



NATIONAL AUDIT OFFICE

2021

Audit Report on the Government COVID-19 Response - Procurement and Distribution of Medical and Food Items





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Acronyms

AC	Assembly Centre
AG	Auditor General
AGD	Accountant General's Department
BCC	Banjul City Council
CBG	Central Bank of The Gambia
CMS	Central Medical Store
COVID-19	Coronavirus Disease 2019
DP	Distribution Point
DTL	Detailed Transaction List
EFSTH	Edward Francis Small Teaching Hospital
FDI	Foreign Direct Investment
FR	Financial Regulation
GDP	Gross Domestic Product
GLF	Government Local Fund
GMD/D	Gambian Dalasi
GoTG	Government of The Gambia
GPPA	Gambia Public Procurement Authority
GPPC	Gambia Printing and Publishing Corporation
GRN	Goods Received Note
HHs	Households
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
KMC	Kanifing Municipal Council
LRR	Lower River Region
MoFEA	Ministry of Finance and Economic Affairs
MoH	Ministry of Health
MoTIE	Ministry of Trade, Industries, Regional Integration and Employment
NAO	National Audit Office
NBR	North Bank Region
NDMA	National Disaster Management Agency
NGO	Non-governmental Organisation
OT	Open Tender
PCU	Project Coordinating Unit
PIU	Police Intervention Unit



PV	Payment Voucher
RFH	Riders for Health
RFQ	Request for Quotation
RHT	Regional Health Team
RMS	Regional Medical Store
SAI	Supreme Audit Institution
ToR	Terms of Reference
URR	Upper River Region
WAHO	West African Health Organisation
WCR	West Coast Region
WHO	World Health Organisation

Foreword by the Auditor General

This report provides the National Assembly and the general public with information on the support schemes put in place by the Government of The Gambia and how funds appropriated by the National Assembly and grants received from donors to reduce the impact of Coronavirus Disease (COVID-19) were managed. This is the first phase of our audit, and the report covers the procurement and distribution of food and medical items in the Greater Banjul Area. The second phase of the audit, which is already underway, will cover the rest of the country and, in addition to the procurement and distribution of food and medical items, that report will also include allowances paid to frontline workers, moneys paid to quarantine centres, support to Gambians studying abroad, and assistance extended to the media, hospitality industry and other beneficiaries.



The office has taken a unique approach to the audit of COVID-19 fund flows compared to our usual regularity and performance audits. Alert to the possibility that economic conditions are likely to incentivise fraud and result in waste and inefficiency, we started off by issuing guidelines based on the procurement, financial and stores regulations and highlighting preventive controls to accounting officers and authorities to address the heightened risk to and significant changes to their operations.

I have also advised that the authorities engage local Government Authorities and Non-Governmental Organisations to enhance access to the general public and avoid duplications.

The audit revealed control weaknesses such as non-compliance with financial and procurement regulations and lack of transparency in the award of contracts. The planning of the distribution of food was at best chaotic, resulting in severe delays in the distribution of food items to some regions. There was also no specific guideline for the identification of vulnerable persons resulting in some vulnerable households not benefitting from the support to which they were entitled. I encourage government to implement recommendations contained in this report so that responses to similar situations in the future are delivered more effectively.

I wish to express our appreciation to the Permanent Secretaries of the Ministries of Finance & Economic Affairs, Health and Trade, Industries & Regional Integration. Our appreciation is also extended to the National Disaster Management Agency and all other institutions for their co-operation during the audit.

Finally, I am grateful to all my staff for their tireless efforts and dedication to duty. Their continued support and co-operation are deeply appreciated.



Karamba Touray (**Auditor General**)

1. Background

About the NAO

The National Audit Office (NAO) was established under Section 159(1) of the 1997 Constitution of the Republic of The Gambia as the Supreme Audit Institution (SAI) to assist the Auditor General in the performance of the functions conferred on him or her by the Constitution or any act of the National Assembly.



The Auditor General (AG) has the responsibility to audit the accounts of all Government institutions, Local Government Authorities, and other public bodies. The functions of the AG and NAO are described in detail in Section 160 of the 1997 Constitution. The NAO was granted autonomous status by the National Assembly through the National Audit Office Act 2015.

Mission



Vision





The COVID-19 Pandemic

International Outbreak

The World Health Organization (WHO) declared the outbreak to be a Public Health Emergency of International Concern on 30 January 2020 and recognised it as a pandemic on 11 March 2020. The pandemic has led to severe global socioeconomic disruption, including the postponement of various in-person gatherings. Globally, widespread fears of supply shortages resulted in panic buying while various government institutions, schools and universities closed except for essential services.

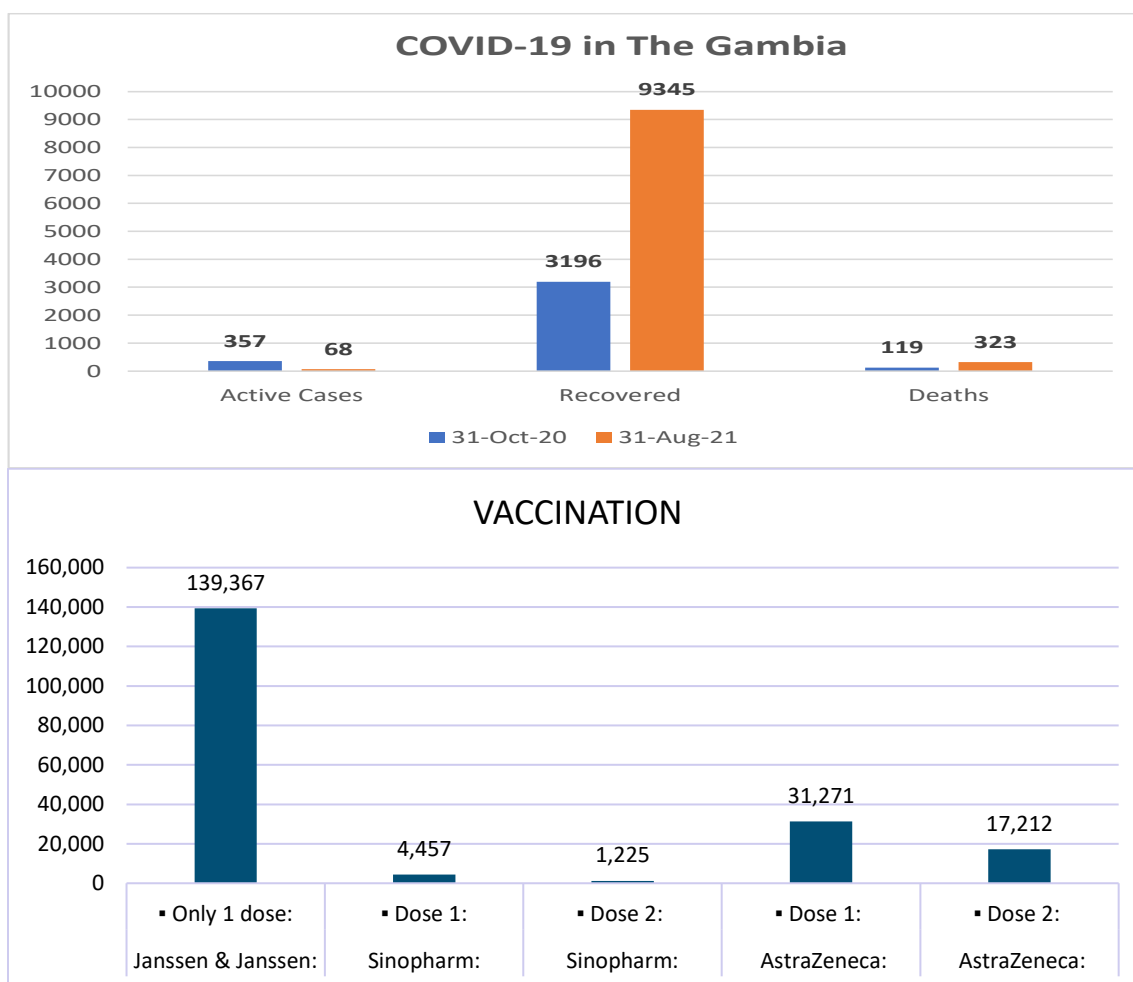
In response to the pandemic, governments around the world adopted sweeping measures, including full lockdowns, shutting down airports, imposing travel restrictions and completely sealing off their borders, to contain the virus. This has come at a notable cost to the global economy. Under these conditions, SAls have a vital contribution to make to keep governments and others managing disaster-related aid accountable to parliaments, citizens, and other stakeholders for the use of public resources.

Experience from previous pandemics and disasters also tells us rapid responses can bring increased levels of waste, mismanagement and corruption at a time when government resources are under critical pressure.

Outbreak in The Gambia

The Gambia recorded its first case on 17 March 2020. As a result, the President of the Republic of The Gambia declared a state of public emergency on the 27 March 2020 to curb the spread of Coronavirus (COVID-19) pandemic which led to the closure of all non-essential businesses. Following these, the Ministry of Finance and Economic Affairs (MoFEA) performed a preliminary assessment of the potential effect of the pandemic on our economy and briefed the National Assembly. The Ministry's assessment projected a decline in Real Gross Domestic Product (Real GDP) growth of the economy from 6.2% to 3.2%. It was realised that this would lead to disruptions to key sectors of the economy such as tourism, trade, Foreign Direct Investment (FDI), remittances, employment, among others, which informed the government's decision to initiate these relief packages.

The bar charts below show the confirmed covid cases, deaths and vaccination as at 31 August 2021.



The Government of The Gambia (GoTG) recognised that Gambians deserve an urgent national response to both the health and socio-economic crises resulting from losses in productivity and remittances to Gambian households. The President added that they will ensure that support provided to all citizens, especially the vulnerable, is real in value.

Having to deal with a pandemic for the first time required an extraordinary response. The GoTG responded by redirecting GMD1.7 billion which included GMD750 million for its health and economic response, and a further GMD909 million for the procurement of food items for vulnerable households. Additional funds and other assets were also provided by donors.

Emergency responses and quick actions are required to save lives and livelihoods, but the easing of controls and the streamlining of processes and procedures to respond to crises increase the risk of misuse or abuse of public resources. It is in this area that the NAO can contribute.



Focusing the NAO Response

Risk Assessment Exercise

The nature of COVID-19 pandemic has meant public spending, as in many jurisdictions, occurred through fast-tracked processes. As a result, risks of corruption, mismanagement and waste of public funds have increased. There is a particular risk that laws and regulations were not fully complied with in responding to this “emergency” situation.

In April 2020, the Auditor General reminded relevant stakeholders to be mindful of public financial management and procurement rules and regulations when carrying out activities using COVID-19 funds while at the same time ensuring the continuation of critical service delivery.

Stakeholders relevant to the pandemic response were visited by staff of the NAO to gain an understanding of the systems and processes applied in the fight against COVID-19. These included MoH, MoFEA, MoTIE and NDMA. From this initial review, a number of risks were identified which were then subjected to a risk ranking using the following criteria:

- level of risk based on previous audit findings;
- estimated level of citizen interest;
- estimated level of National Assembly interest;
- level of risk based on media coverage; and
- level of donor interest.

This allowed the NAO to focus audit resources on the areas of high potential risk. At the end of this exercise, procurement and distribution of medical and food items were identified as some of the highest risk areas and were therefore prioritised for immediate audit attention.

NAO Audits – Phase 1

The procurement and distribution of medical and food supplies in response to COVID-19 attracts significant public interest. The significant publicity and citizen interest encouraged the NAO to audit these programmes during the first phase of the audit. Phase 1 covered the procurement and distribution of these items in the Greater Banjul Area.

The programmes were assessed using the relevant criteria that govern procurement and distribution as outlined in the Public Procurement Act 2014 and Regulations of 2019, Public Finance Act 2014 and Financial Regulations 2016, Standard Operating Procedures for storage and distribution of medical items 2018 and other relevant procedural manuals.



NAO Audits – Phase 2 and Beyond

Phase 2 covers the distribution of both medical and food items across the rest of the country. It also covers payment to frontline workers and the procurement and payment of the quarantine centres.

This will not be the end of NAO work on COVID-19 funds; other high-risk areas such as allowance/payments to overseas students, hotel workers and restaurant owners will also be audited in the future. Reports on these future audits will be submitted to the National Assembly and published in due course.



Outline of this Report

The table below shows an overview of the content in each Section of this report.

Section	Page No.	Overview
Foreword by the Auditor General	5	A personal message from the AG. What the report covers and why it is important.
Background	6	General information about the NAO, the covid pandemic and NAO's response
Introduction	10	Introduces the audits and the audit objectives, scope and methodology
Overall Conclusion	13	The overall conclusion of the audits including some of the common themes identified.
Executive Summaries – Individual Reports	18	Summary of the key findings and conclusions of each of the individual audits.
Detailed Findings	32	Detailed findings from the individual audits providing risks and recommendations for audit issues identified. Also includes responses from auditee management.

2. Introduction

COVID-19 is an unprecedented global public health pandemic, with severe health and economic consequences. As the situation unfolds and countries respond, the role of SAIs became increasingly important in assisting government response processes by maintaining public financial management discipline and safeguarding transparency and accountability. Throughout the crisis, the major emphasis of governments is on protecting livelihoods and public health. Therefore, auditors are constrained both by the physical contact limitations and the need to avoid inhibiting government's prompt responses to the pandemic. As a result, key oversight controls may suffer, particularly as public financial management systems are streamlined to be more flexible.



Find below details of funds spent in The Gambia in response to the COVID-19 pandemic.

Sources of funding	Food items procurement and distribution (GMD)	Medical items procurement and distribution (GMD)	Total (GMD)
GoTG	859,365,572	123,232,642	982,598,215
World Bank	None	97,331,850	97,331,850
Total	859,365,572	220,564,492	1,079,930,065

There were also donations of hand sanitisers, facemasks and food items from individuals and business communities to support government in its fight against the COVID-19 pandemic.

These funds and donations formed the basis for the audit work which has led to this report.

Audit Objectives

The overall objective of the audit was to ascertain whether the GoTG response to the COVID-19 pandemic was delivered in accordance with all applicable laws and regulations.

Specific objectives were to ascertain whether:

- the procurement and distribution of medical items in response to the COVID-19 emergency were carried out in compliance with all relevant laws and regulations;***
- the procurement of food items was carried out in accordance with relevant laws and regulations; and***
- equitable distribution of food items on COVID-19 was accounted for in accordance with relevant laws and regulations, and that the food items reached the intended beneficiaries in a timely manner within Banjul and Kanifing Municipality.***

If implemented fully, the recommendations made in this report will help to improve the GoTG response during the remainder of the pandemic response and will help to guide response to any similar emergency in the future.



Scope

The audit covered the procurement and distribution of medical and food items for ***the period from 1 March 2020 to 31 October 2020***. It covered distribution in the Greater Banjul area.

Priority Ranking

Detailed findings have been given a priority ranking of **High**, **Medium** or **Low**. This grading represents the estimated level of risk resulting from the issues identified. A summary of the ranking of these findings is provided in the table below.

Priority	Overall Findings	Food Procurement	Food Distribution	Medical Procurement & Distribution
High	43	9	10	24
Medium	29	13	16	0
Low	0	0	0	0
Total	72	22	26	24

Where the risk is identified **high**, it is imperative that immediate action is taken to address the matter. Failure to address the matter may result in significant control weakness or loss.

Where the risk identified is ranked **medium**, corrective action should be taken on the matter as soon as possible.

Where the risk identified is ranked **low**, it is desirable that corrective action be taken as it will result in enhancing controls and improve efficiency.

Methodology

We conducted our audit in accordance with International Standards for Supreme Audit Institutions (ISSAI) 4000. This standard requires us to plan and perform our audits in accordance with the applicable procedures. This involved performing a risk assessment through understanding the entity and its environment.

In pursuance of Section 160 of the 1997 Constitution, the Auditor General is required to satisfy himself that money charged on the Consolidated fund or other public fund, or appropriated by an Act of the National Assembly, and expended, has been applied for the purpose for which it was charged or appropriated, and that expenditure conforms to the authority which governs them. In this respect, the National Audit Office carried out an audit of the funds that were received and used in controlling the spread of the COVID-19 pandemic and thus its economic impact.



We reviewed documentation and held discussions with the relevant officials to obtain adequate and relevant evidence to address the audit objectives. We also conducted physical verification of the items procured and storage facilities in place.

Health

We conducted inspection and performed verification of medical items at the Central Medical Store, Regional Health Directorates 1 and 2, Edward Francis Small Teaching Hospital (EFSTH), Kanifing General Hospital, Bundung Maternal and Child Health Hospital and Brikama District Hospital to confirm controls over items procured, donated and distributed.

Food

The audit covered the period during which food items were procured by MoTIE and transported from the Assembly Centre to the Distribution Points (DPs) by the National Disaster Management Agency (NDMA) and consignees to eventual delivery to the beneficiaries (vulnerable households).

We also held discussion with officials of NDMA, the Logistics Officer, consignees and a sample of beneficiaries.

Management response

As part of our audits, management are given a chance to submit formal comments to the recommendations made. Comments received are provided under each finding presented in the Detailed Findings sections of this report. Where relevant, auditor comments on the management response have also been included.

Appreciation

We would like to put on record our sincere appreciation to all those who have contributed to this audit. Without your sacrifice and commitment this report would not have been possible.



3. Overall Conclusion

Whilst acknowledging the emergency nature of the situation, many procurements of food and medical items **did not comply with relevant laws and regulations**. Issues of non-compliance were regular, took place at all stages of the procurement and distribution cycle and across the procurement/distribution of both food and medical items. As a result, full value-for-money was not achieved, public resources were wasted, and the GoTG COVID-19 response was not maximized.

It is important that even when faced with an emergency situation, proper procedures, as set in law, are followed. While it may be necessary for Laws and Regulations to be lax based on experiences from the initial pandemic response, this cannot be used as an excuse for the repeated breaches included in this report. Mostly, these breaches did not give any obvious benefit in responding to COVID-19 and, in some cases, are likely to have actually undermined the overall objectives of treating sick patients and supporting vulnerable households. Often these breaches are likely to have led to a significant waste of public resources.

Overall Summary

Key issues identified in relation to each audit objective are shown in the table below. Further details on some of the most critical issues are also described beneath.

Audit Objective	Conclusion	Key Issues Identified
Ascertain whether the procurement of food items was carried out in accordance with relevant laws and regulations.	No	<ul style="list-style-type: none"> No needs assessment was conducted to determine quantity of rice, sugar and oil required. [See section 7.1.1] No publication of successful bidders by the MoTIE. [See section 7.2.10] Missing contract documents for six transactions amounting to GMD63,775,000. [See section 7.2.6] Failure to tender contract above GPPA threshold of GMD1,000,000. [See section 7.3.5] No GPPA approval for the use of single source procurement. [See section 7.2.1] Suppliers with lower bids not awarded the contracts. [See section 7.3.3] Missing payment vouchers amounting to GMD63,775,000 not presented for audit. [See section 7.5.1]



Audit Objective	Conclusion	Key Issues Identified
<p>Ascertain whether equitable distribution of food items on COVID-19 are accounted for in accordance with relevant laws and regulations, and that the food items reached the intended beneficiaries in a timely manner within Banjul and Kanifing Municipality.</p>	<p>No</p>	<ul style="list-style-type: none"> • No involvement of local authorities in selection of vulnerable households in Banjul. [See section 8.1.1] • Missing out vulnerable households within the Bakau Newtown/Fajara and Manjai Kunda/Kotu wards. [See section 8.1.5] • Missing delivery notes for food items received at LRR from the assembly centres. [See section 8.1.3] • Differences noted between food items transported to distribution points and food items procured. [See section 8.1.4] • Poor storage caused damage to some food items and poor handling caused damage to some bags of rice during offloading from trucks before distribution began. [See section 8.2.5] • Errors detected in Kobo Collect software as it was recording what a household should receive instead of what was actually received. [See section 8.4.1]
<p>Ascertain whether procurement and distribution of medical items in response to the COVID-19 emergency were carried out in compliance with all relevant laws and regulations.</p>	<p>No</p>	<ul style="list-style-type: none"> • Procurements of medical items amounting to GMD123, 232,642 were made without any needs assessment. [See section 9.1.1] • Payment of €40,000 for transportation of herbal tonic from Guinea-Bissau for which there was no proven medical need. [See section 9.2.2] • GPPA approval was not provided for single-source procurements totalling over GMD2million. [See section 9.2.1] • Payments amounting to over GMD22 million were made for which supporting documents could not be provided. [See section 9.2.5] • Imprests amounting to around half a million Dalasi have not yet been retired. [See section 9.5.1] • No evidence to show that items procured worth over GMD5 million were delivered to the Central Medical Stores. [See section 9.3.1] • GMD5.7 million of fuel, distributed to the Joint Security Team could not be traced to fuel stock records. [See section 9.4.2] • Potential overpayment of more than \$1 million in relation to Turkish medical procurement. [See section 9.2.4]



No needs assessments

A full needs assessment is a critical first stage of any procurement ensuring that goods/services procured are required, properly specified and to focus the procurement process to achieve maximum value-for-money. In the context of the GoTG COVID-19 response, such assessments would have helped to determine areas where intervention was urgently required, identify specific requirements for these interventions and assess the extent of funding required. Unfortunately, across the various procurements of medical and food items no such needs assessments were performed. This resulted in the poor utilization of financial resources as procurement of some equipment was not considered to be of urgent need and therefore deprived funds from being used in other priority areas.

Incorrect application of laws/regulations

The audit also noted instances of non-compliance with financial and procurement regulations. This included the use of single sourcing without GPPA approval, processing of payments without attaching the required documents and missing documents such as delivery notes to accompany food items to distribution centres.

We further noted that contracts that required to be sourced through open tender were, in fact, awarded through the request for quotation procedure. In addition, we noted instances where contracts were not awarded to the lowest bidders without any adequate explanation.

Aside from the issue of legal compliance, failure to adhere to these requirements is likely to have meant that full value-for-money has not been achieved and that public money has been wasted.

Maintenance of stores documents

The audit noted that tally cards and inventory systems were not adequately maintained across health facilities at all levels. Some items of inventory such as ventilators and masks were not tagged and items supplied to EFSTH as shown in the CMS records could not be traced to hospital store records.



A contract for around \$3.9 million was signed for the purchase of ambulances and other medical equipment from Turkey, conducted using World Bank procurement guidelines. However, only one supplier was invited to supply these items and it later became clear that other suppliers stated that they were able to satisfy the contract for between \$1.2 million and \$1.7 million less.

It is hard to justify this single-source arrangement due to an emergency as, while the contract was signed on 8th April 2020, the equipment only arrived in The Gambia on 20th July 2020. In addition, the cost of transporting the equipment by air was over \$666,000; if it was sent by sea, costs are estimated to be over \$500,000 less. If the items had been sent shortly after the contract had been signed, they would have arrived earlier than they did, even by sea.



Stock controls

There were control lapses in the maintenance of stores documents. Donations were received from Project Aid that were not recorded in the inventory system. There were discrepancies between tally cards and physical inventory found in store.

Delivery notes to confirm delivery and receipt of food items transported from one distribution point to another were not provided for our review.

The audit further noted that some delivery notes were only signed but not stamped by the consignees to acknowledge receipt of the goods said to have been delivered to their DPs.

Four boxes of COVID-19 Organics (herbal drinks from Madagascar) were supplied, despite WHO warnings against the effectiveness of such herbal drinks to treat patients. While, as reported in the international media, the Organics was given free of charge from the Government of Madagascar, a cash payment of €40,000 equivalent to GMD 2 million was made for delivery of the boxes to Banjul International Airport (from Guinea Bissau). The size and nature of this payment suggests possible financial misappropriation. The “medicine” remains unused.



Photograph taken by auditors during visit to CMS



4. Executive Summary– Food Procurement

Background

GoTG, through MoFEA, put aside a GMD734 million virement from debt relief towards food support for the citizenry according to the President's speech on 26 April 2020. Additional virements were subsequently made bringing total virements to approximately GMD1 billion. The GoTG recognised that Gambians deserved an urgent national response to both the health and socio-economic crises resulting from losses in productivity and remittances to Gambian households. The President added that they will ensure that support provided to all citizens, especially the vulnerable, is real in value.

Purpose: The GoTG, through the Ministry of Trade, Industry, Regional Integration and Employment (MoTIE), in collaboration with the National Disaster Management Agency (NDMA) procured and distributed COVID-19 emergency food support to vulnerable Gambian citizens from May 2020 to September 2020.	
Procurement of rice, sugar and oil for distribution to vulnerable households within the country	
Auditee	Ministry of Trade, Industry, Regional Integration and Employment (MoTIE) – Procurement National Disaster Management Agency – Distribution
Focus of Audit	Government Local Fund (GLF)
Subject to audit	GMD 909,859,918 relief towards procurement, transportation and distribution of food items Procurement of 264,500 (50kg) bags of Rice amounting to GMD 323,025,000 Procurement of 279,500 (50kg) bags of Sugar amounting to GMD 378,170,000 Procurement of 185,200 (10L) drums of Oil amounting to GMD 130,787,000 Transportation cost GMD 27,383,572
Expenditure as at 31 October 2020	GMD <u>859,365,572</u>

Audit Objectives

The main objective of this audit was to ensure that the procurement of food items was carried out in accordance with relevant laws and regulations. In addition, the other objectives of the audit were to ascertain whether:

- the funds allocated for the procurement of food items were effectively utilised as intended;***



- *all food items procured during the period are delivered by the suppliers to the Assembly Centres;*
- *food items delivered at the Assembly Centres are properly accounted for in accordance with Stores Regulations; and*
- *that all the procured food items are properly transported from the Assembly Centres to the Distribution Points as planned with proper documentation.*

Main Findings

In order to address the objectives above, the audit tried to answer a series of Audit Questions. These questions and our conclusions are presented in the table below.

