIAL REPORTING, COMPLIANCE AND OTHER MATTERS TO:

Executive Director
Rakai Health Sciences Program
Uganda Virus Research Institute
P.O. Box 49
Entebbe
Uganda

We have audited the fund accountability statement of Rakai Health Sciences Program (RHSP) relating to the CDC funded programs under award numbers 6 NU2GGH002009-02-12 for the budget period April 01, 2018 to September 30, 2019 and have issued our report on it dated 03 August 2020.

Except for not having an external quality control review by an unaffiliated audit organization (as described in our report on the fund accountability statement), we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal control over financial reporting

The management of RHSP is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contract and grants applicable to federal programs. In planning and performing our audit, we considered RHSP's internal control over compliance with the requirements that could have a direct and material effect on the program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Entity's Internal Control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design of operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.



5.1 REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)

We did not identify any significant deficiency in the entity's internal controls. However, we identified other matter of internal control as indicated below.

- Weaknesses noted in the Financial Statement Close Process. (Note 5.2.1)
- Lack of formal documentation of some key organization processes (Note 5.2.2)

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

Compliance

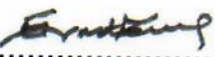
We have audited the compliance of RHSP with the types of compliance requirements described in the 45 CFR part 75 for the year April 01, 2018 to September 30, 2019. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of RHSP's management. Our responsibility is to express an opinion of RHSP's compliance based on our audit

Except for not conducting external quality control review by an unaffiliated audit organization (as described in our report on the Statement of Fund Accountability Statement), we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and 45 CFR part 75. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of RHSP's compliance with those requirements.

The results of our tests disclosed the following instances of non-compliance that required to be reported under *U.S. Government Auditing Standards* and which are described in section 5.3

- Noncompliance to the Income Tax Act CAP 340. (Note 5.3.1)
- Inadequate reporting of sub recipients. (Note 5.3.2)

This report is intended solely for the information and use of management of RHSP and CDC. However, upon release by CDC, this report is a matter of public record and its distribution is not limited.


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Ernst & Young
Certified Public Accountants of Uganda
Kampala

03 August 2020

5.2 FINDINGS AND RECOMMENDATIONS ON INTERNAL CONTROL.

5.2.1 Weaknesses noted in the Financial Statement Close Process

Condition

Although the organization has some close processes in place, we noted the following weaknesses that needed to be improved to strengthen the entire process;

- Financial information (detailed transactions listings and schedules) initially availed for the audit was incomplete, as transactions worth USD 117,133 were not included. This necessitated passing of several adjustments and delays in the provision of the project's period fund accountability statement / financial report.
- There were variances between the opening and closing balances between the prior period signed project report and what was posted in the accounting records in the accounting system. This resulted from subsequent entries that were posted to the opening balances as a result of non-closure of one period after a financial year end.
- There were late submissions of accountabilities which resulted in late review and posting of these accountabilities into the accounting system (see Appendix 7.1). In addition, there were instances of late preparation and review of bank reconciliations which is a key monthly financial control (see Appendix 7.2)

Criteria

45 CFR 75.302(b) 2,3&4 requires that the financial management system of each non-Federal entity must provide for the following; (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. (4) Effective control over, and accountability for, all funds, property, and other assets. In addition, 45 CFR part 75.303(a) requires that the non-Federal entity establishes and maintains effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Section 6.3.3 of the RHSP finance manual emphasizes preparation of the bank reconciliations by the accountant and submission to the Finance Manager for review by the 7th day following the month end and approved by the Director of Finance and Administration by the 10th day following the month end.

Section 7.4 and 7.5 of the Finance Manual specify that all advance payments for project activities and travel shall be accounted for within 5 and 7 days upon return from the activity or travel respectively.

Cause

Gaps in the old (overhauled) version of the Navision accounting system. The accounting system could not close at the end of the project period and therefore would allow subsequent posting of entries to project accounts.