Audit Question	Conclusion	Key Findings
Was a proper needs assessment performed and full specification of required goods completed before the commencement of the procurement process?	No	<ul style="list-style-type: none"> • Need Assessment report and the approval of the items specified with the quantity were not provided for our review. [See Section 7.1.1]
Were the bids properly evaluated by the responsible committee, and were the names of the responsive bidders published in the media?	No	<ul style="list-style-type: none"> • Some contracts awarded above government price ceilings. [See Section 7.3.2] • Suppliers with lowest bids not awarded contracts. [See Section 7.3.3] • Two suppliers were contracted to supply food items worth GMD98,300,000 but no document was presented to evidence their registration with GPPA. [See Section 7.2.4] • No evidence of publication for successful bidders by the Ministry. [See Section 7.2.10] • The contract documents for six transactions amounting to GMD63,775,000 were not presented for our review. [See Section 7.2.6]
Were procurements under RFQ procedures (in relation to transportation of procured foodstuffs) conducted in accordance with legal requirements?	No	<ul style="list-style-type: none"> • The contract values for all the transporters were above the GPPA threshold of GMD1,000,000 for RFQ. Open tender procedure should have been applied. [See Section 7.3.5] • Transporters' quotations were not provided for our review. [See Section 7.2.8]
Was the single sourcing and emergency	No	<ul style="list-style-type: none"> • The single sourcing was not in line with GPPA regulations as evidence of approval by GPPA was not provided for our review. [See Section 7.2.1]



Audit Question	Conclusion	Key Findings
procurements properly followed?		
Were payments properly made and documented?	No	<ul style="list-style-type: none"> A supplier supplied 53,791 (10L) drums of oil less than procured amounting to GMD37,653,700 based on the delivery note provided for our review. [See Section 7.4.1] Six payment vouchers amounting to GMD63,775,000 were not presented for our review. [See Section 7.5.1] All the payments made were not supported with suppliers' receipt. [See Section 7.5.5] Unnecessary costs were incurred for the transportation of food items from Jimplex to Banjul at a cost of GMD1,004,800 which should have been the responsibility of the suppliers. [See Section 7.5.3]

No needs assessment

A total of D832 Million was spent on the procurement of rice, sugar and oil to support vulnerable households during the pandemic without conducting a needs assessment. In addition, the contract committee procured more bags of sugar and drums of oil than the planned procurement as summarised below in the table:

Items	Open Tender	(Single Sourced) 15% Contingency	Total to be procured	Quantity Procured	Difference
Rice (50kg)	230,000	34,500	264,500	264,500	-
Sugar (50kg)	230,000	34,500	264,500	279,500	(15,000)
Oil (10L)	148,000	22,200	170,200	185,200	(15,000)

The approval of the items and quantity specified to be procured by the main committee (COVID 19 Cabinet Sub-Committee) was not presented for our review. Such an assessment would identify the quantities of rice, sugar and oil required and the regions that needed most support. The contract committee could not provide justification for the quantities of rice, sugar and oil procured to support vulnerable households. ***Procurement should not be carried out without a proper needs assessment as it is an important activity that ensures that required food quantities are procured and helps avoid wastage through poor planning.***



Unconfirmed business registration and potential tax evasion

Contracts were awarded to two suppliers whose business registration certificates were not provided. This casts doubt over the legal status of these businesses with potential loss of revenue to government through non-payment of tax. ***Contracts should only be awarded to businesses that have registered and have presented valid registration documents.***

Single Sourcing of the 15% contingency fund

The contract committee awarded contracts using the single source procurement method and made payments amounting to GMD116 million to suppliers without obtaining GPPA approval. ***Single source procurement should only be used on an exceptional basis and always only after formal approval is sought, and received by the procuring organisation.***

Payments

Payment vouchers amounting to GMD64 Million were not presented for our verification and all payment vouchers for procurements undertaken by the committee were not supported with suppliers' receipts.

Furthermore, payment vouchers amounting to GMD365 Million were not stamped by the Accountant General's Department to confirm that the payments were appropriately done. ***No payment should be processed without the required documentation.***

Unpresented bidding documents

Contracts were awarded using the Open Tender process during the procurement of the food items but suppliers' bidding documents and some contract documents were not presented for our review. In the absence of bidding documents, it would be impossible to check whether award of contract is fair and transparent. ***All bidding documents should be safely kept and produced when requested for audit purposes.***

Conclusion

Based on the documentation and information obtained during the audit, adequate and appropriate evidence was not presented by the Ministry of Trade to substantiate the procurements processes and procedures carried out. Procurement practices failed to achieve consistency and were not always carried out in alignment with the national procurement regulations and laws. As a result, it is likely that full value-for-money was not achieved and public resources were wasted.



5. Executive Summary – Food Distribution

Background

The Government of The Gambia, through the Ministry of Trade, Industry, Regional Integration and Employment, in collaboration with the National Disaster Management Agency (NDMA) had financing towards the cost of food commodities for COVID-19 emergency food support to vulnerable Gambian citizens.

NDMA were responsible for the transportation and distribution of the food items from Assembly Centre (AC) to the vulnerable Gambian citizens through the identified Distribution Points (DPs). A total amount of GMD27 million was paid by the Accountant General's Department as at 31 October 2020 in relation to the transportation and distribution process.

Vulnerable Households in Banjul, Kanifing Municipality and large parts in West Coast Region received the food assistance. At least half of all households in these three regions have been identified by their local Government Authorities based on estimation of vulnerability. All Households in North Bank Region, Lower River Region, Central River Region and Upper River Region were to also receive the food assistance; these distributions will be covered in a later audit.

Purpose:	
The NDMA as the responsible institution, transported and distributed most of the food items the GoTG has procured to the vulnerable Gambian citizens from 1 March 2020 to 31 October 2020.	
Distribution of food items such as Rice, Sugar and Oil to vulnerable households within the country	
Auditee	National Disaster Management Agency
Focus of Audit	Government Local Fund (GLF)
Subject to audit	GMD 909,859,918 This is the same allocation relief towards the procurement of food items
	Distribution of 264,500 (50kg) bags of Rice procured amounting to GMD 323,025,000
	Distribution of 279,500 (50kg) bags of Sugar procured amounting to GMD 378,170,000
	Distribution of 185,200 (10L) drums of Oil procured amounting to GMD 130,787,000
Expenditure on the transportation of food items and food items procured to 31 October 2020	GMD 27,383,572 (transportation) GMD 831,982,000 (distribution) <u>GMD 859,365,572</u>

Audit Objectives

The overall objective of this audit was to ascertain that distribution of food items on COVID-19 was equitable and are accounted for in accordance with relevant laws and



regulations, and that the food items reached the intended beneficiaries in a timely manner within Banjul and Kanifing Municipality.

To ascertain whether there was equitable distribution of food items to vulnerable households.

Specific objectives were to ascertain whether:

- ***funds allocated for the distribution of food items were effectively utilised as intended;***
- ***all the procured food items were properly transported from the Assembly Centres to the Distribution Points as planned, with proper documentation;***
- ***the distribution plan was appropriately implemented by the Coordinators and the Consignees;***
- ***procured food items were given to the vulnerable households with the right quantity at a reasonable time; and***
- ***distribution of food items on COVID-19 was equitable and are accounted for in accordance with relevant laws and regulations, and that the food items reached the intended beneficiaries in a timely manner.***

Main Findings

In order to address the objectives above, the audit tried to answer a series of Audit Questions. These questions and our conclusions are presented in the table below. Additional details on the most important issues are also presented after the table below.

Audit Question	Conclusion	Key Findings
1. Were vulnerable households properly identified by the Local Authorities?	No	<ul style="list-style-type: none"> The local authorities were not involved in the final selection for the vulnerable households in Banjul.[See Section 8.1.1] Some vulnerable households within the Bakau Newtown/Fajara and Manjai Kunda/Kotu wards had not been registered.[See Section 8.1.5]
2. Were DPs properly identified by the Local Authorities?	Yes	
3. Were all items received at the AC transferred to the DPs?	No	<ul style="list-style-type: none"> The LRR Delivery Notes for food items received from McCarthy Square were not presented for review.[See Section 8.1.3]



Audit Question	Conclusion	Key Findings
		<ul style="list-style-type: none"> Total items transported to DPs from the AC were less than items procured. [See Section 8.1.4]
4. Were the food items properly transported from the AC to the DPs and properly stored?	No	<ul style="list-style-type: none"> There were some bags of rice that were damaged during offloading from the truck and also during storage before distribution began in Tallinding North and the damaged items were not accounted for. [See Section 8.2.5] Food items received at Banjul Central, Tallinding North, Bundung Six-junction and Manjai Kunda/Kotu DPs were left outside. [See Section 8.2.5] There were significant differences between items dispatched from the AC and received at the DPs. [See Section 8.5.3]
5. Was there timely distribution of food items to the intended beneficiaries?	No	<ul style="list-style-type: none"> Food items were not distributed to households on a timely basis as delivery of procured items took place from 1st May 2020 to 12th May 2020 and last date of the distribution to households was on the 28th of September 2020. [See Section 8.3.1]
6. Were coupons and dockets (vouchers) processed and issued to households properly during the distribution process?	No	<ul style="list-style-type: none"> No evidence of approval for the use of dockets were provided for our review. [See Section 8.2.6] Some coupons were duplicated during the printing process. [See Section 8.2.7] Wrong batching of coupons, i.e. coupons of one DP were mixed with coupons of another DP. [See Section 8.2.8] There were undistributed coupons found with the consignees at the DPs. [See Section 8.2.9]
7. Has the relief package reached all the intended beneficiaries with the right quantity?	No	<ul style="list-style-type: none"> The Kobo Collect software was not appropriate for the distribution as it was recording what a household should receive instead of what is actually received. [See Section 8.4.1] Quantity received as per coordinators' reports differs from the quantity distributed to households as per Kobo-Collect. [See Section 8.4.2] Some households were recorded in the Kobo-Collect as received but they were not reachable for confirmation. [See Section 8.4.6] There were differences between quantity of food items entitled to and quantity received by some households. [See Section 8.4.1]

Lapses in the identification process of households

Some vulnerable households in Bakau Newtown/Fajara and Manjai Kunda/Kotu wards were not registered and therefore did not benefit from the relief package. The absence of



criteria in identifying the vulnerable households in Bakau Newtown/Fajara and Manjai Kunda/Kotu wards suggests that households were selected using discretion with the potential of missing out on people that needed support the most. ***A proper needs assessment, including relevant criteria, would have ensured that households are carefully selected and only those considered vulnerable are identified to benefit from the support.***

Transportation of food items to distribution points

Transportation of food items to DPs began before the delivery of supplies to Assembly Points were completed. There were no delivery notes provided to confirm food items transported to the regions. Therefore, we could not confirm if the food items delivered to the assembly point i.e. McCarthy Square were actually received at the Distribution Centres. The transportation of food items to LRR was carried out without the involvement of NDMA, the coordinating institution responsible for the transportation and distribution of food items and this increased the risk of misappropriation by unauthorised personnel. The audit further noted that food items procured exceeded the amount finally delivered to the beneficiaries. This suggests that some procured food items were either not supplied by suppliers or not taken to the DPs for distribution. Details are shown in the table below.

Items	Quantity Procured	Quantity delivered to HHs as per Kobo-Collect system	Quantity not delivered to Households
Sugar (50kg)	279,500	228,367	51,133
Rice (50kg)	264,500	228,367	36,133
Oil (10L)	185,200	176,985	8,215

Distribution of food items should not begin until transportation of food items is completed at the assembly points and all laid down procedures for the transportation of food items should be followed.

Storage and security of food items

Food items were sent to some DPs without appropriate storage facilities. As a result, they were kept in the open and were exposed to sunlight and dust. This exposure caused damage to some of the food items leading to wastage of resources. The damaged food items remained unaccounted for as records of the damaged food items were not provided. ***Records of all items of inventory including food items kept should be available at all times and presented for audit.***

Timely distribution of food items

There was excessive delay between the procurement of food items and subsequent distribution to vulnerable households due to late finalization of household information and printing of coupons. Therefore, beneficiaries received food items well after the



procurement of the food items. ***Timely distribution will ensure that vulnerable household access food items in time.***

Conclusion

Based on the evidence obtained during the audit and lapses identified, the audit team did not receive sufficient information and documentation from NDMA to substantiate transportation and distribution of the food aid relief to vulnerable households. We can only therefore conclude that the storage and distribution process did not fully comply with the laws and regulations that govern them.

In conclusion, the distribution process was not carried out fully in compliance with the Stores Regulations and Essential Commodities Emergency Powers Regulations 2020, and the President's Proclamation on 26 April 2020. These failures are likely to have meant that some vulnerable households did not receive the food to which they were entitled.



6. Executive Summary–Procurement and Distribution of Medical Items

Background

Like all other countries, an extraordinary response was required in The Gambia to deal with the global pandemic. As a result, GoTG redirected resources to fund a D750 Million package for the health response and the relief of social and economic distress caused.

These audits covered procurement and distribution of medical items, recording and distribution of donated medical items within the greater Banjul area and West Coast region. The distribution of these items to other regions will be covered in phase 2 of the COVID-19 audit assignment.

The procurement of medical items was funded from two sources: Government local Fund (GLF) and a World Bank grant. Each of these were subject to audit and are summarised below.

Government Local Fund (GLF)

The Government of the Gambia through relevant stakeholders MoFEA and MoH prepared a supplementary bill and virements to finance the health sector in response to the COVID-19 emergency to the tune of GMD750 Million. From this budget, the MoH performed procurement of medical items amounting to GMD23 Million (3.1%) from the GLF fund.

The rest of the fund was used to fund other aspects such as quarantine centres and allowances paid to health care workers of the pandemic response; these will be covered in phase 2 of the COVID-19 assignment.

World Bank Grant

The World Bank (WB) through the Ministry of Health's Project Coordination Unit (PCU) provided a grant of US \$11,000,000 to support government in the procurement of medical items and equipment to address the COVID-19 activities.

Our audit focused on the procurement of medical items from TMS Turkey supplies in which government contributed \$2,000,000 equivalent to GMD 100 million while the World Bank (WB) provided \$1,946,637 equivalent to GMD 97 million. The total amount incurred in the procurement of medical items from TMS Turkey supplies was \$3,946,637 equivalent to around GMD197 Million.



Purpose: The GoTG in collaboration with the World Bank provided financial support to the health sector and through the Ministry of Health procured and distributed medical items in the greater Banjul area and west coast region in its response to the COVID-19 pandemic.	
Auditee	Ministry of Health
Focus of Audit	Government Local Fund (GLF) World Bank Grant
Subject to audit	Government Local Funds by (MoH), GMD 123, 232,643 World Bank Grant, GMD 97, 331,850
Expenditure to 31 October 2020	GMD 220,564,493

Audit Objectives

The objectives of the audit were:

To ascertain that procurement and payment of health items in response to the Corvid-19 emergency complied with all relevant laws and regulations.

To establish that the medical items donated and procured were recorded, stored, and distributed in accordance with Standard Operating Procedure and Job Aid Manual and Government Stores Regulations.

Main Findings

In order to address the objectives above, the audit tried to answer a series of Audit Questions. These questions and our conclusions are presented in the table below. Addition details on the most important issues are also presented after the table below.

Audit Question	Conclusion	Main Findings
Procurement of medical items		
Government Local Fund (GLF)		
1. Was needs assessment and specification carried out?	No	<ul style="list-style-type: none"> Procurements of medical items amounting GMD123, 232,642.87 were made without any needs assessment. [See Section 9.1.1] Specifications for medical items procured were not made available for audit. [See Section 9.1.2]
2. Were emergency single source/direct selection & RFQ procurements properly applied?	No	<ul style="list-style-type: none"> For some procurements the rationale for selecting particular suppliers was not explained. [See Section 9.1.4] GPPA approval was not provided for single-source procurements totalling over GMD2 million. [See Section 9.2.1]



Audit Question	Conclusion	Main Findings
		<ul style="list-style-type: none"> Payments for over GMD20 million were made without appropriate approval by the Procurement Committee. [See Section 9.2.6]
3. Were payments properly documented & deliveries agreed with invoice?	No	<ul style="list-style-type: none"> A cash payment of €39,333.39 (equivalent to GMD 2, 217,987) was made in respect of the covid-organics from Guinea-Bissau to the Gambia. This payment should have been made through bank transfer. This payment seems excessive for the service provided. [See Section 9.2.1] Payments amounting to over D22 million were made for which supporting documents could not be provided. [See Section 9.2.5] Imprests amounting to around half a million Dalasi have not yet been retired. [See Section 9.5.1]
World Bank Grant		
1. Was needs assessment/procurement plan carried out?	Yes	
2. Were emergency single source/direct selection & RFQ procurements properly applied?	No	<ul style="list-style-type: none"> Comparison between the TMS prices and prices quoted by other suppliers indicate a potential saving of between \$1.2 and \$1.7 million if single-source procurement had not been used. Emergency procurement (Direct Selection) method difficult to justify given delays in receiving the equipment (*) [See Section 9.2.4]
3. Were payments properly documented & deliveries agree with invoice?	Yes	
Storage and distribution of medical items		
1. Are deliveries accompanied by appropriated delivery documents at CMS, RMS, Hospitals & Health centres recorded correctly?	No	<ul style="list-style-type: none"> Items procured for over GMD5 million were not delivered to the Central Medical Stores. Although it is possible that these items were delivered to other health facilities directly, no evidence of the items was found. [See Section 9.3.1] Tally cards and inventory system not adequately maintained across health facilities at all levels. [See Section 9.6.6] Donated items from Project Aid which were not recorded in Inventory System were not found during the audit. [See Section 9.4.4] Over GMD5.7 million of fuel, distributed to the Joint Security Team could not be traced to fuel stock records. [See Section 9.4.2]



Audit Question	Conclusion	Main Findings
2.Are stores tagged with approved Government mark or unique tags?	No	<ul style="list-style-type: none"> Stores items are not tagged with Government mark. [See Section 9.6.8]
3.Are medical items stored correctly in CMS, RMS Hospitals & Health Centres?	No	<ul style="list-style-type: none"> Store facilities at Edward Francis Teaching Hospital (EFTH) were not adequate. [See Section 9.6.2]
4.Are items only issued on the receipt of appropriate requisition documentation?	No	<ul style="list-style-type: none"> Some items supplied to EFSTH as stated in CMS records, could not be traced to the hospital store records or the physical items concerned. [See Section 9.6.7]

**Issues around the Covid-Organics and TMS procurement are discussed more fully within the Overall Conclusion Section*

Failure to performance needs assessment and specification

Procurements of medical items amounting GMD123, 232,642 were made without any needs assessment being conducted. As a result, the Ministry could not be sure of the usefulness of medical items in fighting the pandemic. Subsequently, we also noted that the detailed specifications of the medical items were not provided by the Multi-stakeholder Procurement and Finance Committee. As a result, the Ministry has procured items that are not useful in response against COVID-19 (for an example see the Covid Organics discussed in the Overall Conclusion section); this could result in waste of government resources and reduce the effectiveness of the overall COVID-19 response. **No procurements should be initiated without a proper needs assessment exercise. Once needs are identified full item specifications should be prepared to ensure items procured are in line with requirements.**

Unspecified method of identification and selection of supplier

The method of selecting the suppliers awarded the respective contracts was not specified in the procurement documents provided and could not be explained by the Procurement Officer at the PCU. As a result, there is no way to check whether contracts were awarded to achieve best value-for-money or instead were awarded for some other reason. **All procurement processes should be fully documented and retained for future audit purposes. Payments should not be processed without such a trail being in place.**

Single Sourcing

Payments amounting to GMD2,217,987 were made using the single source procurement method without proper GPPA approval. **Single source procurement should only be used on an exceptional basis and always only after formal approval is sought, and received by the procuring authority.**



Payments made without supporting documents

Payments were made totalling GMD22,669,674 for which supporting documents were not made available. Without supporting documents such as payment vouchers, receipts, and delivery notes, it is impossible to check whether the payment was executed properly. ***Documents should be retained to support all payments made. Payments should not be processed without adequate supporting documented being presented to support the transaction.***

Inventory System and Tally Cards

Inventory systems were not working at the Central Medical Stores or health facilities visited. Tally cards were not maintained, and regular stock checks were not carried out, or documented. Without such basic stock controls there is a significant risk that items could be lost or stolen without trace. ***Tally cards should be maintained at all health facilities. Regular reconciliations should be conducted between these records and physical items held. Any differences should be fully investigated.***

Conclusion

Based on the evidence obtained during the audit, adequate and appropriate evidence was not presented by the Ministry of Health to substantiate the procurements and distribution processes and procedures carried out. Procurement practices failed to achieve consistency and were not always carried out in alignment with the national procurement regulations and laws. Storage and distribution process also do not fully comply with the laws and regulations that govern them.

In conclusion, procurement, and distribution of medical items for use in the fight against COVID-19 were not conducted, in all material respects, in accordance with relevant Laws, Regulations, World Bank procurement requirements, the Standard Operating Procedures Manual and Stores Regulations. These lapses meant that it is likely that money has been wasted. In addition, poor controls around distribution and storage of medical items increase the risk that items have not been available to treat patients.



7. Detailed Findings – Food Procurement

7.1 NEEDS ASSESSMENT

7.1.1 Needs Assessment Report

Finding

Section 36 (5a) of The Gambia Public Procurement Authority Regulations states:
“a procuring organisation shall as part of procurement planning strategies, conduct identification and assessment of the need for the procurement”.

From the interview of the then Permanent Secretary MoFEA on the Gambia Radio and Television Services Good Morning Gambia show, dated 27 April 2020, he mentioned that a needs assessment was conducted for the procurement of the food aid items. Despite a number of requests, such an assessment was not provided for our review.

Implication

There is a risk that no proper needs assessment was conducted, which might result in the procurement of inadequate or unneeded food items.

Priority

Medium

Recommendation

A needs assessment report should be prepared before any procurement exercise.

If available, the committee is urged to present the needs assessment report to our office for review.

Management Response

Response	We noted your observation on the assessment report and will gladly provide your team with the report.
Action to be taken	Reports to be provided
Officer responsible for remedial action	PS Ministry of Finance and directorate of development planning
Date when situation will be regularized	Done



Auditor's Comment

Up to the finalisation of this report, the need assessment report has not been provided for our review.

7.2 NON-COMPLIANCE WITH GPPA REGULATIONS

7.2.1 Use of single source procurement without GPPA Approval

Finding

Section 44 (2) of the Gambia Public Procurement Authority Act 2014 states, “A *single-source procurement on the grounds referred to in sub-sections (1)(b), (c) and (d) shall be subject to approval by the Authority (GPPA), which shall act on requests for approval without delay*”.

Examination of the payment vouchers and contract documents revealed that the contract committee awarded contracts using the single source procurement method. A request for approval written (to GPPA) by NDMA with reference AVC 153/303/01 PT2 (03) dated 10 March, 2020 was provided and reviewed. However, the approval from GPPA is yet to be provided. The list of the procurements is shown below:

Date	PV Number	Supplier	Amount (GMD)
15-05-2020	15PV20000049	ZAHRA LIMITED	11,925,000
15-05-2020	15PV20000054	B M S CONSULT PLUS	12,500,000
15-05-2020	15PV20000031	ASTA	3,630,000
15-05-2020	15PV20000050	RAHMA GAMBIA LIMITED	14,150,000
15-05-2020	15PV20000061	ZEINE ENTERPRISE	20,500,000
18-05-2020	15PV20000068	MAA FOUNDATION FOR WOMEN	33,000,000
19-05-2020	15PV20000076	L.B GAYE & SONS CO LTD	13,000,000
19-05-2020	15PV20000073	B M S CONSULT PLUS	7,000,000
Total:			115,705,000

Implication

Single sourcing without approval is a gross violation of the GPPA rules and regulations and therefore the integrity of the committee could be compromised.

Unjustified single source procurements are likely to mean that full value for money has not been achieved and government resources have been wasted.



Priority

High

Recommendation

The committee must ensure that required processes and procedures are adhered to before undertaking any procurement activity in the future.

GPPA approval of the single source procurements should be provided for our review.

Management Response

Response	N/A
Action to be taken	Action already taken in accordance with the NDMA Act
Officer responsible for remedial action	Executive Director NDMA
Date when situation will be regularized	Done

Auditor's Comment

The approval from GPPA has not been provided for our review up to the finalisation of this report. The NDMA Act 2008, Section 105 (a) addresses the waving of the standard procedures requiring inviting tenders and quotations but does not address the issue of seeking GPPA approval.