5.2 FINDINGS AND RECOMMENDATIONS ON INTERNAL CONTROL (CONTINUED).

5.2.1 Inadequacies in the Financial Statement Close Process (Continued).

Effect

Inadequacies in the design of financial statements close process results in management not receiving timely financial information for decision-making. Risks of material misstatements may arise due to inaccurate compilation of the financial statements.

Recommendation

RHSP Management should ensure effective design and operation of financial controls, evaluate efficiency and effectiveness of the current financial statement close process and make appropriate modifications.

Auditee's Comment.

The inadequacies and delays were attributed to Navision system reconfiguration and data migration efforts that were intended to improve on the accuracy on completion and reliability of reports from the system as well as ensuring adequate financial statements close process.

There were also departmental restructuring, recruitment and training of new staff during the year 2020

The issue was addressed, and this will be evidenced in the year 2020

5.2 FINDINGS AND RECOMMENDATIONS ON INTERNAL CONTROL (CONTINUED)

5.2.2 Lack of formal documentation of some key organization processes

Condition

There is no formal policy or procedure utilized to guide management in the operation of Beyonic (Mobile Money) accounts through which multiple project transactions of material amounts are conducted.

For example, guidance (amount and approvals) over the transfer of funds from the project bank accounts to the Beyonic platform, maximum/minimum amounts to be held and transacted on the platform, transaction types covered by Beyonic payments etc.

In addition, although partners and CBOs to work with were selected ensuring certain general key controls are adhered to, there is no formal documentation of the partner management process to include key focus areas like the identification and approval of partners, CBOs and project beneficiaries and monitoring of the sub recipients or partners.

Criteria.

According to 45 CFR 75.302 (b), the financial management system of each non-federal entity must provide the following, (6) written procedures to implement the requirement of 45 CFR 75.305(7) standards governing the use of banks or other institutions as depositories of advance payments. (7) Written procedures for determining allowability of costs in accordance with sub part E and terms and conditions of the federal award.

Further, 45 CFR 75.303, states that the non-federal entity must *establish* and *maintain* effective internal controls over the federal ward that provide reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations and terms and conditions of the federal award.

Cause

Delays to update policies with changes in the payment management system for example Beyonic and some changes in program activities.

Effect.

Lack of formally documented processes could result into staff not adhering to key controls within certain processes as there is lack of detailed guidance.

Recommendation.

Management should ensure formal documentation of all key processes and relevant controls that aid in the execution of project activities.

Auditee's Comments

Management put in place limits(100m) for Beyonic mobile payments management system and the necessary approvals for replenishment and transfers.

For CBOs, there is a criterion followed to select those coming on board. The program, finance and grants teams perform routine monitoring visits to as well.

To address the issue raised above of process documentation, management embarked on an exercise to update process documents and manuals as well as SOPs. Efforts are in place to have this fast tracked to conclusion

5.3 FINDINGS AND RECOMMENDATIONS ON COMPLIANCE WITH AGREEMENT TERMS AND CONDITIONS AND APPLICABLE LAWS AND REGULATIONS.

5.3.1 Noncompliance to the Income Tax Act CAP 340.

Condition

The project recruited volunteers that worked as data entrants and reviewers, counsellors and mentors as well as laboratory assistants. These were given service and employment contracts, however, no PAYE or 6% WHT as specified by the Income tax act was withheld from their monthly earnings.

In addition, late remittances of WHT and Local Service Tax (LST) were noted contrary to the specified deadlines for WHT and LST of, fifteenth (15) of the month following the month in which the tax was withheld and between the 01 July and 31 October respectively, as required by the income tax act.

Criteria

45 CFR 75.441 states that Costs resulting from non-federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the Federal award, or with prior written approval of the HHS awarding agency

In addition, 45 CFR 75.400 (a) and (c) state that, the non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices and that the non-federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal-award.

Further, Section 116 (1) of the Income Tax Act requires every employer to withhold tax on a payment of employment income to an employee and section 119 requires any person or company (Designated in a notice issued by the Minister of Finance) that pays amounts in aggregate exceeding one million to any person in Uganda to withhold 6% of the gross amounts paid.

Cause

There were systems disruptions due to bank payment system upgrades in the mentioned periods which led to delayed remittances. There were also gaps in ensuring early filing of returns by the staff in charge.

Possible effect.

Exposure of the organization to fines and penalties as specified in the Act. (Interest surcharge of 50% of the amount unpaid).

Recommendation.

Management should ensure compliance to all applicable income tax laws and regulations.

Auditee's comments

The late remittances in July and October 2018 were noted and the finance leadership put in place measures which include (compliance tracker and staff rotations) to have the delays avoided.

5.3 FINDINGS AND RECOMMENDATIONS ON COMPLIANCE WITH AGREEMENT TERMS AND CONDITIONS AND APPLICABLE LAWS AND REGULATIONS. (CONTINUED)

5.3.2 Inadequate reporting of sub recipients.

Condition

There was no submission of required project reports by some partners (quarterly and final progress reports) and some Community Based Organizations (monthly progress, monthly financial and final progress reports) contrary to the requirements of their agreements. Specific examples include Masaka Referral Hospital, Bujjuko and UYDEL.

In addition, there was inconsistency in the submission of reports. The subrecipients (Partners and CBOs) provided reports for some months and quarters and not for others. (**See Appendix 7.3.**) There was also no evidence of timely submission of the reports as required by the signed sub award agreement and memorandum of understanding.

Criteria.

The subaward agreement (clause 3.8) and Memorandum of Understanding (Clause 3.3) respectively require partners to submit quarterly reports by the 15 of the month following the end of the quarter and CBOs to submit monthly financial and progress reports by the 10 of the month following each month end plus a final progress report to the director programs with 15 days of the close of the project period.

45 CFR 75.352 (b) & (d) 1&2. (b) states that Pass-through entities are required to evaluate subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. (d) Monitoring of the activities of the subrecipient is necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward and that subaward performance goals are achieved. Monitoring of the subrecipient must include, (1) reviewing financial and performance reports required by the pass-through entity, (2) following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews and others.

Cause

Gaps in the existing reporting formats by CBOs. There were also filing and document retrieval gaps as most of the reports were later obtained from the custody of program offices as well as the Archive offices in Entebbe.

Effect.

Funds sent to the sub recipients if not monitored and reported upon can result into losses especially if they are used for unauthorized activities.

Recommendation.

RHSP management should closely monitor all federal award subrecipients (Partners and CBOs) and ensure compliance to both approved budget workplans and signed subaward agreements and MOUs.

Auditee's Comment

Some progress reports (A global) for the 4 quarters were retrieved from the program team and our cluster offices after the audit.

Accountabilities for funds advanced to CBOs were all provided. However, to ensure harmonized reporting, management has come up with a standard reporting format for all CBOs and a joint review of accountabilities to address this.

6. FOLLOW UP ON PRIOR PERIOD AUDIT ISSUES

	Condition	Recommendation	Current Status
6.1	<p>Excessive use of cash with no limits to cash holding Significant amounts of cash were held at hand to facilitate operational activities. We noted that related cash balances for the months of May 2017 and October 2017 were UGX 84,192,500 and UGX 82,061,600 respectively. In addition, we noted that there is no formal policy regarding the limits of project cash held at any one point in time</p>	<ul style="list-style-type: none"> • Management needs to come up with a policy on cash holding limits and devise ways of reducing excessive holding of cash in the course of implementation of activities. • In addition, all cash held at the office premises and in transit should be adequately insured. 	Solved
6.2	<p>Bank balances not maintained in interest bearing accounts. There was no evidence that bank balances were kept in interest bearing accounts for the period of April 1, 2017 to March 31, 2018. The amount of interest imputed was found to be USD 4,563, should have been remitted to CDC.</p>	<ul style="list-style-type: none"> • All bank balances should be maintained in interest bearing accounts in compliance with CDC regulations. 	Solved