7.2.2 Contracts awarded without GPPA approval

Finding

Regulation 13 (1) of The Gambia Public Procurement Authority Regulations 2019 states, *"Subject to section.12 (2) of the Act, any proposed contract for procurement with a value of one million dalasi and above shall be submitted to the Authority for its approval, along with the complete contract file and a recommended course of action in the format prescribed by the Authority."*

From the review of the Payment Vouchers and the approved contract list from GPPA, we noted that 6 contracts totalling **D74,332,500** were awarded to suppliers who were not included in the GPPA approved list, and some of the approved contracts are beyond the GPPA ceiling, which means they should be approved by GPPA before awarding the contracts. **See details below:**



Date	Supplier	Product	Payment Voucher No.	Amount (D)	Comment
18/5/20	Fouta Enterprise	Rice	15PV200000 65	11,750,000	30,000 bags of rice approved but 40,000 was purchased
15/5/20	Microtech Consulting	Oil	15PV200000 27	3,657,500	Quantity approved was 3,000 drums but contracted and supplied 8,000 drums.
15/5/20	Basuks Enterprise	Sugar, Rice and Oil	15PV200000 33	31,050,000	Approved to supply 10,000 bags of Sugar only but supplied 20,000 bags of sugar, 10,000 bags of rice and 5,000 drums of oil.
19/5/20	Kaira Catering Services	Rice	15PV200000 74	12,500,000	Contract approved for rice was 10,000 bags but supplied 20,000 bags
19/5/20	Fatima Sabally Trading	Rice	15PV200000 72	12,250,000	Approved to supply only 10,000 bags of sugar but contracted and supplied both rice and sugar 10,000 bags each.
18/5/20	E. M Kay Stores Limited	Oil	15PV200000 69	3,125,000	This procurement was not included in the approved list.
Total				74,332,500	

Implication

Value for money might be compromised leading to high procurement cost.

Priority

Medium

Recommendation

All proposed contracts should be approved by GPPA if the amount is D1,000,000 or above.

Management Response

Response	Your observation is well noted. However, the evaluation committee took decision to reallocate to more responsive bidders who have already delivered within the time frame due to the emergency nature of the situation. Notwithstanding the committee took mitigation measures to ensure that the reallocated were not above the approved price. This was done in good faith and were captured in the contracts committee minutes.
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Action to be taken	Noted
Officer responsible for remedial action	NA
Date when situation will be regularized	Done

Auditor's Comment

The reallocation was sighted in the minutes, but the reallocated contracts were not approved by the GPPA.

7.2.3 Contracts Awarded before GPPA approvals

Finding

Regulation 13 (1) of The Gambia Public Procurement Authority Regulations 2019 states, *“Subject to section.12 (2) of the Act, any proposed contract for procurement with a value of one million dalasi and above shall be submitted to the Authority for its approval, along with the complete contract file and a recommended course of action in the format prescribed by the Authority.”*

Examination of the payment vouchers and the contract documents revealed that the committee and NDMA sent a request for approval to GPPA on 27 April 2020 through a letter referenced AMD 446/225/01/Part III (126) for the procurement and transportation of the COVID-19 food items. The committee entered into a contract with various suppliers to supply food items, and NDMA also entered into contract with various transporters to transport the food items to various regions (Distribution Points). However, it was noted that an approval was only granted by GPPA for procurement activities on the 30th June 2020 after the contracts were executed. Below is a *sample*:

Name of Supplier	Contract Date	Amount (GMD)
ZAHRA LIMITED	11/05/2020	11,925,000
B M S CONSULT PLUS	11/05/2020	12,500,000
JAGANA BROTHERS	04/05/2020	4,223,839
GENERAL TRANSPORT UNION	02/05/2020	11,692,900
JALMA TRADING ENTERPRISE	27/04/2020	13,020,000
SHEA TRADING ENTERPRISE	27/04/2020	12,900,000
FOUTA ENTERPRISE	27/04/2020	74,250,000
ZEINE ENTERPRISE	27/04/2020	260,000
GLOBAL INDUSTRIES FINANCE ASSET MANAGEMENT COMPA	27/04/2020	12,300,000
SUWAREH AND BROTHERS ENTERPRISE	27/04/2020	13,250,000
IN-DEPTH BUSINESS SOLUTIONS COMPANY LTD	27/04/2020	12,500,000



Implication

This is a violation of the GPPA rules and regulations and therefore the integrity of the committee could be compromised. Improper procurement procedures may have been carried out leading to a waste of government resources.

Priority

Medium

Recommendation

The committee should ensure they abide by all rules and regulations. In future, the committee should only award contracts after receiving approval from GPPA.

Management Response

Response	We note your recommendation and the committee would bring to your attention the below with bidder award on the 27th April 2020 are part of GPPA approval list.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	NA

Auditor's Comment

We are aware that approval was granted by GPPA but the above contracts were awarded earlier than the approval date.

7.2.4 Unregistered GPPA Suppliers

Finding

Section 25 of the Gambia Public Procurement Authority Act 2014 states that, *"In order to be awarded a procurement contract local supplier shall be registered in accordance with Regulations made under this Act"*.

During the audit, we noted that payments amounting to D98,300,000 were made to suppliers but we could not ascertain whether these suppliers were registered with GPPA as no evidence of business registration certificates from GPPA were provided for our review. Details are shown in the table below.



Name of business	Amount (GMD)
Global industries, finance and asset management	12,300,000
Fouta Enterprise	86,000,000
TOTAL	98,300,000

Implication

Payment made to unregistered GPPA suppliers will encourage them not to register, resulting to loss of revenue for the government through lost registration fees.

These businesses may not be paying their respective taxes to the GRA leading to potential loss of revenue.

Priority

Medium

Recommendation

Management should ensure that procurements are made from GPPA registered suppliers.

Management Response

Response	We note your observation, Fouta was identified as one of three major supplier and importer basic commodity in the country however the Fouta resorption may have an oversight however all the list award were sent for approval. The committee to proceed as per the GPPA approve list. And see attached of global industries GPPA registration
Action to be taken	Noted
Officer responsible for remedial action	Chairperson and Director General of GPPA
Date when situation will be regularized	Done

Auditor's Comment

The GPPA registration certificate of Global industries claimed to be attached is not seen in the response. The only certificate seen in the response is the business registration certificate for global industries. Every supplier should register with GPPA to benefit from Government contracts including major suppliers/importers.



7.2.5 Award of contract to ineligible suppliers

Finding

Section 25 of the GPPA Act 2014 states that, *“In order to be awarded a procurement contract local supplier shall be registered in accordance with Regulations made under this Act”*.

During the review of the payment vouchers and the contract documents, we noted that some suppliers have registered with Gambia Public Procurement Authority (GPPA) to supply services, some construction and others, goods only. However, suppliers registered for services and construction only were contracted to supply food items and one registered for goods only, is contracted to transport food items. These are shown in the table below:

Name of business	Business Registration with GPPA	Contracted to Deliver	Amount (GMD)
MAA Farmers foundation	Services only	Rice, Sugar and Oil	33,000,000
Ndanbung & sons construction & general merchandise	Construction only	Rice	12,500,000
Kaira catering services	Catering services only	Rice and Sugar	26,200,000
Fouta Enterprise	Services only	Rice and Sugar	86,000,000
JAGANA BROTHERS	Goods only	Transportation (Services)	4,223,840
TOTAL			161,923,840

Implication

There is a risk that these procurements were awarded to ineligible suppliers who may not have the experience and capacity to deliver the food items on time and also putting the registered suppliers at a disadvantage.

Priority

Medium

Recommendation

The committee should desist from awarding contracts without following due processes and procedures of the GPPA rules and regulations in order to safeguard their integrity and the reputation of the Government procurement system.



Management Response

Response	Your observation is well noted, reference to the advertisement the said procurement it is clearly state that the process is to support Gambia SME and Woman in general. However, the registration categories were not as a fact disqualification criteria in this emergency procurement
Action to be taken	NA
Officer responsible for remedial action	NA
Date when situation will be regularized	NA

7.2.6 Unpresented Contract Documents

Finding

Section 35(1) of the GPPA Act 2014 states, “A procuring organisation shall maintain a record and preserve documentation of the procurement proceedings”.

We noted from the review of the payment vouchers and the procurement file that the under-listed suppliers have supplied goods and were paid, but evidence of a contractual agreement was not provided to us for our review.

Date	PV Number	Supplier	Amount (GMD)	Procurement Method
18/05/2020	15PV20000069	E. M Kay Stores Limited	3,125,000	Tender
19/05/2020	15PV20000075	Technomate Construction Engineering Procurement En	15,900,000	Tender
19/05/2020	15PV20000072	Fatima Sabally Trading	12,250,000	Tender
19/05/2020	15PV20000074	Kaira Catering Services	12,500,000	Tender
19/05/2020	15PV20000076	L.B Gaye & Sons Co Ltd	13,000,000	Single sourcing
19/05/2020	15PV20000073	B M S Consult Plus	7,000,000	Single sourcing
Total Amount			63,775,000	

Implication

In the absence of the contract documents, we could not reasonably assess if the terms and conditions of these contracts were fairly executed, thus making it difficult to hold suppliers to account in the event of default and/or defects.

This is a violation of the Gambia Public Procurement (GPPA) rules and regulations and therefore, transparency and probity could be compromised.



In the absence of these documents, we could not compare the actual quantities procured against the contracted quantities.

Priority

High

Recommendation

Contracts binding the responsible party and the suppliers above must be evidenced by an approved contract document, which must be signed, dated and filed appropriately and to be presented to the audit team for review.

Management Response

Response	Your observation is noted however the contract document will be provided to your
Action to be taken	Noted
Officer responsible for remedial action	Chairperson of contract committee
Date when situation will be regularized	Done

Auditor's Comment

The contract between the responsible party and these suppliers has not been provided for our review up to the finalisation of this report.

7.2.7 Bidding Documents not provided

Finding

Section 35(1) of the GPAA Act 2014 states, “*A procuring organisation shall maintain a record and preserve documentation of the procurement proceedings*”.

Examination of the payment vouchers against the contract documents revealed that the procurement committee entered into contract with several suppliers. However, the bidding documents of these contracts were not provided for our review.

Implication

In the absence of the bidding documents, it is not possible to substantiate the criteria used to identify the most qualified or responsive bidder or supplier. Value for money and the GPAA regulation might be compromised.



Priority

High

Recommendation

The committee is urged to provide the bidding documents to the auditors for our review.

Management Response

Response	<p>We note your observation. Due the emergency nature the said procurement the committee and Director of GPPA agreed to wave requirement tender document.</p> <p>Referee to management response detailing reason for GPPA waving requirement the bidding document process as the per the advert publish</p>
Action to be taken	Noted
Officer responsible for remedial action	Chairperson committee
Date when situation will be regularized	Done

7.2.8 Non provision of transporters quotations

Finding

Regulation 126 (1) of the GPPA Regulations 2019 states *“Quotation shall be requested from at least three registered and independent bidders”*.

Review of the contract files revealed that there were five transporters contracted to deliver the food items through request for quotation (RFQ), however the list of all transporters (successful and unsuccessful) with their respective price quotations was not presented for our review.

Implication

If only five Transporters were contacted and selected for the service, it indicates a form of single sourcing, which will compromise value for money.

Priority



High

Recommendation

The list of all respondents (successful and unsuccessful) transporters with their respective quotations should be provided for our review. In addition, all requests for quotations sent by the Committee should also be submitted.

Management Response

Response	Refer to NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.2.9 Procurement of food items in excess of approved quantity

Finding

From the review of the 15% (contingency) single sourcing request for approval written by NDMA to GPPA dated 10 March 2020, and the payment vouchers we noted that the actual quantity procured from some of the suppliers was more than the planned quantity.

The table below shows the variances noted:

Product	15% of Bid	Actual procured	Difference	Comment
Sugar in 50KG bags	34,500	39,500	(5,000)	L.B.Gaye supplied 10,000 instead of 5,000
Oil in 10L drums	22,200	27,200	(5,000)	MAA Foundation supplied 5,000 20L drums instead of 5,000 10L drums.

Implication

Purchasing more than required items might have a negative impact on the core activities of the government considering the limited amount of funds allocated for the COVID-19 response.



Priority

Medium

Recommendation

The committee should always refer to the procurement plan and the contract at the time of the delivery to ensure that the right quantity and quality is delivered by suppliers.

Management Response

Response	Refer to NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.2.10 Non-Publication of Successful Bidders

Finding

Section 34 (3) of the Gambia Public Procurement Authority Act 2014 states, "The notice, which shall indicate the contract price and the name and address of the successful bidder, shall be published in the local media, the Authority's website and in such other medium as provided in the Regulations".

From the review of the procurement file, we noted information relating to the publication of successful bidders through the local media or the authority's website were not attached.

Implication

There is a risk that publication of successful bidders is not done because more responsive bid prices were excluded from the procurement process so that they will not see their lower bid prices been rejected in the expense of higher price bidders.

This is a gross violation of the GPPA regulation and therefore, transparency could be compromised.

Priority



Medium

Recommendation

The committee should ensure that the contract price, the name and address of the successful bidders are published in the local media and the authority's website as stipulated by the GPPA Act. If available, the evidence of publication can be provided for our review.

Management Response

Response	Your observation is well noted. The said procurement was done in emergency period where there was call for immediate response to COVID crisis by people of the Gambia and therefore committee did not deem it necessary to publish wines list as the emergency power were declare by the president.
Action to be taken	NA
Officer responsible for remedial action	NA
Date when situation will be regularized	NA

7.3 CONTRACTS

7.3.1 Supply of food items in excess of contracted limit

Finding

Regulation 8 (f) of the Financial Regulations 2016 states, *"if any expenditure is made in excess of the amounts actually due –*

- (i) *the overpayment shall be recovered immediately and paid into the account from which it was originally paid, and*
- (ii) *the officer concerned shall report the circumstances immediately to the head of department or the appropriate authority"*

Examination of payment vouchers against the contract documents revealed that Basuks Enterprise and MAA Farmers Foundation for Women were contracted on 5 May 2020 and 27 April 2020 respectively. However, they delivered more commodities than they were contracted to supply, and were paid for the amount delivered. Details can be seen in the tables below:

BASUKS ENTERPRISE



Product	Quantity contracted	Quantity supplied	Difference
Rice bags	10,000	10,000	0
Sugar bags	0	10,000	10,000
Oil drums	0	5,000	5,000

MAA FARMERS FOUNDATION FOR WOMEN			
Product	Quantity contracted	Quantity supplied	Difference
Rice bags	10,000	10,000	0
Sugar bags	10,000	10,000	0
Oil drums	5,000 (10L)	5,000 (20L)	5,000 (10L)

Implication

In the absence of the contract document, we could not reasonably assess if the terms and conditions of the contracts were fairly executed.

Food items might be purchased at higher price if not contracted, compromising value for money.

Priority

Medium

Recommendation

Contracts binding the responsible party and the supplier must be evidenced by approved contract documents, which must be signed, dated and filed appropriately.

We request to be provided with the contract documents for our review.

Management Response

Response	We noted your observation however this were reallocation approve by the committee by the redrawer of SHYBEN A. MADI
Action to be taken	Noted
Officer responsible	Chairperson of the committee
Date when situation will be regularized	Done

Auditor's Comment



The contract between the responsible party and these suppliers is not provided for our review up to the finalisation of this report.

7.3.2 Contracts above government price ceilings

Finding

The President of the Gambia on 23 March 2020 passed essential commodities emergency powers regulations 2020 to put a price ceiling for essential commodities. The price ceiling for 100% broken rice, sugar (50kg) and cooking oil (20L) was GMD1,200, GMD1,400 and GMD1,075 respectively for the KMC region.

Examination of the payment vouchers and the procurement file revealed that some suppliers were contracted to supply at a price above the price ceiling which resulted to an estimated amount GMD 9,787,000 in additional spending. **See details below.**

Name of Suppliers	Product	Contract Price (GMD)	Price Ceiling (GMD)	Difference (GMD)	Quantity	Total amount over paid (GMD)
Rahma Gambia Ltd	Rice	1,250	1,200	50	10,000	500,000
Rahma Gambia Ltd	Oil (20L)	1,500	1,075	425	1,100	467,500
BMS Consul Plus	Rice	1,250	1,200	50	10,000	500,000
Zeine Enterprise	Sugar	1,450	1,400	50	10,000	500,000
Zahra Ltd	Rice	1,250	1,200	50	4,500	225,000
ASTA	Oil (20L)	1,452	1,075	377	2,500	942,500
MASS Trading & General Merchandise	Rice	1,250	1,200	50	10,000	500,000
Manding Morri Ent.	Sugar	1,450	1,400	50	10,000	500,000
SUMA Trading & Supplier General Merchandise	Rice	1,250	1,200	50	10,000	500,000
Niani Supply & Procurement Company	Rice	1,250	1,200	50	10,000	500,000
Global Industries, Finance & Asset Management	Rice	1,230	1,200	30	10,000	300,000
IN-DEPTH Business Solution	Rice	1,250	1,200	50	10,000	500,000
KCS	Rice	1,250	1,200	50	10,000	500,000
International Commodity Assurance	Rice	1,230	1,200	30	10,000	300,000
KS Trading	Rice	1,250	1,200	50	10,000	500,000
Ndandung & Sons Construction & General Merchandise	Rice	1,250	1,200	50	10,000	500,000



Name of Suppliers	Product	Contract Price (GMD)	Price Ceiling (GMD)	Difference (GMD)	Quantity	Total amount over paid (GMD)
MicroTech Consulting	Oil (20L)	1,463	1,075	388	4,000	1,552,000
J.O.A Enterprise	Rice	1,250	1,200	50	10,000	500,000
TOTAL						9,787,000

Implication

This is a violation of the essential commodities emergency powers regulations 2020.

These contract prices are at a risk of been inflated resulting to waste of government resources which could have been used in other public activities.

Priority

Medium

Recommendation

The committee should ensure that the dictates of the regulations are adhered to at all times.

Management Response

Response	Your observation is well noted, however during the evaluation process the committee agreed to award base on price, therefore the Ministry Trade was task provide a price index at the time and its was unitarily agreed to award base prices within the Banjul price and Basse price of each item. In that vein the committee awarded bidders within the above range, and award was given base on each bidder's lowest offer.
Action to be taken	Please refer to Minute of the evaluation report
Officer responsible for remedial action	Chairperson of Committee
Date when situation will be regularized	NA

7.3.3 Suppliers with lower bids not awarded contracts



Finding

Contract committee meeting dated 25th April, 2020 states, *“It was noticed that the total number of bids for bags of rice, sugar and 10Ltr drums of oil were more than the total number required for COVID-19 food aid. For this reason, the committee agreed to use the price criterion in other to bring the total bid quantity to the quantity required (i.e. rice and sugar were 230,000 (50KG) bags for each and for oil were 148,000 10Ltr drums) for all the commodities.”*

From the review of the contract documents and the price evaluation documents we noted that the following responsive low bidders according to price were not awarded contracts, while suppliers with higher prices were awarded. However, we were not provided with evidence of why they were not awarded. Some suppliers were awarded contracts at prices of GMD1,452.00, GMD1,250.00 and GMD1,450.00 for 20L oil, rice and sugar respectively.

Details of responsive bidders that lost to bidders quoting higher prices are shown below:

Name of supplier	Product	Quoted price (GMD)
Grand Essentials Enterprise	Rice	1,150
Fatima Sabally Trading	Rice	1,225
Camara Trading Enterprise	Rice	1,150
Camara Trading Enterprise	Sugar	1,330
Shea Trading	Rice	1,150
Jalma Trading	Rice	1,202
Jalma Trading	Oil (20L)	1,102
Dicko Enterprise	Rice	1,196
Yusupha Jawara and Sons	Sugar	1,420
Technomate Enterprise	Sugar	1,420
Global Industries Finance Asset Management Company.	Sugar	1,400
Jagana Brothers	Rice	1,200
Syben A. Madi	Sugar	1,180
Syben A. Madi	Rice	1,120

Implication

These could result to waste of government resources as a result of sacrificing value for money aspect of the procurement.

Suppliers with low bidding prices may be unhappy with the decision, thus affecting future business prospects with the government.

There is a risk that favouritism for the selected suppliers was provided for personal gain.



Priority

High

Recommendation

Government contracts should be evaluated and awarded to the most responsive bidders taking price of the food items into consideration.

The specific reasons for not selecting these responsive bidders should be provided for our review.

Management Response

Response	Your observation is well noted. However, during the evaluation process, the committee agreed to award bidders based on the price; therefore the Ministry of Trade was tasked to provide a price index at the time and it was unanimously agreed to award based on prices within the Banjul price and Basse price of each item. In that vein the committee awarded bidders within the above stated range, and award was given based on each bidder's lowest offered. Please refer to the Minutes of the evaluation report.
Action to be taken	Chairperson of the committee
Officer responsible for remedial action	NA
Date when situation will be regularized	Done

Auditor's comment

There were suppliers who quoted above the Government price ceiling and were still awarded contracts. The prices quoted in this query are below the price ceiling.

7.3.4 Contracts executed before they were awarded to suppliers

Finding

We noted that 5 contracts totalling **GMD47,994,740** were inappropriately executed by the committee. Transactions took place before contracts were awarded to suppliers. **Details are shown below.**

Supplier	PV Number	Amount (GMD)	Comment
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Rahma Gambia Limited	15PV20000050	1,650,000.00	Delivering and invoicing done before they were awarded with a contract. Delivery dated on the 2nd May 2020 and Invoice dated on the 4th May 2020 whilst Contract was awarded on 11th May 2020.
ZEINE ENTERPRISE	15PV20000061	20,500,000.00	Contract was signed on the 30th April 2020 after delivery and Invoicing was done. Delivery and Invoicing was done on the 28th April 2020.
GENERAL TRANSPORT UNION	15PV20000093	11,692,900.00	Contract signed on the 30th April 2020 whilst invoice for transported items was raised for payment on the 29th April 2020.
A G S GAMBIA LIMITED	15PV20000098	1,651,840.00	On the 2nd May 2020 Contract was signed and invoice for transported food items was raised, indicating that these goods were transported before having a contract in place.
B M S CONSULT PLUS	15PV20000054	12,500,000.00	Contract was signed 11th May 2020 that is after delivery and invoicing was done on the 7th May 2020. The business was registered with the registrar of companies on the 14th May 2020, that is, after the award of the contract.
Total		47,994,740	

Implication

There will be no formal terms and conditions to be referenced to in case of dispute to support the transaction at the start of the activity.

Priority

Medium

Recommendation

The contract committee should always ensure that all transactions are supported with contract document before executing any business activity.



Management Response

Response	Refer to NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.3.5 Inappropriate procurement method used in awarding contract

Finding

Section 43 (1) of the GPPA Act 2014 states, “Request for quotations may be used for the procurement of –

(a) readily available commercially standard goods not specially manufactured to the particular specifications of the procuring organisation; (b) small works; or (c) routine services, where the estimated value of the procurement does not exceed the amount set in the Regulations. The threshold from the GPPA schedule 1 is GMD1,000,000.00”.

Review of the contract files for transporters revealed that all contracts awarded were above the RFQ threshold of GMD1 million and should therefore be subjected to Open Tender (OT).

Implication

The provision of the GPPA Act and regulation has not been complied with, which increased the risk of bias in selecting suppliers resulting to loss of fund to the government.

Maximum value for money was not achieved and government resources were wasted.

Priority

Medium

Recommendation

All contracts above the threshold stated in the GPPA Act or regulations should be through OT.



Management Response

Response	Refer to NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.4 DELIVERIES

7.4.1 Payment made for food items not delivered

Finding

Regulation 144(1) of the GPPA Regulations 2019 states, *"Where goods are to be procured, unless otherwise stipulated in the procurement contract, payment for the delivery of goods shall be made on submission of invoices, together with any shipping or other required documents, in the prescribed GPPA Form 040 as indicated in the contract, and in accordance with the instructions given in the purchase order, letter of acceptance of bid or procurement contract, as the case may be."*

Examination of the procurement file, payment voucher (No. 15PV20000092) and delivery note revealed that International Commodity Assurance was contracted and paid by the contract committee for the supply of food items. However, we noted that the supply of oil was short by 53,791 (10L) drums at a total value of GMD37,653,700 based on the delivery note provided for our review. The details are shown below:

Commodity	Quantity Contracted and Paid for	Delivered Quantity	Difference
Oil (10L) Drums	70,000	16,209	53,791

Implication

Paying for the food items before delivery is a violation of the contractual agreement because payment should be made upon delivery.

Furthermore, paying for undelivered goods is an indication that public funds are wasted resulting to compromising value for money.

Priority

High



Recommendation

The committee should provide the necessary documentation for the above contract to the audit team to substantiate the legitimacy that the goods paid for have been delivered.

Management Response

Response	Refer to NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.5 PAYMENTS

7.5.1 Unpresented Payment Vouchers

Finding

Regulations 26 (20) and (21) of the Financial Regulations 2016 states, “A *payment voucher shall be completed for all expenditure of public moneys and a copy of the payment voucher shall be filed in the originating department or outstation.*

Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders.”

Review of the DTL print out against payment vouchers revealed that payments amounting to D63,775,000 were made to various suppliers, but the payment vouchers related to these transactions have not been presented for our review. Details are shown below

Date	PV Number	Supplier	Amount (GMD)	Procurement Method
18/05/2020	15PV20000069	E. M Kay Stores Limited	3,125,000	Tender
19/05/2020	15PV20000075	Technomate Construction Engineering Procurement En	15,900,000	Tender
19/05/2020	15PV20000072	Fatima Sabally Trading	12,250,000	Tender
19/05/2020	15PV20000074	Kaira Catering Services	12,500,000	Tender
19/05/2020	15PV20000076	L.B Gaye & Sons Co Ltd	13,000,000	Single sourcing
19/05/2020	15PV20000073	B M S Consult Plus	7,000,000	Single sourcing



Total Amount	63,775,000	
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Implication

Payment vouchers not presented for audit cast doubt on the authenticity of the payment.

In the absence of these documents, we could not compare the actual quantities procured against the planned quantities and to assess that all appropriate controls have been carried out as intended.

Priority

High

Recommendation

The responsible party is urged to provide these payment vouchers to the audit team for our review and verification.

Management Response

Response	Referee to AGD
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which AGD is represented. Therefore, the Ministry should liaise with AGD for response.

7.5.2 Unsettled contract obligations for delivered contracts

Finding

Our review of the contract document of Fast Lane Logistics against payment vouchers revealed that they (Fast Lane Logistics) had been contracted for the distribution of food items at a cost of GMD8,587,525. Although the service was fully executed, there is an outstanding balance of GMD4,293,762 due to them. No evidence of completion of the said balance is provided for our review.



Implication

There is a risk that the unsettled balance might lead to conflict between the responsible party and the said transporter.

Priority

High

Recommendation

All contracts executed should be paid and vouchers provided for our audit review.

Management Response

Response	However, the NDMA as refer the said payment to internal Audit Department.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The evidence of settlement with regard to this outstanding balance is not provided for our review until the date of finalisation of this management letter.

7.5.3 Cost of transportation wrongfully charged to government

Finding

Regulation 8(1) of the Financial Regulations 2016 states that, *“A Vote Controller shall ensure that monies are utilised in a manner that secures both optimum value for money and compliance with the requirements of the National Assembly”*.

According to the contract awarded to all the suppliers, delivery of food items to the assembly centres is the responsibility of the suppliers. However, we noted that the government was charged additional costs to deliver food items from the suppliers' stores to the assembly centres. A payment of GMD1,004,800 was made to Jagana Brothers in June 2020 for the transportation of food items from Jimpex to Banjul which should have been borne by the supplier.

Implication



Government incurring cost of transporting food items from Suppliers to the Assembly Centre is a violation of the contract agreement and resulted in non-compliance with value for money principles. This could also represent double payment.

Priority

Medium

Recommendation

Execution of contracts with suppliers should be based on the agreement on the contract award letter, therefore, incurring the transportation cost to the Assembly Centre was not necessary. The amount should be recovered from the supplier.

Management Response

Response	Refer to NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.5.4 Transportation Cost to Lower River Region (LRR)

Finding

From the review of Invoice No. 00025 sent by Jagana Brothers dated 8th May, 2020, we noted that the quantity of oil transported from the LRR Governor's office to the respective DPs is more than the quantity transported from McCarthy Square to the Governor's office by 25 tons (151.84 – 126.84) and the price paid was dependent on tons transferred to the DPs.

Implication

The transporter might be paid more than what they have transported leading to a waste of public resources.

Priority



High

Recommendation

The committee should provide an explanation as to why the difference occurred.

Management Response

Response	NDMA
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The procurement of the food items is the responsibility of the committee in which NDMA is represented. Therefore, the Ministry should liaise with NDMA for response.

7.5.5 Unpresented Receipts

Finding

Regulation 26 (21) of the Financial Regulations 2016 states, "payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders".

Regulation 26 (22) of the Financial Regulations 2016 states, "In the case of imprest holders, the appropriate supporting documents must include the relevant receipts".

From the review of the COVID-19 food aid procurement supporting documents attached to the payment vouchers, we noted that none of the payments were supported with receipt(s).

Implication

Without receipts, we might not know if the right suppliers were paid or paid with the right amounts.

Furthermore, it will be difficult to ascertain the authenticity of the transaction.

Priority

Medium



Recommendation

Management should ensure all payment vouchers have sufficient supporting documentation.

Management Response

Auditor's Comment

Response	Your observation are noted, As we are aware that government and central bank new payment method for any payment above hundred thousand is an automatic bank transfer however the Account General does not recipes for such payment
Action to be taken	NA
Officer responsible for remedial action	NA
Date when situation will be regularized	Done

Regardless of the method of payment used, all payments should be supported with receipts from the payees to acknowledge receipt of the amount paid.



8. Detailed Findings – Food Distribution

8.1 IDENTIFICATION OF HOUSEHOLDS

8.1.1 *Inappropriate selection of vulnerable households*

Finding

During our interview with the Banjul Regional Coordinator, regarding the food items received and how it was distributed to the vulnerable households, he informed us that the Local Authorities were not involved in the assessment of the vulnerable households. The list of vulnerable households was requested by NDMA but there was no assessment made to identify the vulnerability. Instead, a list of all the households in Banjul was sent to NDMA.

We also noted that no criteria exist to identify the vulnerable households as no evidence was provided to show the basis of identifying vulnerable households.

Implication

There is a risk of unfair distribution of food items to the vulnerable households.

There is also a risk that food items received may be distributed based on political affiliation and/or nepotism rather than need.

There is risk of poor coordination and supervision of the COVID-19 food aid, which may result to the exclusion of vulnerable households and the inclusion of non-vulnerable ones which will undermine the purpose of the relief package.

Priority

Medium

Recommendation

We recommend that the Local Authorities should be involved in obtaining the list of vulnerable households and the distribution of the coupons to those households to enhance coordination.

We recommend to be provided with the criteria which was used to obtain the vulnerable household for our confirmation and review.



Going forward, management should ensure that proper controls are implemented to ensure that all information need for the distribution to take place which will help all vulnerable HHs be included.

Management Response

Response	<p>The Ministry of Lands sent a request to the BCC and KMC Mayoress/mayor for list of vulnerable households for the distribution Government food relief with a template indicate the criteria for the selection.</p> <p>After receiving the list from BCC, the data Officer ran it on a system created and realized that some of the households' heads on the list are civil servant, police and businessmen. The list was sent back to the mayor for removing those not vulnerable but said she cannot do such a task and the team had no option but to remove those households that based on the guide are not vulnerable. Kindly find attached the email for reference. These are some of the excerpts from the email sent to BCC.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The response given does not address the finding because the criteria mentioned in our finding, and in the management response, is not presented for our review. Our finding is not about the selection of vulnerable households but the criteria used during the selection process.

8.1.2 Inadequate coordination

Finding

Communication with the Regional Coordinators revealed that some DPs under their supervision were supplied food items before they were informed about the start of the distribution process. They indicated that they were only informed after the food items were sent to the DPs.



Implication

Lack of proper communication affects the distribution process as some consignees lost their Delivery Notes which made it difficult to know how much the Coordinators received at their respective DPs.

Priority

Medium

Recommendation

Before any delivery, the coordinators and the consignees at the receiving DPs should be informed.

The coordinators should be present or represented at every DP so that they can be aware of all the activities for easy accountability.

Management Response

Response	It could be recalled that a process sensitization and operationalization went round the country at all regions, and to all Governors, regional coordinators, alkalos, chiefs and of course the TAG committees were all duly sensitized. The identification of DPs. of course, the coordinators, being members of the TAG committee, which is chaired by the Regional Governors.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The management response is about the planning process but not the execution of the distribution process that is, the transportation of food items from McCarthy Square to the distribution points.



8.1.3 Unpresented Delivery Note for LRR

Finding

During the audit, we requested and reviewed the Delivery Notes raised during the food aid distribution by the Logistics Officer. However, the Delivery Notes from McCarthy Square to LRR were not provided for our review.

Implication

In the absence of Delivery Notes, we were not able to substantiate the total amount of food items transported to LRR.

Priority

High

Recommendation

We recommend the logistics committee/officer to ensure that the Delivery Note for LRR is provided to our office for review.

In future, the committee should ensure that before any distribution, a Delivery Note is raised and signed by the logistics officer and the consignee upon his/her receipt of the goods.

Management Response

Response	Well, the dispatch of the rice oil and sugar from McCarthy square to LRR was spelt to LRR was a subject beyond the process monitoring team hence the decision came from the central level. We do not have control over. By then the completed data collection from the regional governor's office was unavailable.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The transportation and distribution of food items from Assembly Centres to the beneficiaries is the responsibility of NDMA.



8.1.4 Discrepancy between food items procured and deliveries made to DPs

Finding

Review of the procurement file and the payment vouchers against the Logistics Officer's data and Regional Coordinators reports reveal that the total number of food items procured was less than the total quantity transported to the DPs.

Items	Quantity Procured based on payment vouchers (DTL)	Quantity delivered to DPs based on Reports	Difference
Sugar (50kg)	279,500	238,134	41,366
Rice (50kg)	264,500	238,052	26,448
Oil (10L)	185,200	138,393	46,807

Reconciliation of food items procured (extractions from the DTL) against the amount distributed to the beneficiaries (Kobo Collect data) revealed the following differences

Items	Quantity Procured Based on DTL	Quantity delivered to Household Based on Kobo-Collect	Difference
Sugar (50kg)	279,500	228,367	51,133
Rice (50kg)	264,500	228,367	36,133
Oil (10L)	185,200	176,985	8,215

Implication

There is risk that the undelivered food items may be diverted for personal use.

There is also a higher risk that some of the procured goods were never received from suppliers causing loss of money to the government.

Priority

High

Recommendation

We recommend to be provided with documentary evidence outlining reasons for receiving less than quantity procured from suppliers to the assembly centre as soon as possible for our review and confirmation.

In any similar future exercise, regular reconciliations should be conducted to ensure adequate control over the transfer of food items throughout the distribution process.



Management Response

Response	<p>I think the procurement of the goods were placed in the hands of the central level committee and the ministry of trade.</p> <p>At some point during the distribution process, the kobo collect was not used to record receipt at distribution centers as a result the actual and will be higher than the system. In many places when the raining season was approaching manual recordings was used to fast track the distribution process.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

NDMA was represented in the committee and also stamp and sign suppliers' delivery note before payments are made.

The Kobo Collect software should always be used to record issue of food items to beneficiaries as this was a software developed to help maintain accurate data. Even if manual recordings were used to fast track the activities, the Kobo collect system should have been updated to reflect all the activities that took place. There must be an audit trail so that food items can be traced through procurement, distribution to final delivery to the beneficiaries. Without such a trail, it is impossible to ensure that items are used for the intended purpose.

8.1.5 Vulnerable households excluded from the master list

Finding

Our interview with the consignees at Bakau Newtown/Fajara and Manjai Kunda/Kotu revealed that some vulnerable households within their wards had not been included in the list sent to NDMA. Some of these exclusions were due to the fact that the survey team were unable to meet the households at their homes during the data collection process and others were excluded due to the short period given for the data collection exercise. From discussion with some of the consignees, they were only given about four days to produce the information.



Implication

Exclusion of vulnerable households from the list will prevent them benefitting from the food aid which will undermine the impact of the relief.

There is also a risk of unfair distribution of food items.

Priority

Medium

Recommendation

We recommend the consignees to make sure that every vulnerable household within their wards are reached and interviewed. The committee should also ensure that adequate time is given to the consignees to enable them to effectively complete the data collection process. We also encourage Councillors to be up to date, with regard to household data within their respective wards.

Management Response

Response	Note that not all the households within the GBA are eligible for support. Also, all data were assigned to be collected by the local authorities. Thus, we a little –say in whose name is sent as a vulnerable person or household, we only gave them criteria for selection and the targeted no of households in their respective communities (mainly GBA)
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We are aware that not all households in Greater Banjul area were termed as vulnerable therefore, the finding is about vulnerable households which were not included in the master list as a result did not benefit from the food aid relief.



8.2 COORDINATION OF COVID-19 ACTIVITIES

8.2.1 Transportation of food items in the absence of NDMA and the Logistics Officer

Finding

Our discussion with a senior officer at NDMA revealed that they were responsible for the distribution of the food items to the distribution points (DPs) and to the beneficiaries. The officer indicated that some food items were transported from McCarthy Square to the LRR Governor's office without the office's knowledge.

From the interview with the Logistics Officer hired by NDMA, we noted that the distribution of food items, from the Assembly Center (McCarthy Square) to LRR Governor's office was done before his contract was finalized. This caused him not to be part of the LRR food distribution exercise.

Implication

There is a significant risk that these food items might be diverted from the intended purpose.

This is an indication of poor coordination and supervision over the receipt of food items from suppliers

There is risk that items delivered in the absences of the logistics officer may not be properly accounted for in the form of records.

Without coordination and verification by the logistics officer, the delivery of these items might not have been properly coordinated.

Priority

Medium

Recommendation

Going forward, the committee should ensure the food distribution is properly coordinated to mitigate the risk of misappropriation of food items.

The distribution team should not have started distribution without the involvement of the officer that has been hired to help coordinate the whole distribution process. They are urged to desist from such practices going forward



Management Response

Response	<p>I think this was clearly stated with the audit team that, the decision to uplift the goods from McCarthy square was a central level decision and the team ought to have pursued clarification from them rather than putting NDMA as the duty bearer.</p> <p>well, the dispatch of the rice oil and sugar from McCarthy square to LRR was spelt to you on certain position, that this decision emanated from the central level which we do not have control over. By then the completed data collection from the regional governor's office were not available.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The transportation and distribution of food items from Assembly Centres to the distribution points is the responsibility of NDMA. Therefore, this cannot absolve NDMA from their responsibility.

8.2.2 Variances between coordinators' reports and Logistics Officer's data

Finding

Our review of the logistics officer's data against the regional coordinators' reports revealed that there are variances of 4,184 (50KG) bags of rice, 7,876 (50KG) bags of sugar and 3,046 drums of (10L) oil. These net variances implied that, overall, the coordinators received less than dispatched and, consequently, food items may have been lost/stolen. **See Appendix A.**

Implication

There is risk that the information in either of the records may be incomplete/inappropriate by way of missing documents.

There is also a risk that procured food items might be misappropriated in the absent of accurate document.



Priority

High

Recommendation

The two parties are urged to discuss their differences and complete reconciliations that will reflect the same information in relation to items dispatched and received.

The logistics officer is urged to work with the LRR regional coordinator to help provide the information relating to the food items sent to the distribution points in LRR, unless it is explicitly mentioned in the contract that LRR should not be part of his responsibility.

The regional coordinator of URR should liaise with the consignees within the region to help furnish him with the details of all information not provided.

Management Response

Response	Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.2.3 Unpresented Delivery Notes

Finding

Regulation 26 (21) of the Financial Regulations 2016 states that *“payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders.”*

During the reconciliation of the Delivery Notes against the Logistics Officer’s excel data, we noted that the Delivery Notes for the following items were not provided for our review.

Distribution Points	Waybill Numbers	Item	Quantity
Old Jeshwang	938	Sugar	1,000
Old Jeshwang	N/A	Oil	344
Manjai / Kotu	2015	Rice	400
Abuko	949	Rice	1,000
Tallinding North	639	Sugar	864



Implication

In the absence of physical Delivery Notes, we could not confirm the authenticity of deliveries to the distribution points.

Priority

High

Recommendation

The Logistics Officer / committee should ensure that these Delivery Notes are provided for our review.

Management Response

Response	Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.2.4 Delivery notes not stamped by the consignees

Finding

During our review of the delivery notes within KMC we noted that there are some delivery notes that were only signed but not stamped by the consignees to acknowledge receipt of the goods said to be delivered to their DPs. Details of the DPs affected are shown in the table below.

DP	Way Bill Numbers	Item	Quantity	Name
Kanifing South	611	Oil (10L)	156	Basirou Sarr
FajiKunda	632	Oil (20L)	1,000	Baba Jabbie
Bakoteh	947	Rice	200	Lamin K Jammeh
Old Bakau Cape Point	945	Rice	1,000	Lamin Dibba
New Jeshwang / Ebo Town	931	Sugar	1,000	Habib ML Ceesay
Bartes Ward	946	Rice	1,000	Karim Darboe
Manjai / Kotu	939	Sugar	1,000	Lamin J Jarju
Bundung Six Junction	609	Rice	1,000	Momodou Sanyang

Implication

In the absence of a stamp on the Delivery Notes, we could not substantiate if the signatures were done by the respective consignees of the DPs.



There is risk that these goods were not delivered to these DPs as claimed but used for personal gain.

Priority

Medium

Recommendation

The logistics officer and/or NDMA should ensure that all Delivery Notes are stamped by the receiving officer after confirming the total food items received.

Management Response

Response	The issue of some delivery notes not stamped by consignees in the Kanifing Municipality can be better explained by the consignees themselves, because I was not a consignee and I do not witness receiving any item.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The transportation and distribution of food items from Assembly Centres to the distribution points is the responsibility of NDMA. Therefore, all documentation relating to these activities is the responsibility of NDMA.

8.2.5 Storage of food items in an open place

Finding

Section 1/20 (b) of the Stores Regulation states, "clothing and other stores subject to deterioration by damp or damage by insects should be frequently examined and properly protected".

During our discussions with the consignees of Banjul Central, Tallinding North, Bundung Six-junction and Manjai Kunda/Kotu DPs, we were informed that food items received by them were stored in an open environment, because there was no store available for storage.



Implication

Lack of storage facility to store food items could result in theft, loss or spoilage of food items.

Priority

Medium

Recommendation

All Government inventory should be kept in a well-maintained store to avoid damage.

The committee should also ensure a proper planning is conducted before distribution commences so that food can be stored in a secure way.

Management Response

Response	In places where food items were found packed outside the store/open was since, the consignees/communities do not have adequate capacity and space/store to keep the unprecedented large amount of food items supplied to them for safe keeping. Therefore, it was a matter of no other choice but to keep them outside the store/open place and provide security.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.2.6 No evidence of approval for the use of Dockets

Finding

During the review of the distribution process, we noted that the distribution team were using coupons based on the household details provided by the local authorities. From discussions with the Internal Auditor at NDMA, we noted that the distribution team had replaced the use of these coupons with dockets based on NDMA's management decision. The dockets are pieces of blank paper on which the consignees record the information on the household register which includes the name of the household head, number of



people within the household, quantity to be received, name of the DP, etc. but the document is not serially numbered.

We were not provided with evidence of approval (of the use of Dockets) by the logistic committee who were responsible of overseeing the distribution process.

Implication

There is risk that individuals (beneficiaries) supplied with these dockets may be favored beneficiaries (not vulnerable), and/or the distribution team may present a docket that had never been issued to a beneficiary.

There is a risk that NDMA might have lost control over the distribution process and non-vulnerable HHs, who are not entitled to the relief, had benefitted.

Priority

Medium

Recommendation

NDMA should get approval from the Logistic Committee in relation to any changes on the initial distribution plan. If an approval is in place, the evidence can be sent to our office for review.

Similar exercises should always be implemented using serially numbered official vouchers.

Management Response

Response	I have as the head of the process monitoring, decided to instead of the coupons, Directed the regional coordinators to use a docketing system once the data is available from the GIS server which will be printed to indicate the beneficiaries and house data, printed and made available at the D [PS. This was preceded by an email the Director of administration sent to all coordination to allow expediency for the distribution.
Action to be taken	



Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The approval should come from the Logistics Committee.

8.2.7 Duplicated coupons

Finding

Interview with the regional coordinators revealed that some of the coupons printed by the GPPC were duplicated. However, coordinators stated that all the coupons identified as duplicates have not been used and beneficiaries were only given supplies for one coupon.

Implication

There is risk that these duplicated vouchers/coupons may be used to inflate the number of beneficiaries, thus inflating the quantity of food items delivered to beneficiaries.

A beneficiary can be given more than one coupon or the duplicate might be used by the people responsible for the distribution to misappropriate food items for personal gains.

Priority

Medium

Recommendation

NDMA should ensure that any information prepared for external usage is properly reviewed in future.

Management Response

Response	Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



8.2.8 Wrong batching of coupons

Finding

During the audit of the distribution process we noted that each consignee is given a coupon to be distributed to the vulnerable households within his/her respective DPs. A sample of coupons reviewed revealed that some of the coupons were wrongly batched, resulting to them been sent to wrong DPs,

Implication

There is a high risk of weak control and supervision over the batching of coupons resulting to sending coupons to wrong DPs, thus causing unnecessary delays in the distribution and HHs not receiving their rations on timely manner.

Priority

Medium

Recommendation

Management should ensure that coupons are accurately batched to avoid any duplication of work.

They should also ensure that each DP or region is given a unique sequential number in other to track coupons given to the DPs.

Management Response

Response	This well noted and will be documented in our lessons learned.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



8.2.9 Undistributed coupons

Finding

From the review of the coupons and the interview with the consignees we noted that the local community identified all the vulnerable households in their wards and sent the list to NDMA. The NDMA then sent the list to GPPC to print the coupons based on the name of the vulnerable households identified by the local community. However, we noted that;

- Some households indicated that they are not vulnerable and therefore they do not need the food items.
- Some households were not reachable and as a result their coupons were sent back to the NDMA.
- Some households due to political affiliations rejected the food items.

According to the consignees, all the undistributed coupons were sent back to the NDMA. However, there was no documentation to evidence how the rations allocated to these households were managed.

Implication

There is a significant risk that the undistributed coupons might be used for personal gain because the food rations allocated to these households might be given to other households without following any due process.

Priority

Medium

Recommendation

The committee should ensure that all undistributed coupons from all DPs are provided to us for review.

In future, there should be a written document sign by both parties to evidence the total number of coupons returned by each consignee.

Management Response

Response	The coupons are currently retained by the regional coordinators for posterity purpose; however, your recommendations are well noted.
Action to be taken	



Officer responsible for remedial action	
Date when situation will be regularized	

8.2 TIMELY DISTRIBUTION OF FOOD ITEMS

8.3.1 Delayed in Distribution of food items

Finding

From review of the procurement files, Delivery Notes and interview with consignees at Banjul and KMC, we confirmed that all food items were to be delivered from 1 May 2020 to 12 May 2020 (Delivery deadline of the first and last contract batch). However, food items were kept at DPs for a long time before being distributed to the beneficiaries. The last date of the distribution was on the 28 of September 2020 based on the information from the Kobo-Collect software for Banjul and KMC. This is over five months after the commencement of the procurement process.

Food items were kept for so long because of late finalisation of household data and late printing of coupons as shown below:

DPs Name	Delivery Period to DPs		Delivery Period to HHs	
	From	To	From	To
Bundung Six Junction Muritani	09/05/2020	06/06/2020	28/05/2020	28/09/2020
Kololi	09/05/2020	01/06/2020	03/06/2020	28/09/2020
New Jeshwang/ Ebo-town	09/05/2020	19/06/2020	01/06/2020	28/09/2020
Tallinding North	09/05/2020	30/05/2020	29/05/2020	19/07/2020
Bakau New Tow / Fajara	10/05/2020	30/05/2020	30/05/2020	27/09/2020
Kotu / Manjai	09/05/2020	18/06/2020	30/05/2020	19/07/2020

Implication

There is a high risk that the supplied food items at the DPs might be misappropriated.

The food procurement was as a result of emergency support. There is a risk that the vulnerable households were not able to receive their rations on time which can affect their livelihood during the period.

Priority

Medium



Recommendation

Henceforth, before procurement is made there should be availability of reliable accurate household data and readily printed coupons based on the accurate data collected.

Management Response

Response	like was mentioned, the provision of data was not the responsibility of NDMA, the regional governors / mayors were tasked to coordinate the exercise. However, this weakness is well noted.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.3 ISSUES WITH KOBO COLLECT SYSTEM

During the distribution process, a system called Kobo Collect was used to record beneficiaries' information which includes the Household name, number of people, address, food items received, Telephone number, Identity information etc.

8.4.1 Unreliable Kobo Collect Software

Finding

From discussion with some NDMA staff, we were informed of challenges encountered with the Kobo Collect system which was used during the distribution.

The basis to determine the quantity of each food item given to a household is setup in in the software.

During the distribution process, some food items ran out, and some households did not receive all that they were entitled to as per the plan. However, this shortage was not captured by the software. The software shows that all items were received by the households as planned whilst actually it was not the case. As a result of this issue with the Kobo Collect, the total quantity of oil distributed to the beneficiaries was more than the amount sent to the Distribution Points (DP) as shown below:

Items	Quantity delivered to DPs as per coordinators' reports	Quantity delivered to Household as per Kobo-Collect	Difference
Oil (10L)	138,393	176,985	(38,592)



Implication

As a result of the Kobo Collect system generating inaccurate information makes it unreliable and the information generated from it cannot be used to check the accuracy of the food distribution process.

Priority

High

Recommendation

The Kobo Collect system should be upgraded to show both what is expected to be delivered and what is actually delivered or to record manually what is given to households and use the Kobo Collect system as a benchmark for the for the quantity to be given to each household.

Management Response

Response	Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.4.2 Discrepancies between food items received at regions and quantity distributed to beneficiaries

Finding

Review of coordinators' reports against the Kobo-Collect data revealed that the total quantity of food items received at regions is more than the quantity distributed to the beneficiaries.

Items	Quantity received as per coordinators' reports	Quantity distributed to Household as per Kobo-Collect	Difference
Sugar (50kg)	238,134	228,367	9,767
Rice (50kg)	238,052	228,367	9,685



Implication

There is risk that the undelivered food items, sugar and rice, may be diverted for personal use. There may be errors in recording the quantity received or the quantity recorded in the Kobo-Collect.

Priority

High

Recommendation

We recommend documentary evidence outlining the reasons for the difference

Management Response

Response	At some point during the distribution process, the kobo collect was not used to record receipt at distribution centres as a result the actual and will be higher than the system. In many places when the raining season was approaching manual recordings was used to fast track the distribution process.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The Kobo should always be used to record issue of food items to beneficiaries as this was a software developed to help maintain accurate data. Even if manual recordings were used to fast track the activities, the Kobo collect system should have been updated to reflect all the activities that took place.



8.4.3 Disparity between information provided by beneficiaries and figures shown on kobo collect system in household numbers

Finding

Food items are given to households according to the number of individuals within the household. However, our interview with selected beneficiaries from the Distribution Points visited and the review of the Kobo-Collect data revealed differences between the number of persons reported in the Kobo-Collect and those confirmed by the selected beneficiaries. **See Appendix B.**

Implication

There is a risk that households with fewer people might receive more food items than those with more people which is not in line with the distribution criteria.

Priority

Medium

Recommendation

Authorities are urged to collaborate with the local residents to reach every household deemed to be vulnerable and try to record the actual number of persons within that household.