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6. FOLLOW UP OF PRIOR YEAR ISSUES (CONTINUED)

	Condition	Recommendation	Current Status
	<p>Inadequacies in the financial statement close process.</p> <p>Information initially gathered during the financial statement close phase was often incomplete, resulting in numerous cycles of adjustments and several revisions to the Project's financial report hence a delay in the provision of the reconciled fund accountability statement. The financial report or trial balance was also not readily available at the start of the audit and management could not come up with a consolidated position largely because of incomplete and unreconciled information.</p> <p>Included in payables is a balance amounting USD 4,486 on an account called 'Prior year entries' serving the same purpose as the unliquidated obligations account. This account once reconciled should have had a nil balance.</p> <p>We also observed that the project's control accounts were not reconciled on a timely basis during the period. As at March 31, 2018, the RHSP Main control account and the NGI control account had payable balances amounting to USD 13,065 and USD 2,537 respectively.</p>	<ul style="list-style-type: none"> • Management should ensure compliance with all sections of the finance manual to ensure an accurate close of financial statements. In addition, management should monitor the status of the established closing process deadlines and reallocate resources when possible to ensure that timelines are met. • Management should evaluate the efficiency and effectiveness of the current procedures. 	<p>Pending.</p>

7. APPENDICES.

7.1 Late submission and review of accountabilities.

Posting Date	External Doc No	Description	Payee	Debit - USD	REMARKS
19/08/2018	GBUR-UGX-0016	11-Nalubega M-adv for car hire Mpigi	Nalubega Maria	495	Activity ended 18 th May 2018 and accountability was submitted 18 th June and reviewed 18 th August 2018
24/07/2018	GBUR-UGX-010	21- Oteeni Ali-Paymt for SDA&Transport Lab Hub Sup	Oteeni Ali	519	Activity ended 30 th May 2018 and accountability was submitted 17 th July 2018
20-06-18	GBUR-UGX-010	29-Odieka Rauben Paymt for SDA&Transport	Odieka Reuben	499	Activity ended 30 th May 2018 and accountability was submitted 18 th June 2018
14-09-18	GBUR-UGX-969	4-Opolot J-Adv for district facility mentorship	Opolot Julius	1,549	Activity ended 31 st August 2018 and accountability was submitted 13 th September 2018
20-07-18	GBUR-UGX-0205	3-Kigongo S-Adv paymt for SDA&TP, Gomba	Kigongo Stephen	945	Activity ended 22 nd June 2018 and accountability was submitted 19 th July 2018

7.2 Late preparation and review of bank reconciliations.

Bank reconciliation Month	Bank	Submission date	Due date	Late days
Mar-19	Barclays UGX	28-Jun-19	07-Apr-19	82
Dec-18	Barclays UGX	12-Jan-19	07-Jan-19	5
Jul-18	Barclays UGX	12-Aug-18	07-Aug-18	5
Aug-19	Centenary UGX	10-Sep-19	07-Sep-19	3
May-19	Centenary UGX	24-Jul-19	07-Jun-19	47
Apr-19	Centenary UGX	14-May-19	07-May-19	7

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7. APPENDICES (CONTINUED).

7.3 Inconsistent and late submissions.

Quarterly progress reports not submitted.

Partner	Quarters for which no reports were submitted
A-Global	2018 Quarter 2,3 & 4, 2019 Quarter 1.

Monthly financial and progress reports not submitted.

CBO	Months for which no reports were submitted
Kyazanga Hope of life	April to December 2018, April to September 2019.
D&D Community Initiative.	April to December 2018, January to March 2019.
Rapha Medical Centre	April to December 2018, January to March 2019.
Rakai Orphans HIV/AIDS Project	April to June 2018, January, March, July to September 2019.
Bataka Association	April to December 2018, April to September 2019.
Kalamba Community	April to June 2018, July to September 2019
Lwengo youth & Women	April to December 2018, April to September 2019.