Management Response

Response	<p>The NDMA and partners have not collected any household data, so we cannot verify during the time of response on the actual number of people in their respective households. This is always common during emergency response as we have no social registry data in the Gambia, so people always exaggerate the actual number of people in their respective households.</p> <p>As we were expecting such, what we did was to make a ceiling to the number of people in the households to received support; this the maximum number of the attachment point per region are follows:</p> <ul style="list-style-type: none"> - WCR, CRR, URR, LRR and NBR 100 people in a household is entitle to only 4 bags of rice and sugar and 30 litres of oil only. - KM and BJL the attachment points for a household is 100, this you are entitle to 4 bags for rice and sugar only and whilst oil is 30 litres only.
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	This was benched marked from the GBoS projected number of households for 2020
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.4.4 Differences between quantity recorded on kobo collect system and quantity received by beneficiaries

Finding

Food items (rations) are given to households according to the number of individuals within the household, however our review of the Kobo-Collect data and interview with beneficiaries highlighted that some beneficiaries claimed to receive less food items than reported by the Kobo-Collect data. **See Appendix C.**

Implication

Beneficiaries receiving more food items than entitled to according to the interview will deprive other vulnerable beneficiaries from receiving their fair share of rations, which in effect defeat the purpose of the Food Aid Relief.

There is risk that the undelivered food items may be misappropriated.

Priority

Medium

Recommendation

Beneficiaries who are listed should only be supplied with the quantity of food rations that they are entitled to according to the criteria set.

Management Response

Response	Your points on this are well noted and will serve in our drive for a lesson learn documentation profile. The kobo collect will recalibrated with better data capture system.
Action to be taken	
Officer responsible for remedial action	



Date when situation will be regularized	
--	--

8.4.5 Inappropriate information in the Kobo Collect data

Finding

Review of the kobo collect data extracted on excel spreadsheet, reveals inappropriate household details including wrong names and numbers, duplicated voucher numbers, duplicated ID numbers and duplicated telephone numbers. **See Appendix D.**

Implication

There is a risk that the omitted names of beneficiaries in kobo collect report may not exist which may result to food items been use for personal gain.

The information from kobo-collect may be misleading.

Priority

Medium

Recommendation

Information recorded in the Kobo-Collect should be reviewed by a responsible supervisor henceforth.

Management Response

Response	This was really a lesson learned hence the data fields used to capture the data was overtaken by unforeseen events as this was the first in the Agency and the Country in general to be involved in such operations .
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



8.4.6 Unreachable Households

Finding

During our verification we selected a sample of distribution points (DPs) and vulnerable households to interview the consignees and the beneficiaries respectively. However, we could not reach some of the vulnerable households because their phones were unreachable.

As a result, we could not confirm the existence of these beneficiaries. Details are shown below:

Unreachable Households (HH)		
Distribution Point	Name	No. of People within the HH
Banjul South	Mariatou Touray	8
Banjul South	Saffie Njie	10
Banjul South	Mariama Jobe	8
Banjul South	Mama Gaye	4
Banjul South	Ibrahima Diallo	9
Banjul North	Huja Ndong	10
Banjul North	Fatou Badjie	9
Tallinding North	Katty Jawura	5
Tallinding North	Fatoumata Jatta	6
Bakau Newtown/Fajara	Musa Tarawally	8
Bakau Newtown/Fajara	Babucarr Njie	7
Six junction Bundung	Sarjo Badjie	4
Manjai/Kotu	Sarata Drammeh	5
Manjai/Kotu	Sohna Jarju	11

Implication

There is a risk that the vulnerable households were never reached and their rations were diverted for personal use or given to households that are less vulnerable and not recorded.

Priority

High

Recommendation

The consignees or the regional coordinators should furnish us with evidence that the unreachable people have received their rations at the time of distribution.



Management Response

Response	This well noted, however considering the thousands of beneficiaries confirmed, the beneficiary number may be followed up to satisfy the confirmation process needed.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We have been making several follow-up calls to these HHs using the numbers entered in the Kobo Collect system to interview them but some of them were wrong numbers and others were unreachable.

8.4 DOCUMENTATION & CONTROL ISSUES

8.5.1 Use of NDMA stamp by a non-staff member

Finding

From discussion with an NDMA officer, we were informed that their stamp was used by a military officer from the Office of the President. This stamp was used to stamp Delivery Notes from food suppliers to evidence items as received by NDMA as they were responsible for the food aid distribution to the households across the country.

Implication

Giving an official stamp to a non-staff of the agency is an indication of a poor internal control procedures.

This can increase the risk of misappropriation and poor management of food items procured.

Priority

Medium



Recommendation

The management should ensure that the official stamps are only used by the authorized individuals at any point in time.

Management Response

Response	well, this was unplanned as the officer was from the state guard stationed at the statehouse serving as keeper of the stocks of assorted goods at McCarthy Square.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Unplanned activities should not warrant the use of official stamp by an unauthorized officer, especially someone who is not even an NDMA staff.

8.5.2 No meetings Minutes in place by the logistics committee

Finding

During our interview with some members of the logistics committee, they confirmed that they had series of meetings during the distribution planning process, however, the minutes of the meetings conducted were not provided for our review.

Implication

We could not ascertain the genuineness of the meetings in the absence of the minutes of the meeting and a schedule showing the attendees of the meetings.

It will not be easy to ascertain whether the distribution process was conducted based on the logistics Committee's plans and Recommendation.

Priority

Medium



Recommendation

Going forward minutes of the meetings should be taken and be available for review at any point in time.

Management Response

Response	<p>During the audit process, we made it very clear that what we were working on the plan that we can produce as evidence from our meetings. This process was tedious, and the meetings were only attended by technician to find a way-out on the exact modalities of the response to the COVID19 Cabinet Sub-Committee.</p> <p>The only thing we can produce is the plan that was developed finally in the various meetings held in various locations.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Meeting minutes are required to be maintained for every meeting held by an establish committee to capture all action points of the meetings.

8.5.3 Difference within the logistics officer's data

Finding

The Logistics Officer created an excel template where all the information relating to the distributed food items are recorded. The template shows the quantity of food items dispatched by the transporters from the assembly centre and the quantity of food items received at the Distribution Points (DPs) by the consignees.

During our review of the Logistics Officer's excel data, we noted that the total food items dispatched from the assembly centre (McCarthy Square) differs from the total food items received at the DPs by the consignees. **See details below:**

RICE			
	TOTAL DISPATCHED	TOTAL RECEIPT	DIFFERENCE
BCC	2,772	2,772	-
Region 1 KMC	30,768	30,360	408



Region 2 WCR	93,204	93,199	5
Region 3 NBR	31,621	31,265	356
Region 4 LRR	The logistician did not cover this region		
Region 5 CRR South	16,382	16,382	-
Region 5 CRR North	14,985	14,982	3
Region 6 URR	34,940	34,931	9
TOTAL	224,672	223,891	781

SUGAR			
	TOTAL DISPATCHED	TOTAL RECEIPT	DIFFERENCE
BCC	2,772	2,772	-
Region 1 KMC	30,768	29,915	853
Region 2 WCR	93,204	93,199	5
Region 3 NBR	33,928	32,385	1,543
Region 4 LRR	The logistician did not cover this region		
Region 5 CRR South	16,362	16,362	-
Region 5 CRR North	14,985	14,985	-
Region 6 URR	34,940	34,940	-
TOTAL	226,959	224,558	2,401

OIL			
	TOTAL DISPATCHED	TOTAL RECEIPT	DIFFERENCE
BCC	2,620	2,620	-
Region 1 KMC	21,307	20,611	696
Region 2 WCR	37,730	37,730	-
Region 3 NBR	25,204	24,942	262
Region 4 LRR	The logistician did not cover this region		
Region 5 CRR South	13,868	13,868	-
Region 5 CRR North	5,000	4,980	20
Region 6 URR	21,936	21,810	126
TOTAL	127,665	126,561	1,104

Implication

There is an increased risk that the excel template is not accurately completed by the Logistics Officer making the document unreliable for decision making.

This can be as a result of food items misappropriated by the parties involved in the distributions.

Priority

High



Recommendation

The committee should investigate the causes of these discrepancies and resolve with immediate effect and the schedule of relevant adjustments made with their supporting documents be provided to the auditors for our review.

Management Response

Response	Dispatch was done by the logistician with delivery notes served to the consignee. Therefore, once the consignee appends his signature as received, the responsibility is on him/her. However, we will task a team to look into this discrepancy and report accordingly.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The finding is not about the signing of the Delivery Notes but the recorded information on the Excel spreadsheet by the Logistics Officer showing difference between loaded and offloaded.

8.5.4 Access to information denied

Finding

Section 160(I) Sub-Section (4) of the Constitution of the Gambia 1997, states that:

“The Auditor-General and any member of the National Audit Office authorised by him or her shall have power to call for and inspect all books, records, returns, reports and other documents in the exercise of the functions conferred upon him or her by this Constitution or an Act of the National Assembly and to make such enquiries and to call such witnesses who, in his or her opinion, have any responsibilities, in relation to the accounts referred to in subsection (1)”.

During the audit we embarked on a field visit to interview the consignees and the beneficiaries (vulnerable households). We visited Banjul North and South to interview the consignees. However, they indicated that their wages were not paid for the work and, as a result, they refused to give any information about the distribution process under their purview unless the wages are paid by NDMA.



Implication

This is a violation of the Constitution of the Gambia 1997 which compromises the integrity of the committee.

There is risk that food items received by consignees to distribute to the beneficiaries were diverted for personal gains.

Priority

High

Recommendation

We strongly recommend that NDMA liaise with the consignees to provide all relevant explanations and documentation to the audit office as soon as possible for our confirmation and review.

Management Response

Response	this is well noted and shall be taken care of soonest.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

8.5 LIABILITIES

8.6.1 Unpaid liabilities to Distribution team & GPPC

Finding

During the audit of the distribution of food items to the beneficiaries, interview of officers at Gambia Printing and Publishing Corporation (GPPC) confirmed that no payment was made in respect of coupons printed amounting to GMD1,478,325 as per the Invoices despite reminder letters sent to NDMA, MoFEA, MoICI, Office of the Vice President and Office of the President. According to the GPPC they had formally written to the sectors involved to effect payment, but no response had been received and no payment made. The regional coordinators and consignees also stated that distribution teams are not paid for the work done as promised.

Implication



Non-payment of Government obligations to respective creditors will affect their credibility and future dealings with suppliers.

There is a risk that funds meant for settlement of this obligation are diverted for private purpose leading loss of public funds.

Priority

High

Recommendation

We strongly recommend payment to be made and/or a plan of payment to the affected creditors as soon as possible and evidence to be provided for our review.

Management Response

Response	This was not the responsibility of Agency as these payments were projected for only three days to be paid from the central level(finance) the entire operation lasted for months.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



9. Detailed Findings – Procurement and Distribution of Medical Items

9.1 SUPPLIER SELECTION; NEEDS ASSESSMENT AND SPECIFICATION

9.1.1 Failure to perform needs assessment and specification

Finding

Section 36 (5a) of The Gambia Public Procurement Authority Regulations states: *“a procuring organisation shall as part of procurement planning strategies, conduct identification and assessment of the need for the procurement”*.

We noted that procurements of medical items amounting D123,232,642 were made in response to COVID-19 without any needs assessment. As a result, the Ministry could not be sure of the usefulness of medical items and fuel procured in response against COVID-19 activities.

Subsequently, we also noted that the medical items were not identified and specified by the multi-stakeholder on procurement and finance Committee. **Details are shown Appendix E.**

Implication

There is a risk that the Ministry procured items that are not useful in response against COVID-19; this could result in waste of government resources and reduce the effectiveness of the overall COVID-19 response.

There is a risk that medical items were not specified by the Committee, and this could result in the procurement of unused medical items in the response against COVID-19.

Priority

High

Recommendation

Management should ensure that plausible explanations substantiated with evidence for the non-performance of needs assessment are provided immediately.

We recommend that a needs assessment is done and documented for the procurement of medical items.



All future procurements should be based on detailed specifications.

Management response

Management Response	Predicting the course of a pandemic is one of the biggest challenges in epidemiology especially a pandemic caused by a previously unknown micro-organism. The Covid 19 pandemic is of such nature. However, based on what was seen as the pattern of the disease in the countries affected earlier on, various thematic areas in the Covid 1-91 response came up with lists of items that would potentially be used in the response. New treatment centres are needed to be established and another is to be restructured. Equipment and supplies challenge in health facilities need to be addressed as COVID-19 patients could present at any facility in the country and they need to be taken care of. The Director of Health Services, the chief technical officer of the Ministry in clinical care, with his team know the needs in the health facilities. These needs were put together in the list of items procured. The items procured are in line with what is needed in those facilities for the potential projections in managing the pandemic. Specifications were provided by the team and the World Bank Task Team Leader.
Action to be taken	Refer to Management response above
Officer responsible for remedial action	Done already
Date when situation will be regularized	Done already

Auditor's Comment

We reviewed the evidence provided (Ref: P173798) and noted that it is an email correspondence between the World Bank task team leader and the Ministry of Health and does not contain evidence that suggest a needs assessment was performed accordingly. The content of the correspondence was about advising the Ministry of Health to include the allocation of approximately \$2 million out of the \$3.8 million in their work plan or budget. However, the work plan or budget was not provided as part of the evidence.

Subsequent review of the updated (second batch) of the management response revealed that the specifications were carried out by team and the World Bank Task Team leader. However, there was no appropriate evidence to indicate that the needs assessment and specifications were carried out by the Ministry and approved by the procurement committee. As a result, this finding remains outstanding.



9.1.2 Failure to provide list of medical specification

Finding

Section 25 (1) of the GPPA regulation states that, *“technical specification of goods, works, consultation services and services shall clearly describe a procuring organisation requirement with respect to quality, performance, safety, dimension, symbols, terminology, packing making and labelling and requirement relating to conformity to assessment procedure”*.

Financial Regulations part II, 6(1) states, *“a public officer shall produce records of the transactions for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor-General, or the Director General of Internal Audit”*.

A list of medical specification prepared by the Ministry in response to COVID-19 was requested for review. However, specifications prepared by the Ministry were not presented up to the time of drafting the report. As a result, we could not confirm whether the specifications were prepared by the Ministry, reviewed, and approved by the procurement committee.

Implication

In the absence of specification, the risk of buying incorrect items is high.

Priority

High

Recommendation

Management should ensure that specification by the MoH is presented for inspection without delay.

Management response

Management Response	MoH puts great importance on specification, as this will dictate the purpose for which the items are procured. As such, procurement of specialized medical equipment cannot take place without the provision of specifications. These done by management in consultation with the relevant technical parties and a medical items list was produced.
Action to be taken	List provided
Officer responsible for remedial action	Already available



Date when situation will be regularized	Director of Pharmaceutical Services
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Auditor's Comment

We reviewed the evidence provided and noted that the specifications provided was a copy from the contract document. As a result, the original specifications from the Ministry of Health were not provided.

Subsequent review of the second batch of the management response revealed that the specifications were carried out by team and the World Bank Task Team leader.

However, there was no appropriate evidence to indicate that the approved list of specifications was approved by the procurement committee

As a result, this finding remains outstanding.

9.1.3 Wasteful expenditure on items not needed to the fight COVID-19

Finding

The Ministry of Health (MOH) in its COVID-19 Preparedness and Response, contributed GMD100 million towards the World Bank project for the procurement of medical supplies and equipment to response to the COVID-19 pandemic. Under the project, a contract was signed between the MoH and TMS-Turkey supplies worth \$3,946,637 equivalent to approximately GMD197,331,855 for the supply of medical items and equipment to the Ministry.

Our review of the procurement file indicated that items worth \$116,490 equivalents to GMDD5, 824,500 were found not relevant to the fight against COVID-19 as they were kept in store and not distributed at the time of drafting this report.

The items are as follows:

Description of Items	Qty	Unit Cost (\$)	Cost (\$)	Estimated Cost (GMD)
Air conditioners – 18,000 BTU	4	1,030	4,120	206,000
Air conditioners – 24,000 BTU	2	1,225	2,450	122,500
Generator (75KVA)	1	9,100	9,100	455,000
Washing machine (30kg)	7	9,450	66,150	3,307,500
Cloth dryer machine (30kg)	7	4,310	30,170	1,508,500
Television set (32")	10	450	4,500	225,000
Total			116,490	5,824,500



Implication

There is a risk that funds are used on items that will not be used in the COVID-19 preparedness and response depriving other areas that urgently require immediate response.

Priority

High

Recommendation

Management should provide an explanation as to why the said items formed part of the procurement for COVID-19 preparedness and response.

Funds from the COVID-19 preparedness and response project should solely be used in the fight against COVID-19.

Management response

Management Response	All the items procured are very essential for the Covid 19 response considering the fact that we have 2 functional treatment centres, 3 just completed temporary treatment centres and 8 permanent treatment centres currently undergoing construction. These items mentioned will be grossly inadequate. It goes further that washing machines, cloth driers, air conditioners, television sets etc. are all needed in our facilities. Not using immediately is certainly no indication that they are not needed because the more construction work is being done and the Covid 19 pandemic is still ongoing.
Action to be taken	<p>The generator is already delivered to the Sanatorium treatment centre.</p> <p>The two washing machines and dryers are already at the newly refurbished Ndemban Clinic. GCCI bought 10 TV sets for Ndemban Clinic as their contribution to the refurbishment of the centre. As such the listed TV sets are at the CMS awaiting delivery to the National Treatment Centre which are now under construction. In the same vein, as part of the refurbishment of Ndemban, ACs were supplied, with those procured above being stored at the CMS for the National Treatment Centre.</p>
Officer responsible for remedial action	Director of Pharmaceutical Services



Date when situation will be regularized	
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Auditor's Comment

We reviewed the management response and evidence provided and confirmed that the under listed items are still in store.

Subsequent review of the second batch of management responses revealed that procurement of COVID-19 medical items was meant for future use as a result the application of emergency of the procurement was unnecessary.

Therefore, this finding remains unresolved.

Description of Items	Qty	Unit Cost \$	Total Cost \$	Estimated Cost GMD
Air conditioners – 18,000 BTU	4	1,030	4,120	206,000
Air conditioners – 24,000 BTU	2	1,225	2,450	122,500
Washing machine (30kg)	5	9,450	47,250	2,362,500
Cloth dryer machine (30kg)	5	4,310	21,550	1,077,500
Television set (32")	10	450	4,500	225,000
Total			79,870	3,993,500

9.1.4 Unspecified method of identification and selection of supplier

Finding

Section 36 GPPA regulation states that, *"Identification and assessment of the need for the procurement, designation of the procurement planning team, conducting market research in order to identify various technical solutions, in particular commercial markets, to identify the range of available suppliers, contractors, and consultants"*

From and our review of procurement and other related documents discussions with procurement officer at Project Coordination Unit (PCU) of the Ministry of Health, we noted that PCU procured medical items worth D 100,000,000 equivalent to USD 2,000,000 being the Government expenditure from GLF related to procurement of medical items and equipment in the response to the pandemic.

However, we noted that the method of identifying the supplier awarded the contract was not specified in the procurement documents and could not be explained by the procurement officer at the PCU.



Implication

There is a risk that the identification and selection of the supplier awarded the contract was an individual discretion with the intention to gain benefit at the expense of government.

Priority

High

Recommendation

Management of the Ministry of Health (MoH) should ensure that plausible explanations substantiated with evidence on the identification and selection of the supplier is provided immediately or the matter is investigated without delay.

Management response

Management Response	<p>Management maintain its earlier response by stating once again that the D100 million equivalent to \$2 million from GLF was the Government's contribution towards agreed Covid-19 project activities equivalent to the World Bank committed funding for those activities as a result of its direct procurement of medical equipment for the country. Hence the transfer to PCU as holder of the fiduciary responsibility for all partner funds.</p> <p>Management reiterates that the outbreak of COVID 19 brought about unprecedented panic and uncertainty to all countries including The Gambia. It was a period when countries were closing borders, restricting movement of goods and persons with businesses scaled down as well as limiting opportunities for resource constraint nations. The World Bank as a major funding partner to Government provided grant support to the tune of \$10 million towards the National Covid 19 Response and some of this was to support the procurement of medical equipment and other consumables needed for the response activities.</p>
Action to be taken	To ensure proper inventorization of the items procured
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	Immediately



Auditor's comment

We reviewed the response provided and confirmed that the identification of the supplier was not specified in the procurement documents. However, the evidence provided suggests that the Gambian Ambassador in Turkey introduced the Minister of Health and his delegate to the OSTIM (an Industrial Zone specializing in manufacture of medical items).

Subsequently, a meeting with the OSTIM board was held and chaired by the Vice President of the OSTIM group who is also the Managing Director of TMS who co-ordinated the procurement of medical supplies from its membership in Turkey.

TMS is unlikely to be the only medical supplier in the OSTIM group of companies: this further suggest a probable conflict of interest in the selection of TMS as the suppliers of medical items and equipment.

As part of the evidence provided the minutes of meeting between the Minister, his delegates, the Gambia Ambassador, and team from the Gambia Embassy and OSTIM board of Directors was not provided for review. Therefore, this indicates that the multi-stakeholder committee was not involved in the identification and selection of TMS. Therefore, this finding is still outstanding.

9.2 APPLICATION OF COVID-19 EMERGENCY PROCUREMENT METHODS

9.2.1 Payment to Liza Transport International

Review of payment vouchers revealed that the government of the Gambia engaged the service of Liza Transport International for the transportation of COVID-19 organic medication from Madagascar. The following issues were noted with the transaction.

Misclassification of payment

Finding

Section 6 (4)(g) of the Public Finance Act States that, *"The duties of the Accountant General include charging all disbursements of the Government under the proper Head, Subhead and item and fund"*.

Discussion with officials of the Central Medical Store (CMS) and review of payment voucher number 21PV20001132 and dated 06/05/2020 with its supporting documents revealed that the Gambia government incurred expenditure worth GMD2, 217, 987.87 paid to Liza International Transport in respect of the transportation of Covid-organic. We also noted that the said transaction lacks proper receipts and supplier address and it was charged under the travel vote instead of vaccine.



Non-consultation in the procurement of COVID-19 organic

Finding

Review of a letter referenced OP243/01/ Part: V (117-MBSJ) and dated 6 May 2020 from the Office of the President gave a directive for the procurement and transportation of COVID-19 organic amounting GMD2, 217,987.

Discussion with the Director of Pharmaceutical Services indicated that his office was not consulted prior to this procurement and the medical benefit of the organics was dismissed by the WHO in early May 2020¹. As a result, the covid organic items have not been used and remain in the store.

Inappropriate method of payment

Finding

Discussion with a Central Bank of The Gambia (CBG) official revealed that payments up to GMD 100,000 are processed through the Automated Clearing Process and Automated Clearing House, while payments above GMD100,000 are processed through the Real Time Gross Settlement (RTGS). These bank transfer platforms are used for the processing of local payments.

International payments are processed using the SWIFT transfers, this includes payments to international suppliers.

Further discussion with an AGD official confirmed that all international suppliers are paid through the SWIFT transfer platform. However, the official could not establish the rationale in making cash payment to this particular supplier. We noted the payment was raised in the name of the supplier, while the cheque was paid in the name of one of the Assistant Accountants General who withdrew the cash over the counter at CBG.

According to the officer, he was instructed to withdraw the cash and deliver it at the Airport to the President of Guinea Bissau. There was no evidence that Liza Transport International authorised the President of Guinea Bissau to receive the payment on their behalf. There was also no evidence to suggest that the Bissau Guinean President was their agent.

¹ <https://www.aljazeera.com/videos/2020/5/4/who-says-madagascars-herbal-tonic-against-COVID-19-not-a-cure>



Audit evidence obtained indicated that the cash payment amounting to €39,333.39 equivalent to about GMD2,217,987 was made to Liza Transport International in respect of the procurement and transportation of covid-organics from Guinea-Bissau to The Gambia. We could not confirm whether the payment was made and/or received by the supplier as claimed since relevant supporting documents were not attached to substantiate the payment.

Subsequently, we noted that the bank transfer details for Liza Transport International were stated on the invoice, but no payment instruction was attached. As result, the cash payment cast significant doubt on the payment made to Lisa Transport International. The table below show transfer details of Liza.

Transfer details	Bank Name	Remark
Swift code (IBBABFBF)	International Business Bank	There were no payment instructions attached to PVs.

Failure to obtain GPPA approval on single sourcing

Finding

Section 44 GPPA Act states, “All single source procurements based on an emergency shall be approved by the GPPA”.

We noted that the payment amounting to D 2,217,987.87 made to Liza Transport International was made without any competition and the single source procurement method was not approved by GPPA.

Implication

There is a risk that internal controls over the procurement of medical items are overridden to assert unplanned procurements at detriment of government. This resulted in procuring items that are useless to the response against Covid 19.

This is indicative of weak internal over the processing of payments and if not address could result in financial misappropriation.

There is a risk that the amount is misappropriated as cash payments are susceptible to theft.

In the absence of an accurate and authenticated receipt it will be difficult to ascertain whether the amount was actually paid and/ or received by the supplier as claimed

There is a risk the transportation price was inflated due to single sourcing without GPPA approval.



Priority

High

Recommendation

In order to ensure the prudent use of resources, management should ensure that the resources are only spent on approved and useful drugs.

Management should ensure that the due processes and procedures are followed in the procurement of medical items to avoid wastage of public resources.

Management should ensure that appropriate supporting documents are provided immediately, or the matter be investigated, and result forwarded to audit for confirmation. Management should ensure that internal controls over the processing of payments are strengthened to avoid recurrence.

Management response

Management Response	<p>Management wishes to reiterate that the decision to charge the payment to the Travel budget line was based on the fact that the transaction is in respect of transportation of an item rather than purchase of the item. This fact is corroborated in Paragraph 6. Of Note Verbale N020/237.AE/M conveyed vide MoFA's PA 124/01/PART I/ (169.AB) of 8th May 2020. Management is of the view that charging to the vaccine budget line would constitute misclassification. Furthermore, please be informed that prior to effecting the payment, Treasury Department was consulted for advice and the travel budget line was advised as it is a transport related expenditure.</p> <p>Management would highlight that some form of consultation took place between the Foreign Ministry of Madagascar and Gambia through Note Verbale N020/237.AE/M in which the Government of Gambia was informed of the Madagascan President's offer/donation of Covid Organic (CVO) which is reported to have been applied on covid positive patients in that country and found effective. The Malagasy scientists are reported to have worked on this remedy by combining traditional African medicine and scientific know-how. This office also was informed that the two country's President's also discussed the offer.</p> <p>Management hereby provides copies of signed Minutes of the Multi-Sector Committee Meetings as evidence by the list in the opposite column.</p>
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Action to be taken	Further advice will be sought and response documented MoH will seek further clarity by consulting the relevant sources.
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	By 30th April 2021 By 31st December 2021

Auditor's Comment

We reviewed the response against the evidence provided and noted that the above findings remain unresolved as adequate evidence was not presented.

9.2.2 Doubtful Payment

Finding

Aljazeera news stated² *"The Gambia received a consignment of Madagascar's Covid-Organics (CVO), a herbal tonic touted as a cure for COVID-19. The consignment was sent by Madagascar's President Andry Rajoelina, according to the State House of the Gambia. The consignment is part of a gift to ECOWAS [Economic Community of West African States] countries towards the fight against COVID-19. They have been delivered to the Ministry of Health," read a statement from the Gambian presidency.*

"The World Health Organization (WHO), however, has warned against using untested remedies such as CVO without medical supervision. Last week, it called for clinical trials of the herbal drink".

Review of payments and verification of covid 19 medical items at the Central Medical Store (CMS) revealed that government incurred cost of D2, 217,987.87 for the transportation of three boxes of covid 19 organic from Guinea Bissau. However, the payments were doubtful as the cost did not commensurate the quantity of covid organic items transported. As a result, the payment made on the acquisition of Covid 19 organics could be fraudulent. The three boxes are shown below:

² <https://www.aljazeera.com/news/2020/5/12/coronavirus-the-gambia-receives-covid-organics-from-madagascar>



Implication

There is a risk that the payments were fictitious and fraudulent. Government resources were wasted.

Priority

High

Recommendation

Management should ensure that this matter is investigated and necessary actions are taken immediately.

Management response

Management Response	<p>The information on Aljazeera needs to be verified that it was an official WHO information on Covid Organics. In any case, countries are not always obliged to accept WHO suggestions or Recommendation. An example was when as a country we recommended the use of the face mask in public places, WHO had reservations on it and did not advise countries to do so. As time went by, it became one of the main points of the precautionary methods recommended by WHO.</p> <p>It could be noted that the market value of such potentially lifesaving treatment as the Covid-organics was not known to us. However, these were donations that were air-freighted to The Gambia from Madagascar as a donation from the Malagasy President to our President and was facilitated by the Bissau Guinean President. Audit could go further to find</p>
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	<p>out about the total cost of the airfreight, and confirmation of payment from Liza Transport.</p> <p>Since Management was not involved in the negotiations and by virtue of the letter from OP Ref: OP243/01/Part: V (117-MBSJ) of 6 May 2020, Management's role was limited only to facilitating the payment as holder of the COVID-19 funds.</p>
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

We reviewed the response against the evidence provided and noted that the above finding remain unresolved as adequate evidence were not presented.

It is difficult to conclude that expenditure of approximately €40,000 to deliver three boxes over a distance of approximately 400km by air is a reasonable use of government resources compared with the much lower cost of, say, sending a car and driver to pick up the boxes.

We further reviewed the management response provided and noted that there was no evidence to indicate that the said payment was received by the Liza Transport International.

9.2.3 Extra cost incurred due to excessive delay in the transportation of medical items

Finding

The Ministry of Health signed a contract with TMS worth \$3,946,637 for the supply of medical items and equipment to the Ministry for the COVID-19 response. This procurement was initiated by the emergency response to the COVID-19 pandemic.

However, review of procurement file revealed that significant time elapsed which resulted in excessive transportation costs of \$565,827 equivalent GMD28,291,350 incurred before the items were delivered at the CMS stores for the timely response and/or preparedness for COVID-19. Below is the timeline for key events:

DATE	EVENT
08 April 2020	The contract was signed
09 April 2020	The first payment voucher was raised for the 40% of the contract price as stipulated in the contract agreement.



24 April 2020	The inspection report of the procured items was produced. The inspection was conducted from 20-21 April 2020.
03 June 2020	The second payment voucher was raised for the 60% of the contract price.
25 June 2020	Payment voucher (USD1,800) was raised for the inspection of the procured items
15 July 2020	The invoice for the air transportation of 10 ambulances and some medical items was approved. The invoice is dated 14/07/2020.
15 July 2020	The first payment voucher (USD317,500) was raised for the cargo flight from Ankara to Banjul
20 July 2020	The cargo flight arrival in The Gambia.
23 July 2020	The second payment voucher (USD317,500) was raised for the cargo flight from Ankara to Banjul

The time between the inspection of the items and the decision to transport the ten ambulances and some items is approximately 80 days which we considered long given the emergency nature of the situation. It took approximately 87 days before the cargo flight arrived in The Gambia after the inspection was completed.

A decision was made to transport the ten ambulances and some items by air at a cost of about \$600,000 and the rest by sea at \$50,000, the other option was assessed as follows: Sea freight only (i.e. transport all the procured items by sea)

Cost (\$)	Expected departure from Ankara	Expected arrival date at the port of Banjul
150,000 negotiable to 100,000	17 July 2020	21 August 2020
Remark	The items should arrive in the Gambia in about 35 days	

The amount that was eventually paid for the transport of the items was \$665, 827.95 (i.e. \$635, 000 by air and \$30,827 by sea).

The amount of money spent on transporting the items to The Gambia could have been significantly reduced if the Ministry had acted immediately after the completion of the inspection, i.e. late April 2020. The items could have been wholly transported by sea at that time and arrived 45 days earlier than it (both air and sea) eventually did.

The cost for transportation could have been about US\$100,000, thereby saving the approximately \$565, 827 (\$665, 827-\$100,000). Details are shown below:

Total transport cost \$	Total transport cost GMD	Transport cost by sea \$	Transport cost by sea GMD	Amount that could have been saved GMD	Remark
665, 827	32,791,395	100,000	5,000,000	27,791,397	If items were transported by sea GMD 27.7M would have been saved.



Implication

In addition to increase in cost of transportation of the medical items from Ankara to Banjul, the Ministry also risk timely response to the COVID-19 situation in the Gambia.

This is indicative of weak internal control system and if not addressed could result to significant loss to government.

Excess expenditure of D27.7 M is indeed a significant loss of fund to government.

Priority

High

Recommendation

Management should provide explanation, with documentary evidence where possible, as to why so much delay was made in facilitating the transportation of the items from Turkey. In the future, such transportations should be pre-arranged following the necessary procurement processes and documentations.

Management response

Management Response	<p>The COVID-19 pandemic brought with it challenges in transportation with global shipping and airfreight being affected. The planned mode of transportation of the items procured from Turkey had always been, from the beginning, to airfreight the items to The Gambia. This suggestion was made by the World Bank Task Team Leader who was very conversant with the trends in the international arena at that time. The Ministry reached a consensus to approach government to make a request to the Turkish government to help airfreight the items for us free probably using a Military Cargo plane. The Executive was briefed and upon approval, a letter of request was sent to the Ministry of Foreign Affairs to facilitate this process. The Turkish government was engaged through the Embassy in Banjul. The request was being looked into by the Turkish government. It took a while and we were told that the request was being processed. A letter of reminder was sent but we were told that the request was still being processed.</p> <p>During the period, the Ministry was constantly monitoring stock levels which remained very high from the numerous donations obtained from partners. In the interim, the World Bank Task Team Leader (TTL) applied for and secured additional funding of \$1 million for the air freighting of the items and other activities. At this juncture the World Bank Task Team Leader mentioned that the items be airfreighted considering the fact that</p>
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	<p>there were increasing number of cases of COVID-19 worldwide including in The Gambia. Many countries had also locked down at that time and we had still not yet gotten a positive response from the Turkish government with regards to help to airfreight the items for us. The Executive was contacted with this information and the go ahead was given for the Ministry to transport the items.</p> <p>The argument that the items could have been transported cheaper if they were shipped is not the case considering that we were in a pandemic and a seemingly stable situation could deteriorate within a very short period. This showed the high unpredictable nature of COVID-19 as seen in most parts of the world. We seriously believe that the \$665,827 spent on airfreighting from the extra \$1 million funding secured from the World Bank for this and other purposes was put to good use. It must also be understood that the additional funding of \$1 million was a specific purpose which would have been returned back to the World Bank if not used for airfreighting on time. So we strongly believe that using the fund that were specifically provided by World Bank for airfreighting the goods, for that purpose is very much in line with good practice and value for money. Therefore, the audit argument that \$565,827 could have been saved is not the case.</p> <p>The arrangement with the freight company and the negotiations were all done by the World Bank Task Team Leader (TTL). This go to show that many of these processes are complex and the Ministry takes the guidance of the experts and partners who are certainly in a better position to help us along these rules. This buttresses the fact that with this World Bank, support their rules supersede the national one. For this reason, it was extremely important Task Team Leader (TTL) to be interviewed on many of these issues as we had suggested earlier.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The management response and evidence submitted for this finding was reviewed and a contradiction was noted between the response and the procurement plan. The response stated *"Such a route was opted because there was no initial budgetary allocation included*



in the initial World Bank Grant support and the Government of The Gambia was solely supposed to pay for the freight cost” while the document reference P173798 as part of the evidence submitted stated the Ministry of Health funds could be used to cover air cargo for the transfer of items from Turkey (in case the Turkish military cargo planes are not available).

Subsequently, no evidence of a request sent to The Turkish government via Ministry of Finance as claimed in the management response was seen. However, the bilateral arrangement in transporting medical equipment and items was only stated in the meeting minutes of the multi-stakeholder committee.

The audit acknowledges the efforts of the Ministry of Health in trying to ship the goods partly by sea and air. These efforts were considerably delayed as mentioned in the finding. Therefore, this finding remains as it is.

Subsequent review of further evidence submitted referenced AD 229/407/01 TEMP: (49-M.L.J), and AD 229/407/01 TEMP: (63-M.L.J), date 9 April and 15 July 2020 respectively. We also reviewed a reminder sent to the Ministry of Foreign Affairs reference AD 229/407/01 TEMP: (M.L.J) dated 24 June 2020.

The evidence provided indicates MoH failed to plan for the transportations of medical items at the initial stage of the procurement. A request for approval of transportation of medical items was sent to Foreign Affairs the same day the first instalment of 40% payment was made to TMS. Again, the audit confirms that a follow-up reminder was sent to Ministry of Foreign Affairs three months after the items were procured.

Despite the additional funding from the World Bank, the Ministry could have diverted those funds to valuable projects rather than spending such amounts for the transportation of medical items and equipment.

Further discussion with the procurement specialist and review of evidence at PCU revealed that the procurement was halted, because of the instruction from the Ministry on the meeting held on the 15 of July 2020 paragraph 4 of the meeting minutes *“Transportation of medical supplies and equipment from Istanbul airport to Banjul International Airport under the World Bank COVID-19 project: The procurement specialist indicate that the medical supplies and equipment procured in April 2020 was now released after being hold by the PS. She indicated that the freight was negotiated by the world bank task team leader and the invoice was approved by PS1. The cost of the freight was USD 640,000 and was negotiated down to USD635,000.”*

The Director of Planning and PS 2 indicated that the cost of shipping was extremely high because the total cost of the medical supplies and equipment is \$3.9 million, therefore, the cost of freight is 16% of the total cost which is not worth it.”



Therefore, adequate, and consistent evidence are not presented, this finding still remains unresolved.

9.2.4 Failure to negotiate contract terms

Finding

Section 6.8 of the World Bank procurement regulation states that, *“proportional, fit-for-purpose, and Value for Money (VfM) considerations may require a direct selection approach: that is, approaching and negotiating with only one firm. This selection method may be appropriate when there is only one suitable firm or there is justification to use a preferred firm”*

Section 6.9 states that “Direct selection may be appropriate under the circumstances where the case is exceptional, for example, in response to Emergency Situations.”

We reviewed the procurement contract of medical items between Ministry of Health (MoH) and TMS-Turkey supplies reference number GM-PCU-DS-MED-EQUIP signed on 8 April 2020. We further obtained confirmation from the correspondence of TMS-Turkey supplies dated 13 May 2020.

We noted that MoH signed a contract for procurement of medical items by World Bank through the Project Coordination Unit (PCU) amounting to \$3,946,637 equivalent to about GMD197, 331,850 without being negotiated contrary to the above section.

In addition, evidence emerged from alternative sources which suggested that TMS quoted prices for certain key items are comparatively much higher. Further analysis found such evidence to be pertinent and cannot be ignored since significant price differences have been observed for most items.

Our analysis showed that price negotiation with TMS or the use of alternative suppliers such as ATC and AKKA suppliers that also provided quotes could be a huge savings for government.

The Ministry could have potentially saved \$1,255,071 equivalent to GMD 62,753,563 and \$1,722,098 equivalent to GMD86,104,929 from suppliers ATC and AKKA respectively.

Details of the comparison are shown in Appendix F.

Implication

This is a breach of the WB procurement regulation.



There is a risk that value for money was not realised as management of the MoH failed to approach and negotiate with the supplier on the price of items as stated in the above quoted section.

This is indicative that the procurement processes were not properly reviewed by the procurement committee as such, resulted in huge loss to government and full value for money has not been achieved.

There is a risk of loss to government as prices of the medical items may have been inflated since MoH signs for non-negotiable terms of contract at expense of the government.

Priority

High

Recommendation

Management should ensure that plausible explanations substantiated with relevant supporting are presented in respect of the signing of a non-negotiable contract in the procurement of medical items from TMS-Turkey supplies.

Management should ensure that the WB procurement guidelines are followed in application of Direct Selection procurement method to addressed COVID-19 emergencies.

Management response

Management Response	<p>The Contract terms were strongly negotiated by the Project Coordination Unit (PCU), Contracts Committee and the World Bank Health Task Team Leader (TTL). The World Bank TTL supported the process throughout contacting our technical teams and getting extra technical advice from his network of colleagues. High level specifications were put forward, prices were compared both in Turkey and in the international markets at the time.</p> <p>The subsequent request from the Ministry of Health for possible further discount should not be confused with the lack of proper, strong previous negotiation. That request will be discussed in the relevant section. Therefore, we emphasize that section 6.8 of the World Bank procurement regulation was not breached.</p> <p>It is important to note that there had been a very robust price and terms negotiation with the TMS-Turkey supplies. This was enhanced by a previous market survey in both the Turkish and</p>
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	<p>international markets. There was the evidence that the items being procured from TMS were of high quality and at reasonable prices. The procurement process went on and the items were deposited at the warehouse awaiting the approval of the request for support to the Turkish Government to airfreight the items for us free using a Military Cargo Plane.</p> <p>As this wait continued the Ministry was contacted by individuals at different times, one of which was The Gambian Ambassador to Turkey. The information were that they were contacted by proprietors (both Turkish) of the Companies ATC and AKKA. The proprietors claimed that they had seen the list of items procured from TMS and that they had for sale the same items at cheaper prices.</p> <p>It was many weeks after the commencement of the procurement process with TMS. It was also noted that they had seen the prices of TMS. Our best judgement was not to disregard the claim but to look into it for the purpose of potentially saving funds for the country.</p> <p>Our conviction also, was that if upon receiving such comments and invoices that some of the medical items procured from TMS could have been supplied cheaper, if the Ministry did not look into it, compare the prices and attempt to get a discount from the TMS based on the price difference, a different audit query might have arisen as to why the Ministry did not act on such information. However, the list of items and prices submitted on behalf of ATC and AKKA were largely without specifications, which were not submitted even after asking.</p> <p>For what it was worth, the list from ATC and AKKA were compared with those of TMS. TMS had higher prices for most of the items, even though there were largely no specifications from the other two companies for comparison. At this juncture, the Ministry decided to contact TMS to explore the possibilities for a price reduction or discount for the reason of wanting to save more funds for the country.</p> <p>TMS was not amenable to this, citing the following:</p> <ol style="list-style-type: none"> 1. That their prices were the best in the market 2. Their products are some of the best in the market 3. They provided these items when there was worldwide shortage and they themselves incurred heavy costs in getting some of the items
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	<p>4. There was a ban on the export of medical items even out of Turkey at that time of the pandemic so they had to get a special permission for the export of those items to The Gambia</p> <p>The Turkish Ministry of Trade was also contacted for any possibility of encouraging TMS for a discount (price reduction). Their response after contacting the TMS goes further to support the points put forward by TMS.</p> <p>The information from TMS, the Turkish Trade Minister's office and the following facts were considered:</p> <ol style="list-style-type: none"> 1. ATC and AKKA presented their case after seeing the TMS prices 2. ATC and AKKA presented their case many weeks later when the international supply system got better 3. ATC and AKKA did not present specifications so their prices could not be compared with those of TMS considering the very wide functional and price ranges between medical items of the same names. <p>At this juncture it was confirmed that the pre-procurement negotiations with TMS were sound and the procurement is thus, high value for money.</p> <p>We therefore disagree that \$1,255,071.26 equivalent to D62, 753,563 and \$1,722,098.58 equivalent to D86, 104,929 from suppliers ATC and AKKA respectively could be potentially saved. There is no evidence of such.</p>
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

WB procurement guidelines section 6.10 clearly states that it is the responsibility of the buyer to ensure that the prices are reasonable and consistent with the market rates for items of a similar nature. In our review there was no evidence of price assessment conducted at the initial stage of the procurement.



However, the Ministry's comparison of Company A and B to TMS prices as indicated in letter referenced AD 524/103/01 (M.L.J) suggested that prices offered by TMS are considerably higher against the price of company A and B. The comparison and negotiation came at wrong stage of the procurement process when the contract was already being partly executed. As a result, the price comparison and negotiations made after the contract being signed is futile.

Our subsequent review of further management response submitted revealed that there was no evidence to suggest that TMS prices were at best market prices. These price evaluations as indicated in the response are just verbal expressions that are not substantiated with relevant documentations.

As stated above, letter referenced AD 524/103/01 (M.L.J) and dated 12 May 2020 suggest that the Ministry failed to evaluate prices provided by TMS-Turkey Supplies on time. As a result, the Ministry's claim that TMS prices were at best market price is unproven.

We reviewed the evidence provided and noted that the contract negotiation was initiated after signing of a non-negotiable contract between TMS and Ministry of Health and after the payment of the first instalment (40%) to TMS.

Subsequent review of the management response indicates that the Ministry wrote to TMS on a letter referenced AD 524/103/01 (M.L.J) and dated 12/05/2020 seeking for a negotiation of contract terms after the signing of the contract agreement in April 2020. However, a correspondent reply was received from TMS reminding the Ministry of signing a non-negotiable term. Therefore, the contract terms for the procurement of medical items were not negotiable.

The letter details included in letter referenced from TMS

"Ad 524/103/01 Our ref contract no: GM-PCU-DS-MED-EQUIP signed on 8th Day of April 2020, is non-negotiable terms for both parties. We need to remember COVID-19 days, with the request of Ministry of Health Gambia, High Urgency of Supplying Critical Medical Supplies and Equipment."

Therefore, this finding remained unresolved.

9.2.5 Missing supporting documents

Finding

Regulation 26, sub-regulation 21 of the Financial Regulations 2016 states:



“Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders;”

We noted that payments amounting to GMD 22,669,674 were made in response against COVID-19. However, the supporting documents were missing from the respective payment vouchers. Details are shown below.

Date	Account Description	Legal Number	Name of Payee	Payment Amount (GMD)	Missing supporting document(s)
2020-06-10	Purchase of fuel and lubricants	21PV20001317	Gambia National Petroleum Company Ltd	2,489,249.93	Debit advice
2020-04-24	Purchase of fuel and lubricants	21PV20001094	Petro Gas Co Ltd	600,001.48	Receipts Debit advice
2020-04-06	Miscellaneous office expenses	21PV20000931	Makunyama	100,530.00	Receipts Debit advice
2020-08-25	Vaccines	21PV20001850	Atlas Trading Enterprise	400,000.00	Receipts Debit advice
2020-04-17	Specialized and Technical Materials	21PV20001026	Dicko Enterprise	1,978,500.00	Receipts Debit advice
2020-04-17	Specialized and Technical Materials	21PV20001021	Sadia Trading	244,000.00	Debit Advice
2020-06-11	Construction of Office Buildings	21PV20001320	Gamworks Agency	1,839,405.00	Debit advice
2020-04-16	Vehicles	21PV20001005	Shyben A Madi and Sons Limited	12,800,000.00	Receipts Debit advice Delivery note
2020-05-06	Travel expense	21PV20001132	Liza Transport International	2,217,987.87	Receipts Debit advice Delivery note
Total				22,669,674.28	

Implication

There is a risk that payment made for goods/services are not delivered.

Payments with missing supporting documents cannot be accepted as genuine disbursement. There is an increased risk that these payments are fictitious.



Priority

High

Recommendation

We recommend all the supporting documents are sought and attached to the relevant PVs.

Management response

Management Response	Management has reviewed the relevant files and hereby provide the copies of the additional payment vouchers for the said amount of D22, 669,674.28.
Action to be taken	Already done
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

We reviewed the management response against the evidence presented and noted that the under listed payments are still outstanding. Details are shown below:

Date	Account Description	Legal Number	Name of Payee	Payment Amount (GMD)	Missing supporting document(s)
6/10/2020	Purchase of fuel and lubricants	21PV20001317	Gambia National Petroleum Company Ltd	2,489,249.93	Receipt and debit advices
4/24/2020	Purchase of fuel and lubricants	21PV20001094	Petro Gas Co Ltd	600,001.48	Receipts Debit advice
8/25/2020	Vaccines	21PV20001850	Atlas Trading Enterprise	400,000.00	Receipts Debit advice
6/11/2020	Construction of Office Buildings	21PV20001320	Gamworks Agency	1,839,405.00	Debit advice
5/6/2020		21PV20001132		2,217,987.87	Receipts



Date	Account Description	Legal Number	Name of Payee	Payment Amount (GMD)	Missing supporting document(s)
	Travel expense		Liza Transport International		Debit advice Delivery note
Total				7,546,644.28	

9.2.6 Non-approval of procurements by the committee

Finding

Paragraph three of the Terms of Reference (ToR) of the Multi-stakeholder Committee states that, *“the committee will review and approved procurement and other payments for COVID-19 implementation”*

We noted that payments amounting to GMD24,405,418 were made for the procurement of medical items in response against Covid 19 without obtaining the necessary approval from the procurement committee. Details are shown below:

Date	Account description	Legal Number	Name of Customer/Payee	Payment (GMD)
22-May-20	Purchase of fuel and lubricants	21PV20001258	Gambia National Petroleum Company Ltd	27,000.00
22-May-20	Purchase of fuel and lubricants	21PV20001262	Gambia National Petroleum Company Ltd	138,450.00
22-Sep-20	Purchase of fuel and lubricants	21PV20002022	Gambia National Petroleum Company Ltd	2,127,482.85
22-Sep-20	Purchase of fuel and lubricants	21PV20002023	Gambia National Petroleum Company Ltd	363,412.50
9-Jun-20	Stationery	21PV20001310	MP Trading Company Limited	10,000.00
25-Jun-20	Specialized and technical materials	21PV20001453	Dems Trading Enterprise	426,300.00
25-Jun-20	Specialized and technical materials	21PV20001461	Gambia Horticultural Enterprise	257,100.00
16-Jul-20	Specialized and technical materials	21PV20001670	Nasser Foam Manufacturing and Gen Enterprise Ltd	420,000.00
25-Jun-20	Specialized and technical materials	21PV20001452	WWG at Doorstep	255,780.00



Date	Account description	Legal Number	Name of Customer/Payee	Payment (GMD)
17-Apr-20	Specialized and technical materials	21PV20001026	Dicko Enterprise	1,978,500.00
17-Apr-20	Specialized and technical materials	21PV20001022	Marr Banta Suppliers	1,300,000.00
17-Apr-20	Specialized and technical materials	21PV20001021	Sadia Trading	244,000.00
11-Jun-20	Construction of office buildings	21PV20001320	Gamworks Agency	1,839,405.00
16-Apr-20	Vehicles	21PV20001005	Shyben A Madi And Sons Limited	12,800,000.00
6-May-20	Travel expense	21PV20001132	Liza Transport International	2,217,987.87
Total				24,405,418.22

Implication

Procurements processed without the approval of the Committee could be fictitious and fraudulent.

There is a risk that these procurements are initiated by some personnel to attain individual gains at detriment of government.

Priority

High

Recommendation

Management should ensure that evidence of approval by the Committee is provided to the audit for confirmation without delay.

Management response

Management Response	Management's earlier Submission provided all Minutes of Approvals by the Multi-sector Procurement and Finance Committee.
Action to be taken	Supporting documents already provided.



Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

We reviewed the management response and noted that the finding is only partly resolved. No evidence was indicated in the minutes of the multi-stakeholder committee that suggests these procurements were brought to the attention of the committee and it was approved. The under listed items are still unresolved, therefore, the finding remains.

Date	Account description	Legal Number	Name of Customer/Payee	Payment (GMD)
9-Jun-20	Stationery	21PV20001310	MP Trading Company Limited	10,000.00
25-Jun-20	Specialized and technical materials	21PV20001453	Dems Trading Enterprise	426,300.00
25-Jun-20	Specialized and technical materials	21PV20001461	Gambia Horticultural Enterprise	257,100.00
16-Jul-20	Specialized and technical materials	21PV20001670	Nasser Foam Manufacturing and Gen Enterprise Ltd	420,000.00
25-Jun-20	Specialized and technical materials	21PV20001452	WWG at Doorstep	255,780.00
17-Apr-20	Specialized and technical materials	21PV20001026	Dicko Enterprise	1,978,500.00
17-Apr-20	Specialized and technical materials	21PV20001022	Marr Banta Suppliers	1,300,000.00
17-Apr-20	Specialized and technical materials	21PV20001021	Sadia Trading	244,000.00
11-Jun-20	Construction of office buildings	21PV20001320	Gamworks Agency	1,839,405.00
16-Apr-20	Vehicles	21PV20001005	Shyben A Madi And Sons Limited	12,800,000.00
6-May-20	Travel expense	21PV20001132	Liza Transport International	2,217,987.87
Total				21,749,072.87

9.3 RECORDS OF DELIVERY AT CENTRAL MEDICAL STORE

9.3.1 Procured medical items not delivered to Central Medical Store (CMS)

Finding



Section 4.3.4 of Standard Operating Procedures Manual 2018 dealing with receiving health commodities at CMS/RMS states:

“All received commodities are counterchecked that the number of packages indicated on the delivery supported by delivery note, packing list, invoice and proof of delivery to ensure they are adequately supported with documentation by the CMS”.

Standard Operating Procedures Manual 2018 4.3.7, States:

“When the specifications are met, CMS/RMS in charge records each commodity received in its respective inventory control card indicating the date of receipt, receipt document number and quantity received”.

We noted that the Ministry of Health procured medical items amounting to GMD5,418,680.00. The items were distributed by the MoH to various beneficiaries (National Assembly Members, Sanatorium and others) directly without passing through the CMS. There was no comprehensive list provided to us by the MoH to show the distribution of these supplies.

1000 Plastic buckets with tap heads (70litres) and 1500 500ml antibacterial hand sanitizer & 3780 250ml Pro Foam Disinfectant were said to have been delivered to the National Assembly. Although the National Assembly acknowledged receipts of the items, it could not provide documentation to support it.

Date	Description	PV #	Payee	Quantity	Amount (GMD)
6/25/20	Specialized and Technical Materials	21PV20001453	DEMS TRADING ENTERPRISE	PV N/A	426,300.00
4/17/20	Specialized and Technical Materials	21PV20001026	DICKO ENTERPRISE	1500 500ml antibacterial Hand sanitizer & 3780 250ml Pro Foam Disinfectant	1,978,500.00
6/25/20	Specialized and Technical Materials	21PV20001461	GAMBIA HORTICULTURAL ENTERPRISE	PV N/A	257,100.00
4/17/20	Specialized and Technical Materials	21PV20001022	MARR BANTA SUPPLIERS	1000 Plastic buckets with tap heads (70litres)	1,300,000.00
7/16/20	Specialized and Technical Materials	21PV20001670	NASSER FOAM MANUFACTURING AND	PV N/A	420,000.00



Date	Description	PV #	Payee	Quantity	Amount (GMD)
			GEN ENTERPRISE LTD		
4/17/20	Specialized and Technical Materials	21PV20001021	SADIA TRADING	PV N/A	244,000.00
6/25/20	Specialized and Technical Materials	21PV20001452	WWG AT DOORSTEP	PV N/A	255,780.00
4/9/20	Medical and Hospital Equipment	21PV20000972	MAJOR SUPPLIERS	2 Ventilator points	352,000.00
7/16/20	Medical and Hospital Equipment	21PV20001668	M.M.T TRADING	PV N/A	185,000.00
Total					5,418,680.00

Implication

The non-recording on both the tally cards and in the system means that these items could go missing or stolen without being noticed.

Without the system and tally cards recording these items it is impossible to establish the accurate quantities of stock at any point in time. This could result in under reporting quantities in the stock reports and increases likelihood of items being misappropriated.

Priority

High

Recommendation

Management should ensure that all medical items received are checked and recorded in the inventory system and the tally cards.

Management response

Management Response	Management takes note of this statement. The items being referred belong to various categories. There is a list (to be submitted) bearing names and signatures of the recipient National Assembly members who received various items including plastic buckets with mounted taps, bottles of hand sanitizer and public address systems. This was
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	<p>at a time when there was a lot of fear and panic with regards to COVID -19.the National Assembly members opted to go into their communities to sensitize on COVID -19 and support in promoting personal hygiene. The process was coordinated by the chairman of the health select committee.</p> <p>There was no oxygen point for the ventilators at the Sanatorium. The very urgent need to make the ventilators functional warranted the single sourcing of oxygen point installation. The oxygen points were part of the work component that was paid for.</p>
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

We reviewed the management response against the evidence provided and noted that this finding remains unresolved as adequate evidence were not presented.

9.4 FAILURE TO RECORD AND UNCONFIRMED RECORDS OF MEDICAL ITEMS

9.4.1 Un-confirmed distribution of medical items

Finding

The MoH claimed to have procured medical items in the form of hand sanitizers and plastic buckets with tap heads to the tune of GMD3,278,500 (not delivered to CMS – see 9.3.1 above). These medical items were claimed to have been supplied to the National Assembly for onward distribution to its members.

The National Assembly was contacted about the receipt of the items but no evidence such as delivery notes were provided. As a result, we could not confirm whether medical items were supplied and/or received National Assembly for distribution to their constituencies.

The table below shows the details:



Date	Name	PV #	Payee	Cheque #	Quantity	Amount (GMD)
17/04/20	Specialized & Technical Materials	21PV20001022	Marr Banta Suppliers	50003574	1000 Plastic buckets with tap heads (70litres)	1,300,000
17/04/20	Specialized & Technical Materials	21PV20001026	Dicko Enterprise	50003573	1500 500MI antibacterial Hand sanitizer and 3780 250ml Pro Foam Disinfectant	1,978,500
Total						3,278,500

Implication

The non-recording on both the tally cards and in the system means that these items could go missing or stolen without being noticed.

In the absence of recording in the system and tally cards will be difficult to establish the accurate quantities of stock which could result to under reporting quantities in the stock reports and increases the chances of misappropriation.

Without evidence to proof that these items were delivered to the National Assembly it is possible that these items were misappropriated.

Priority

High

Recommendation

Management should ensure that all medical items received are checked and recorded in the inventory system and the tally cards.

Management should ensure that evidence is provided which prove that these items were delivered to the National Assembly as stated.

Management should ensure that these items are recorded in the system and a tally card created for it.

Management should not spend on things that it had no intention of using given the fact the resources are limited.



Management response

Management Response	Audit is hereby informed that the transaction in question occurred at a time of panic due to the rising trend of Covid 19. It was necessary to engage the National Assembly Members (NAMs) due to their closeness to the communities. NAMs have a key role in complementing the efforts of the Ministry in sensitizing the masses. Thus, Ministry sourced the materials amid escalating prices and massive shortage in the market and handed to the NAMS. It was agreed for the supplier to deliver some directly to the members waiting at the Assembly building while the rest should be delivered to those members who had already gone to their constituencies. As a result of the arrangement due to the emergency attached to the NAM's mission, the Ministry witnessed the part of the delivery done at the Assembly building but not provinces. Management will therefore engage the respective parties to locate the relevant delivery notes.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

We reviewed the management response and evidence provided and noted that the delivery documents of the items to National Assembly were not provided as part of the evidence.

No evidence was provided to prove that the COVID-19 organic was recorded in the system and on tally cards by CMS. Additionally, we were not furnished with the available documentation on the unconfirmed stock balance. Therefore, these findings remain unresolved.

9.4.2 Lack of access to information on the supplied and distribution Covid 19 fuel

Finding

Section 160 (4) of The Constitution states,

“The Auditor-General and any member of the National Audit Office authorised by him or her shall have power to call for and inspect all books, records, returns, reports and other



documents in the exercise of the functions conferred upon him or her by this Constitution or an Act of the National Assembly and to make such enquiries and to call such witnesses who, in his or her opinion, have any responsibilities, in relation to the accounts referred to in subsection (1)".

The Financial Regulations 2016(1) states that,

"A public officer shall produce records of the transactions for inspection or audit purposes, when called upon to do so by the Auditor-General".

Review of the Detailed Transaction Listing (DTL) revealed that the Ministry of Health procured fuel amounting to GMD5,745,596.76 in response to COVID-19. Access to information was not provided to us to establish the accuracy and completeness of the quantity of fuel supplied and received at the Police Intervention Unit (PIU) as well as the onwards distributions to various security teams.

As a result, we could not gain comfort over the supply and distribution of fuel in response against COVID-19. Details are shown below:

Date	PV Number	Customer	Amount (GMD)
24-Apr-20	21PV20001094	Petro Gas Co. Ltd	600,001.48
22-May-20	21PV20001262	Gambia National Petroleum Company Ltd	138,450.00
22-May-20	21PV20001258	Gambia National Petroleum Company Ltd	27,000.00
10-Jun-20	21PV20001317	Gambia National Petroleum Company Ltd	2,489,249.93
22-Sep-20	21PV20002022	Gambia National Petroleum Company Ltd	2,127,482.85
22-Sep-20	21PV20002023	Gambia National Petroleum Company Ltd	363,412.50
Total			5,745,596.76

Implication

In the absence of the information for audit, we could not ascertain the accuracy of the amount of fuel claimed to have been given to the police from the COVID-19 fund. We could not also assess the controls over the usage of the fuel received.

Priority

High

Recommendation

Management should provide documentary evidence on the amount of fuel provided to the police from the COVID-19 fund and how the fuel is distributed among and used by the various units across the country.



Management response

Management Response	The fuel procured by the Ministry of Health (MoH) was done in accordance with the budget approved by the Multi-stakeholder Committee on Procurement and Finance for the operations of security in support of COVID-19 response activities. However, as part of the coordination arrangement agreed among the various security apparatuses, the office of the National Security Adviser and the Deputy Inspector General of Police (DIGP) were responsible of the management of the fuel which MoH procured at the GNPC. Audit may wish to interview the National Security Adviser and or DIGP. Supporting documents available are herewith attached.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

We reviewed the management response against the evidence provided and noted that this finding remains unresolved as evidence of receipts and issuance of fuel procured were not presented.

9.4.3 Failure to record medical items procured by World Bank

Finding

Standard Operating Procedures manual 2018 4.3.4, Receiving health commodities at CMS/RMS states:

“All received commodities are counterchecked that the number of packages indicated on the delivery supported by delivery note, packing list, invoice and proof of delivery to ensure they are adequately supported with documentation by the CMS”.

Standard Operating Procedures Manual 2018 4.3.7, States,

“When the specifications are met, CMS/RMS in charge records each commodity received in its respective inventory control card indicating the date of receipt, receipt document number and quantity received”.

We noted that medical items procured in the response against COVID-19 amounting to \$6,000 equivalent to about GM300,000 were not recorded in both the Inventory System



and the tally cards and they were lying in the store at the time of the audit. Details are shown below:

Item	Quantity	Unit Price (\$)	Total (\$)	Total (GMD)
vaccine carrier cold box large storage capacity	40	150	6000	300,000.00

Implication

The non-recording on both the tally cards and in the system means that these items could go missing or stolen without trace.

In absence of recording these items in system and on tally cards, it will be difficult to establish the accurate quantities of stock which could result to under reporting quantities in the stock reports.

Priority

High

Recommendation

Management should ensure that all medical items received are checked and recorded in the inventory system and the tally cards.

Management should ensure that regular stock counts are performed and review appropriately.

Management response

Management Response	<p>Inventory control is key to our functions. Therefore, management puts a lot of effort in ensuring that inventory control tools are updated as required. The vaccine carrier cold box was delivered to the CMS with accompanying documentation, as expected.</p> <p>The Logistics Officer upon verification of the items, completes the Goods Received Note, and hands the items over to the Stores Officer. The Stores Officer upon receipt of the items, also confirms, signs for the items and record them on inventory control cards.</p> <p>This process went ahead as usual with any other transaction.</p>
Action to be taken	Inventory Control Tools are updated



Officer responsible for remedial action	Director of Pharmaceutical Services
Date when situation will be regularized	N/A

Auditor's Comment

This finding is still outstanding up to the time of finalising this audit as no documentary evidence was subsequently submitted.

9.4.4 Failure to record donated items in the Inventory System and Tally Cards

Finding

Standard Operating Procedures manual 2018 4.3.4, Receiving health commodities at CMS/RMS states,

“All received commodities are counterchecked that the number of packages indicated on the delivery supported by delivery note, packing list, invoice and proof of delivery to ensure they are adequately supported with documentation by the CMS”.

Standard Operating Procedures Manual 2018 4.3.7, States,

“When the specifications are met, CMS/RMS in charge records each commodity received in its respective inventory control card indicating the date of receipt, receipt document number and quantity received”.

Stores Regulations, Chapter 1/12(a)

A complete record of the receipt and issue of all articles of Government property and stores including livestock, (except consumable stores for immediate use: see regulation 2/12 (b) will be kept in the ledger. Stores donated by International Organizations or other benefactors are to be treated in every respect like any other stores. The ledger will be posted daily, and each entry will be supported by a receipt or issue voucher, the nature and number of which will be recorded against the entry. In the case of unallocated stores, the ledgers and vouchers will record both quantities and cost.

Third party confirmation from government partners revealed that Project Aid donated the items listed below in the table as donation to GoTG. However, the items were not recorded in Goods Receive Notes, Inventory System and the tally cards and they were also not found in the store at the time of the audit.

Donated items by Project Aid.	
Description of items	No. of pieces
Hospital beds	18
Mattresses	8



Donated items by Project Aid.	
Description of items	No. of pieces
Mask valve	30
Coarse dust filter	75
Hose system set	62
Hose system	150
Tube Adopter	100
Spiral hose	30
Air conditioning filter	550
Examination couches	2
Hospital beds	29
Mattresses for hospital beds	14
Humidifier for ventilators	Quantities not specified by Project Aid
Oxygen connectors for ventilators	
Different second-hand items for ventilators	
Plaster, compresses, gloves for theatre, surgical caps	

Implication

The non-recording on both the Goods Received Note and in the system, means that these items could be stolen misplaced without being noticed.

Priority

High

Recommendation

Management should ensure that all donated medical items are received, checked, and recorded in the inventory system before being distributed/ issued to the beneficiaries.

Management should establish the whereabouts of these items and invite the auditors for confirmation.

Management response



Management Response	Inventory control is key to our functions. Therefore, management puts a lot of effort in ensuring that inventory control tools are updated as required. As with the procured items, upon receipt at the CMS the logistics officer verifies the donated items, completes the Good Received Note, and hands them over to the store officer. The Stores Officer upon receipt of the items, also confirms, signs for the items and record them on inventory control cards. In the case of Project Aid, the items were initially received at their site by the Senior Logistics Officer. Upon arrival at the CMS a Biomedical Technician was invited to verify them, and the quantities verified are as per our Goods Receipt Note a copy of which is herewith attached.
Action to be taken	Items verified and Inventory Control Cards Updated
Officer responsible for remedial action	Director of Pharmaceutical Services
Date when situation will be regularized	N/A

Auditor's Comment

Our subsequent review of the evidence provided indicates that no Good Received Note was prepared and signed by the store. Therefore, this finding remains outstanding up to the time of finalising this audit.



9.5 IMPREST

9.5.1 Failure to retire imprest

Finding

Financial Regulations Part IV, 28(15) states that, “an imprest holder shall retire the imprest when he or she no longer requires it or reduce the imprest when he or she finds it to be excessive”.

Following confirmation from the West African Health Organization (WAHO) liaison Officer with regards to donations made to government. We noted an amount of \$50,000 equivalent to GMD2,561,500 was donated to support in the fight against COVID-19.

This support was to be specifically used in the training of health staff in the five thematic areas – Case Management, Surveillance, Infection Control & Prevention, Supply Chain Management and Risk Communication. The amounts were issued to the respective thematic heads in a form of imprests and were required to be retired in full.

A review of disbursements and supporting documents revealed that imprests amounting to GMD499,980 have not yet been retired. Details are shown below:

Date issued	Imprest holder	Institution	Amount (GMD)
17/12/2020	Clinical Lead at Covid Treatment Centre	EFSTH	250,000
17/12/2020	Assistant Clinical Lead at Covid Treatment Centre	EFSTH	249,980
Total			499,980

Implication

In the absence of documentary evidence (i.e. retirement) for the two disbursements it will be difficult to establish whether these imprests has been utilized for the intended purpose and whether the whole amounts have been spent.

Priority

High

Recommendation

We recommend that the retirement of the two imprests be sought and furnished to this office for review.



Management response

Management Response	This had been noted and followed up. The particular imprests have been retired.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

Subsequent management response was not substantiated by evidence. This finding remains outstanding up to the time of finalising this audit.

9.6 STORAGE CONDITIONS

9.6.1 Discrepancies between the quantity of donated items at CMS and quantity recorded in the Good Received Note (GRN)

Finding

Reconciliation of donor confirmations on donated medical items against the donations recorded in the GRN revealed discrepancies between the quantity donated and quantity recorded in GRN. Further confirmation with Inventory System indicates that these items were received at CMS but never captured in CMS inventory System and tally cards. Details are shown below:

Description of items	Qty recorded on goods received note	Qty delivered by Project Aid	Difference
Respirator PLV 100	4	5	1
Single use hose system	8	10	2
Double use hose system	10	12	2
Hose systems for ventilation 2	26	40	14
Nose-Mouth masks for ventilation	72	102	30

Implication

This is an indication of weak internal control over the receipt of medical items donated to GoTG in response against COVID-19 and if not addressed could result in items going missing without trace.

There is a risk that these items are misappropriated as the quantity received were more than the quantity recorded in the GRN which indicates an understatement of donated items in CMS records.

**Priority**

High

Recommendation

Management should ensure that the understatement of medical items in CMS records are investigated immediately and the result of the investigation communicated to us for verification.

Management response

Management Response	As with the procured items, upon receipt at the CMS the logistics officer verifies the donated items, completes the Good Received Note, and hands them over to the store officer. The Stores Officer upon receipt of the items, also confirms, signs for the items and record them on Inventory Control Cards. In the case of Project Aid, the items were initially received at their site by the Senior Logistics Officer. Upon arrival at the CMS a Biomedical Technician was invited to verify them, and the quantities verified are as per our Goods Receipt Note.
Action to be taken	Items verified and Inventory Control Cards Updated
Officer responsible for remedial action	Director of Pharmaceutical Services
Date when situation will be regularized	N/A

Auditor's Comment

The updated management response was not substantiated by evidence. This finding is still outstanding up to the time of finalizing this audit.

9.6.2 Conditions of medical store (Edward Francis Teaching Hospital (EFTH))**Finding**

Stores Regulations, Chapter 1/19, every storekeeper in charge of a store, or a section of a store, is personally and peculiarly responsible for:

- (i) *Checking, handling, and storage of stores received;*
- (ii) *Checking and packing of stores issued;*
- (iii) *Proper maintenance of stocks;*
- (iv) *The avoidance of waste of stores and irregular store issues;*



- (v) *Periodical verification of stock balances with tally-cards and ledger balances and reporting immediately to his superior officer any discrepancies revealed, damaged or deteriorated stores and stores in excess of requirements;*
- (vi) *Ensuring that no article is removed from the store without his knowledge.*

Stores Regulations, Chapter 1/20(a) the storekeeper will see that storerooms are kept clean and properly ventilated, and that special attention is given to the prevention of illegal entry. Locks and fastenings are to be also frequently examined. He will visit all storerooms at least once daily. He will remain present when the storerooms are open, and will be solely responsible for the keys and will not delegate the duty of locking up to any other person". Standard Operating Procedures Manual 5.2.4 (4.4.4) states "arranged bulky cartons on pallets with arrows pointing up and with labels, dates and manufacturers names clearly visible."

Confirmation of store items and the storage conditions at various Hospitals and RHDs revealed significant deficiencies in the arrangement and storage of items at the Edward Francis Teaching Hospital (EFTH). Details are as follows:

- Lack of pallets in the store, resulted in the medical items placed on the floor/ground.
- Lack adequate storage facility resulted in medical items being exposed to theft/damage.
- Lack of proper arrangement of items as a result of insufficient shelves.
- Medical items being kept in offices and within the work stations.

See picture below:





Implication

The absence of adequate and proper storage management, it will be difficult to control and monitor the movement of medical items in the store, as a result medical items could be stolen/ missing without being noticed.

There is a risk that the condition of the store are not suitable for some medical items, as a result, this could adversely affect durability and effects of certain medical items.

Priority

High

Recommendation

Management should ensure that adequate medical storage facility is in place without delay to prevent for medical items being exposed to theft/damage.

Management should ensure that medical items are properly arranged to enable easy tracking of items in the store.

Management response

Management Response	Management takes note and will do the needful in consultation with the relevant sections to remedy.
Action to be taken	Further engagement with the relevant parties
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	N/A

Auditor's Comment

The updated management response was not substantiated by evidence through consultation with the relevant sections. Therefore, the finding remained outstanding up to the time of finalising this audit.

9.6.3 Dysfunctional store ventilators

Finding

Standard Operating Procedures 5.2.4 states, “*health commodities should be stored in a clean, well-ventilated room that is free from pests*”.



Inspection of the store area at CMS revealed that the wall ventilators were not working except one.

Implication

In the absence of functional ventilators to moderate the air flow in the store, stored items may be exposed to dampness, moisture, impurities, and rotten surfaces.

Priority

High

Recommendation

Management should ensure a proper functional ventilation system is in place to protect stored items.

Management response

Management Response	Management is aware that the Air Extractors are non-functional and working on resolving the issue. The air extractors function by promoting ventilation. It is worth noting however, that the high ceiling and daily activities ensure cross ventilation and therefore the potential issue of dampness etc. is not a threat. Besides, items stored in that area can tolerate ambient temperature.
Action to be taken	Air Extractors will be duly repaired/replaced.
Officer responsible for remedial action	Director of Pharmaceutical Services
Date when situation will be regularized	N/A

Auditor's Comment

The updated management response was not substantiated by evidence that the wall ventilators at the store are fixed. This finding remains outstanding up to the time of finalising this audit.



9.6.4 Unverified vehicles

Finding

Financial Regulations (26) (21) states, *“Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets and local orders”*.

Review of the procurement file revealed that ten ford transit ambulances costing \$897,500, equivalent to about GMD44,875,000, were procured by the Ministry in response to the COVID-19.

We identified ambulances. However, we could not ascertain whether these were the actual ambulances procured from the TMS-Turkey supplies as the delivery note with the chassis numbers were not provided. The table below provides the details of the ambulances:

NO	VEH REG NO	VEH TYPE/MODEL	LOCATION
1	COVID-19/10	Ford Transit	State House
2	COVID-19/11	Ford Transit	Bundung Maternal and Child Health Hospital
3	COVID-19/12	Ford Transit	Bwiam General Hospital
4	COVID-19/13	Ford Transit	EFSTH/ Case management
5	COVID-19/14	Ford Transit	Soma District Hospital
6	COVID-19/15	Ford Transit	Farafenni General Hop
7	COVID-19/16	Ford Transit	Bansang General Hospital
8	COVID-19/17	Ford Transit	Essau District Hospital
9	COVID-19/18	Ford Transit	Brikama District Hospital
10	COVID-19/19	Ford Transit	Serrekunda General Hospital

Implication

In the absence of chassis numbers, which are unique to every vehicle, it will be difficult to establish whether the procured vehicles were the ones delivered.

Priority

High

Recommendation

Management should ensure that the chassis for these vehicles are obtained from the supplier for confirmation.



Management response

Management Response	N/A
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

There was no updated management response for this finding. Therefore, this finding remains outstanding up to the time of finalising this audit.

9.6.5 Missing Equipment in the ambulance at Kanifing General Hospital

Finding

The Ministry of Health in its COVID-19 Response and Preparedness procured 10 ambulances for the Ministry. According to the Chief Driver at RFH, the equipment inventory taking on board the ambulance was conducted by officials at the CMS and the list is submitted to RFH. The list is usually signed by the Regional Health Director and the ambulance driver at the handing over of the ambulances to the beneficiary facilities.

We conducted inspection of the ambulance at Kanifing General Hospital with the help of the paramedic officer at the hospital to compare the items of inventory against the available equipment on board the ambulance. We found that some items of equipment were missing in the ambulance as listed below:

No.	Items	Remark
1	1 Laryngoscope	Missing
2	3 pieces of stethoscope	Missing
3	1 piece of first aid bag	Missing
4	2 pieces of oxygen tank	Missing

Furthermore, our inspection of the ambulances revealed that some of the equipment are not recorded in the inventory. These items are as follows:

No.	Items	Remark
1	Extrication Device	Not recorded in inventory
2	Sager splint	Not recorded in inventory
3	Fluids (saline)	Not recorded in inventory
4	Endotracheal tube	Not recorded in inventory



Implication

The missing items could have been taken out of the ambulance for other purposes than use in the ambulance (referrals)

The unrecorded items could easily be stolen from the ambulances without any trace or knowledge of the responsible officers.

Priority

High

Recommendation

Management should ensure that all missing items from the ambulance are recovered from the responsible official(s) immediately and details furnish to our office for verification.

Furthermore, we recommend that the all the equipment in the ambulances is exhaustively recorded in the inventory and regular inspection is conducted to ascertain the existence of the inventory in the ambulances.

Management response

Management Response	The query has been noted and the Management of Kanifing General Hospital will be engaged for an explanation
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

The updated management response was not substantiated by evidence and therefore the finding remains outstanding up to the time of finalising this audit.

9.6.6 Differences between the Tally Cards and the Physical balance

Finding

Standard Operating procedure and Job Aids Manual for management of health commodities 5.4 (2) states, *“physical stock account for health commodities at the store to*



identify discrepancies between the actual suppliers and the stock balance on the stock cards and & System)

We noted that discrepancies between the stock balances recorded in the inventory system and figures shown on tally cards thus suggesting weak supervision over the recording and management of the inventory control system.

We also performed a sample physical stock count at the CMS and at other stores to confirm the stock balances on the tally cards against the physical balances. During the exercise, we noted differences between physically items counted and quantities recorded on the tally cards at Central Medical Stores, Regional Medical Store Western 1, Edward Francis Small Teaching Hospital and Bundung Maternal & Child Health Hospital.

Details are shown below.

Location	Item code	Item name	Batch	Expiry date	Pack	System/ Tally cards balances	Physic balance	Differ ences
WB/ MOHSU R	2790	Blood Glucose Test Strip	190453	30/04/21	1	4,900	5,000	-100
WB/ MOHSU R	794	Infusion Giving Set (Pcs)	20200222	21/02/25	1	14,000	9,000	5,000
WB/ MOHSU R	3391	Oxygen Mask (Adult)	N/A	N/A	1	2,750	4,000	-1,250
WB/ MOHSU R	732	Sphygmo manomet er Adult (Aneriod) (Pcs)	N/A	N/A	1	301	303	-2

Stock count as at 02/02/21					
Regional Medical Store Western 1					
Name	last updated	Tally card	Physical count	Unposted issues	Difference
disposable facemask	10/01/21	1,900	950	1,045	-1,995
N95 mask	17/12/20	1,210	1,096	176	-290
surgical glove 7.5	28/01/21	4,000	2,075	3,950	-5,875
face shield	27/07/20	237	55	162	-344
PPE overall	27/07/20	171	265	0	94
Edward Francis Small Teaching Hospital (EFSTH)					
N95 mask	21/01/21	1,660	1,665	0	5
face shield	25/01/21	574	575	0	1



Stock count as at 02/02/21					
Regional Medical Store Western 1					
Name	last updated	Tally card	Physical count	Unposted issues	Difference
PPE Overall	04/01/21	2,160	2,180	0	20
Bundung Maternal & Child Health Hospital					
N95 mask	01/01/21	2,510	2,490	0	-20
PPE Overall	25/01/21	165	164	0	-1

Implication

There is a risk that that stock is being diverted for personal use.

Priority

High

Recommendation

Management should ensure that regular stock counts are performed.

Management should ensure that reconciliations performed are supervised, monitored and reviewed.

Management response

Management Response	Management always ensures that transactions are documented and duly signed by the receiving officer. These records are well kept and are available for verification and reconciliation at all times. From the CMS point of view, all stated transactions are accurate, as per evidence provided. The respective hospitals will be contacted to ensure the discrepancies are explained.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

Subsequent management response was not substantiated by evidence. Therefore, the finding remains outstanding up to the time of finalising this audit.



9.6.7 Difference between records of medical items issued at CMS and items received and recorded in tally cards at various hospitals and Regional Health Teams (RHT)

Finding

We reconciled the quantity of medical items issued and recorded in the Inventory System at CMS against the quantity received and recorded in the tally cards by the various hospitals and RHT. We noted differences between the quantity recorded as issued at CMS and the quantity recorded as received by the various hospitals and RHTs. Details are shown below:

Differences Between the CMS Distribution List & the Under listed Recipients				
Name of item	Date received	Quantity received and recorded on tally cards by hospitals	Quantity claim supplied to hospitals by CMS	Difference
Edward Francis Small Teaching Hospital				
N95 mask	31-Mar-20	480	640	(160)
	31-Apr-20	1,840	640	1200
	17-Jul-20	3,200	4,160	(960)
	30-Aug-20	3,000	4,000	(1,000)
face shield	17-Jul-20	400	1,000	(600)
Googles	7-Sep-20	20	100	(80)
Examination Glove M	30-Aug-20	53,000	3,000	50,000
	30-Jul-20	2,050	2,000	50
	30-Oct-20	90,000	30,000	60,000
	31-Oct-20	22,000	12,000	10,000
Body bag	22-Jul-20	72	60	12
	31-Aug-20	42	31	11
Serrekunda Hospital				
PPE overall	19-Aug-20	500	650	(150)
N95 mask	March	0	320	(320)
	3-Aug-20	1,000	1,400	(400)
	30-May-20	120	100	20
Examination Glove M (100)	8-Sep-20	40,000	80,000	(40,000)
Regional Medical Store Western 1				
disposable facemask	20-Aug	2,400	4,800	(2,400)
N95 mask	30-Apr	360	480	(120)
	30-Jul-20	600	960	(360)
Locally made face mask	June	30,000	1,300	28,700
PPE overall	May		100	(100)
	September		300	(300)
surgical glove 8	Apr-20	4,000	1,000	3,000
Examination Glove Medium	March	40,000	20,000	20,000



Differences Between the CMS Distribution List & the Under listed Recipients				
Name of item	Date received	Quantity received and recorded on tally cards by hospitals	Quantity claim supplied to hospitals by CMS	Difference
	Sept	22,000	40,000	(18,000)
Examination Glove large	March	-	40,000	(40,000)
	Sept	4,000	20,000	(16,000)
	July	-	4,000	(4,000)
Bundung Maternal Hospital				
disposal facemask (100)	March	4,000	3,000	1,000
Examination Glove medium (9100)	30-Oct-20	40,000	80,000	(40,000)

Implication

The differences suggest that either the distribution list provided by CMS was inaccurate and/or the items have been lost or misappropriated between the CMS and the other facilities.

There is a risk that items got missing whilst being transported from the CMS to Hospitals and RHT.

It could also mean that the recording at the other facilities is inaccurate.

Priority

High

Recommendation

Management should ensure all these differences are investigated and provide us with evidence that what was supplied by CMS agrees with the records of the recipients of the items.

Furthermore, monthly reports should be made, reconciliations conducted between the tally cards and the physical stock, differences identified, investigated, and addressed.

Management response

Management Response	Management always ensures that transactions are documented and duly signed by the receiving officer. These records are well kept and are available for verification and reconciliation at all times.
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	From the CMS point of view, all stated transactions are accurate, as per evidence provided.
Action to be taken	Reconciliation conducted at CMS level, quantities issued reconciled with quantities dispatched. Transaction details are provided
Officer responsible for remedial action	Director of Pharmaceutical Services
Date when situation will be regularized	N/A

Auditor's Comment

Review of subsequent management response against evidence provided suggests that the CRIVs from the central medical store were presented. However, the corresponding entries from various hospitals and regional medical stores were not provided. Therefore, the audit team could not reconcile the differences and as a result this finding remains outstanding up to the time of finalising this audit.

9.6.8 Non-tagged medical items

Finding

Stores Regulations, Chapter 2/11 states,

“All government stores should whenever possible be stamped with the approved Government mark. When stores are ordered to be sold the mark should be effaced. Whenever possible indenting officers should request suppliers to mark containers with a distinctive mark”

Inspection of the items in store at the Central Medical Store and other stores indicates no evidence of approved government tags on the procured and donated medical items

Implication

Errors, missing, or stolen items might be sold to the public without being detected.

Priority

High

Recommendation



Management should ensure all medical items procured or donated are stamped or tagged with approved government stamp.

Management response

Management Response	Management is keen on implementing the tagging of all items procured although cost and technical related makes sustainability difficult.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor's Comment

This finding is still outstanding up to the time of finalising this audit.



Appendices

Appendix A. Variances between coordinators' reports and Logistics Officer's data

RICE			
	Logistics Officer's Data	Coordinators' report	
	Total Received	Total Received	Difference
BCC	2,772	2,772	0
REGION 1 KMC	30,360	30,850	(490)
REGION 2 WCR	93,199	87,396	5,803
REGION 3 NBR	31,265	32,102	(837)
REGION 4 LRR	14,161	14,161	0
REGION 5 CRR	31,364	31,656	(292)
REGION 6 URR	34,931	Coordinator don't know the quantity sent to his region	N/A

SUGAR			
	Logistician's Data	Coordinators' report	
	Total Received	Total Received	Difference
BCC	2,772	2,772	0
REGION 1 KMC	29,915	29,503	412
REGION 2 WCR	93,199	84,867	8,332
REGION 3 NBR	32,385	33,732	(1,347)
REGION 4 LRR	13,576	13,576	0
REGION 5 CRR	31,347	30,868	479
REGION 6 URR	34,940	Coordinator does not know the quantity sent to his region	N/A

OIL			
	Logistician's Data	Coordinators' report	
	Total Received	Total Received	Difference
BCC	2,620	2,155	465
REGION 1 KMC	20,611	19,621	990
REGION 2 WCR	37,730	35,504	2,226
REGION 3 NBR	24,942	25,422	(480)
REGION 4 LRR	5,916	5,916	N/A
REGION 5 CRR	18,848	18,538	310
REGION 6 URR	21,810	Coordinator don't know the quantity sent to his region	N/A



Appendix B. Differences between the number of persons reported in the Kobo-Collect and those confirmed by the selected beneficiaries

Name of Beneficiary	Distribution Point	Number in a HH		Difference
		Per Kobo Collect	per interview	
Asta Arama	Banjul Central	91	9	82
Mariama Jallow	Banjul Central	74	3	71
Adama Touray	Banjul Central	8	4	4
Fatou Marong	Banjul Central	15	12	3
Sima Suwareh	Banjul South	7	10	3
Momodou Lamin Demba	Banjul South	5	7	2
Isatou Sowe	Banjul North	6	7	1
Ndey Faal	Banjul North	4	7	3
Sambujang Kante	Banjul North	15	6	9
Zainab Dukurah	Bakau	4	8	4
Alfusainey	Bakau	5	8	3
Omar Dibba	Bakau	4	8	4
Alassana Jambang	Bakau	6	11	5
Marlie Saho	Tallinding	5	8	3
Fatou Jallow	Tallinding	5	8	3
Hassanatou Jallow	Tallinding	12	4	8
Muhammed Dukureh	Tallinding	14	10	4
Tamsir Ndow	Bundung six-junction	15	7	8
Mariama Bah	Bundung six-junction	6	8	2
Isatou Jobe	Bundung six-junction	9	22	13
Adama Ceesay	Manjai-Kunda/Kotu	15	25	10
Momodou Wurry Barry	Manjai-Kunda/Kotu	15	10	5
Fatou Ndure	Kololi	6	9	3
Daniel	Kololi	6	1	5
Momodou Camara	Kololi	27	25	2



Appendix C. Differences between quantity entitled to and quantity received

				From Kobo Collect			From Interview			Difference		
Village	HH Head Name	No. in HH	Voucher Number	rice kg	sugar kg	oil Ltr	rice kg	sugar kg	oil Ltr	rice kg	sugar kg	oil Ltr
Bakau New Town/Fajara												
Bakau	Zainab dukureh	4	242018	25	25	5	0	0	10	25	25	(5)
Bakau	Fanta Camara	3	22508	25	25	5	50	50	5	(25)	(2)5	0
Bakau	Omar Dibba	4	25060	25	25	5	50	50	10	(25)	(25)	(5)
Bakau	Alasanna jamban	6	211879	50	50	5	50	50	10	0	0	(5)
Bakau	Jainaba bangura	4	24974	25	25	5	50	50	10	(25)	(25)	(5)
Bundung Six Junction Muritani												
6 Junction	Tamsir Ndow	15	237823	50	50	10	25	25	5	25	25	5
6 Junction	Mariama bah	6	212837	50	50	5	50	50	10	0	0	(5)
6 Junction	Isatou Jobe	9	221056	50	50	5	50	50	10	0	0	(5)
Kololi												
Kololi	Fatou ndure	6	240695	50	50	5	50	50	10	0	0	(5)
Kololi	Daniel	6	230154	50	50	5	0	0	0	50	50	5
Kololi	Alieu ceesay	3	230020	25	25	5	0	0	0	25	25	5
Manjai Kunda/Kotu												
Kotu	Lamin Fatty	5	238496	25	25	5	25	25	0	0	0	5
Kotu	Salimatou jammeh	7	238822	50	50	5	50	50	0	0	0	5
Kotu	Adama Ceesay	15	239319	50	50	10	50	0	0	0	50	10



Appendix D. Inappropriate information in the Kobo Collect data

Table D1

Duplicated Names					
Region	District	Distribution point	Village	HH Head Name	Gender
WCR	Kombo North	Sukuta	Sukuta village	Abass Cham	Male
WCR	Kombo North	Sukuta	Sukuta village	Abass Cham	Male
KM	Serrekunda West	Manjai Kunda/Kotu	Kotu /Manjai	Abass Gibba	Male
KM	Serrekunda West	Manjai Kunda/Kotu	Kotu, Manjai	Abass Gibba	Male
WCR	Kombo North	Mandinary	Kunkujang jatta ya	Abba Badjie	Male
WCR	Kombo North	Mandinary	Kunkujang jatta ya	Abba Badjie	Male
WCR	Kombo East	Kafuta	Tumani Tenda	Momodou Sanyang	Male
WCR	Kombo East	Kafuta	Tumani Tenda	Momodou Sanyang	Male

Table D2

Duplicated Voucher/Coupon Serials					
Region	District	Distribution point	Village	HH Head Name	Voucher Number
NBR	Lower Niumi	Essau	Barra	Ramou cgarreh	0002
NBR	Central Badibou	Mandori	Marong kunda	Sitokoto	0002
NBR	Central Badibou	Njaba Kunda	Njaba kunda	Jainaba konteh	0002
LRR	Jarra West	Kanni Kunda	Kannikunda	Sunkary saidykhan	3
WCR	Foni Bintang	Sibanor	Manyina	Jack S. Mendy	3
WCR	Kombo Central	Kabafita Primary	Brikama kabafita	Bakary sey	3
NBR	Sabach Sanjal	Kunjo	Yallal ba	Jamkardo bah	004
NBR	Jokadou	Kuntair	Kuntair	Rohey kah	004
KM	Serrekunda East	Faji Kunda	Fajikunda	Fatou Sanneh	4
WCR	Kombo Central	Penyem	Manduar	Babou Boye	4



Table D 3

Duplicated phone numbers				
Region	District	Distribution point	Village	HH Head Name
WCR	Foni Kansala	Kanilai	Bulunt	Marwana Jallow
WCR	Foni Kansala	Kanilai	Bulunt	Nyamasan Jammeh
WCR	Kombo North	Busumbala	Busumbala	Haggie Tunkara
WCR	Kombo North	Busumbala	Busumbala	Sarjo Sanneh
NBR	Upper Niumi	Chilla	Malick Nana	Ousman Sidibeh
NBR	Upper Niumi	Chilla	Malick Nana	Ousman Sidibeh
KM	Serrekunda East	Talinding North	Talinding	Yaya sanyang
LRR	Kiang West	Manduar	Manduar	Yaya balankang sanyang
CRRS	Upper Fuladu East	Sukur kunda	Bansang	Ebrima Bah
CRRS	Upper Fuladu East	Sukuta	Medina Banni	Amadou Tijan Jallow

Table D 4

Duplicated ID numbers				
Region	District	Distribution point	Village	HH Head Name
CRRS	Lower Fuladu West	Brikamaba	Madina ceesay	Faraba bayo
KM	Serrekunda West	Manjai Kunda/Kotu	Kotu, Manjai	Dembo susso
KM	Serrekunda East	Talinding South	Tallinding	Pa abduoulie sanyang
KM	Serrekunda West	Manjai Kunda/Kotu	Kotu, Manjai	Fatou jarju
KM	Serrekunda East	Talinding North	Tallinding	Balla Musa suso
KM	Bakau	Old Bakau And Cape Point	Bakau	Ilderisa Jallow
KM	Jeshwang	New Jeshwang / Ebo Town	New Jeshwang	Bun saho
KM	Serrekunda East	Talinding South	Tallinding	Nyima jammeh
KM	Serrekunda Central	London Corner	London corner	Kumba assan nying
KM	Jeshwang	New Jeshwang / Ebo Town	New jeshwang	Yaya fatty



Appendix E. Non-performance of needs assessment

Date	Account description	Legal Number	Name of Customer/Payee	Amount (GMD)
6/9/2020	Stationery	21PV20001310	MP Trading Company Limited	10,000.00
6/25/2020	Specialized and technical materials	21PV20001453	Dems Trading Enterprise	426,300.00
6/25/2020	Specialized and technical materials	21PV20001461	Gambia Horticultural Enterprise	257,100.00
7/16/2020	Specialized and technical materials	21PV20001670	Nasser Foam Manufacturing and Gen Enterprise Ltd	420,000.00
6/25/2020	Specialized and technical materials	21PV20001452	WWG at Doorstep	255,780.00
4/9/2020	Medical and hospital equipment	21PV20000972	Major Suppliers	352,000.00
10/19/2020	Medical and hospital equipment	21PV20002176	Project Co-Ordination Unit	100,000,000.00
6/30/2020	Office equipment	21PV20001480	Global Electronics	30,900.00
7/16/2020	Office equipment	21PV20001668	M.M.T Trading	185,000.00
4/6/2020	Office equipment	21PV20000931	Makunyama	96,700.00
6/9/2020	Office equipment	21PV20001310	MP Trading Company Limited	22,200.00
7/16/2020	Office equipment	21PV20001669	Shivam General Trading Company Ltd	31,000.00
4/17/2020	Miscellaneous office expenses	21PV20001023	Halis Trading	52,800.00
4/6/2020	Miscellaneous office expenses	21PV20000931	Makunyama	100,530.00
4/6/2020	Miscellaneous office expenses	21PV20000930	Mbowe Ngala	66,000.00
4/6/2020	Miscellaneous office expenses	21PV20000932	Standard Solution	57,000.00



Date	Account description	Legal Number	Name of Customer/Payee	Amount (GMD)
8/25/2020	Vaccines	21PV20001850	Atlas Trading Enterprise	400,000.00
4/17/2020	Specialized and technical materials	21PV20001019	Atlas Trading Enterprise	89,440.00
4/17/2020	Specialized and technical materials	21PV20001026	Dicko Enterprise	1,978,500.00
4/17/2020	Specialized and technical materials	21PV20001022	Marr Banta Suppliers	1,300,000.00
4/17/2020	Specialized and technical materials	21PV20001021	Sadia Trading	244,000.00
6/11/2020	Construction of office buildings	21PV20001320	Gamworks Agency	1,839,405.00
4/16/2020	Vehicles	21PV20001005	Shyben A Madi And Sons Limited	12,800,000.00
5/6/2020	Travel expense	21PV20001132	Liza Transport International	2,217,987.87
Total				123,232,642.87

Appendix F. Negotiation and assessment of prices

					Total \$			Difference \$ (TMS-A or B)	
Item	Qty	TMS	Comp A	Comp B	TMS	Comp A	Comp B	Comp A	Comp B
Goods Ambulances, year 2020	10	89,750.00	55,900.00	69,500.00	897,500.00	559,000.00	695,000.00	338,500.00	202,500.00
Sprayer, Disinfectant (IK-12 BS), 12	70	99	4.5	0	6,930.00	315.00	0.00	6,615.00	6,930.00
Blanket, Survival,220x140, thickness, 12 microns	500	15	9.5	0	7,500.00	4,750.00	0.00	2,750.00	7,500.00
Blanket, Fleece, 1.5x2m, green & red (for suspected +confirmed cases)	200	15	9.5	0	3,000.00	1,900.00	0.00	1,100.00	3,000.00
Free flights phase 3 (FFP3) masks	300	8.25	5.5	0	2,475.00	1,650.00	0.00	825.00	2,475.00
Oxygen concentrator	44	2,100.00	9.01	978.75	92,400.00	396.44	43,065.00	92,003.56	49,335.00
Oxygen prongs, adult	1,400.00	0.48	0.3	0	672.00	420.00	0.00	252.00	672.00
Examination glove medium	900,000.00	0.11	0.09	0.09	99,000.00	81,000.00	81,000.00	18,000.00	18,000.00
Examination glove large	150,000.00	0.11	0.09	0.09	16,500.00	13,500.00	13,500.00	3,000.00	3,000.00
Examination glove, nitrile, s.u non sterile large	10,000.00	0.11	0.09	0	1,100.00	900.00	0.00	200.00	1,100.00
Examination glove, nitrile, s.u non sterile medium	12,000.00	0.11	0.09	0.09	1,320.00	1,080.00	1,080.00	240.00	240.00
Surgical glove size 7.5	70,000.00	0.56	0.3	0.49	39,200.00	21,000.00	34,300.00	18,200.00	4,900.00
Surgical glove size 8	80,000.00	0.56	0.3	0.49	44,800.00	24,000.00	39,200.00	20,800.00	5,600.00
Scrub Tops	700	13.97	7	13.04	9,779.00	4,900.00	9,128.00	4,879.00	651.00
Scrub pants	700	13.97	7	13.04	9,779.00	4,900.00	9,128.00	4,879.00	651.00
Alcohol based hand rub 1000x500ml	1,000.00	6	5	8.69	6,000.00	5,000.00	8,690.00	1,000.00	-2,690.00
Alcohol based hand rub 600x100ml	600	3	2	2.06	1,800.00	1,200.00	1,236.00	600.00	564.00
Plastic pedal Bin	300	15	9	0.58	4,500.00	2,700.00	174.00	1,800.00	4,326.00



Item	Qty	TMS	Comp A	Comp B	Total \$			Difference \$ (TMS-A or B)	
					TMS	Comp A	Comp B	Comp A	Comp B
Bag Bodyplastic, white 300 microns, adult 150x100cm	620	22.5	8	10.86	13,950.00	4,960.00	6,733.20	8,990.00	7,216.80
Bag Bodyplastic, white 300 microns, child 150x100cm	80	22.5	7	10.86	1,800.00	560.00	868.80	1,240.00	931.20
Safety sharp boxes	10,000.00	2.25	2.06	1.3	22,500.00	20,600.00	13,000.00	1,900.00	9,500.00
Liquid soap, 400ml	3,600.00	1.5	0.7	3.68	5,400.00	2,520.00	13,248.00	2,880.00	-7,848.00
Hand drying tissue	6,000.00	2.4	1.5	0.21	14,400.00	9,000.00	1,260.00	5,400.00	13,140.00
Chlorine/bleach	6,000.00	0.15	0.1	1.7	900.00	600.00	10,200.00	300.00	-9,300.00
Chest drain	100	10.5	9	13.04	1,050.00	900.00	1,304.00	150.00	-254.00
Chest drain tubes	100	6	5	2.16	600.00	500.00	216.00	100.00	384.00
Oxygen prongs, paediatric	100	0.48	0.3	0	48.00	30.00	0.00	18.00	48.00
Oxygen Mask, adult	4,000.00	0.83	0.41	0.5	3,320.00	1,640.00	2,000.00	1,680.00	1,320.00
Oxygen Mask, paediatric	1,000.00	0.83	0.41	0.4	830.00	410.00	400.00	420.00	430.00
Pulse Oksimetre	100	385	325	32.5	38,500.00	32,500.00	3,250.00	6,000.00	35,250.00
Ultrasound scanner	4	36,600.00	29.75	0	146,400.00	119.00	0.00	146,281.00	146,400.00
Ambu Bags, adult	50	22.5	8	54.38	1,125.00	400.00	2,719.00	725.00	-1,594.00
Ambu Bags, paediatric	20	22.5	8	54.38	450.00	160.00	1,087.60	290.00	-637.60
Face Mask, disposable, paed	5,000.00	0.83	0.7	0	4,150.00	3,500.00	0.00	650.00	4,150.00
Face surgical mask, disposable adult	600,000.00	0.83	0.7	0	498,000.00	420,000.00	0.00	78,000.00	498,000.00
Guedel airway, paediatric	50	0.39	0.2	0.18	19.50	10.00	9.00	9.50	10.50
Guedel airway, paediatric	100	0.39	0.2	0.21	39.00	20.00	21.00	19.00	18.00
Giving sets	30,000.00	0.42	0.3	0.05	12,600.00	9,000.00	1,500.00	3,600.00	11,100.00
Thermometers digital	400	38	29	2.18	15,200.00	11,600.00	872.00	3,600.00	14,328.00
Blood pressure machine (electronic)	60	122.5	95	30.38	7,350.00	5,700.00	1,822.80	1,650.00	5,527.20
Blood sugar machine	100	13.5	8.5	10.88	1,350.00	850.00	1,088.00	500.00	262.00
Bm strips 50/pkt	5,000.00	8.1	7.15	8.69	40,500.00	35,750.00	43,450.00	4,750.00	-2,950.00



Item	Qty	TMS	Comp A	Comp B	Total \$			Difference \$ (TMS-A or B)	
					TMS	Comp A	Comp B	Comp A	Comp B
BOX ISOTHERM, triple pack, biological substance (UN3373)	20	75	45	0	1,500.00	900.00	0.00	600.00	1,500.00
BOX ISOTHERM, triple pack, substance (UN2814)	20	75	45	0	1,500.00	900.00	0.00	600.00	1,500.00
BOX, triple packaging, biological substance (UN33)	30	30	18	0	900.00	540.00	0.00	360.00	900.00
BOX, triple packaging, biological substance (UN2814)	30	30	18	0	900.00	540.00	0.00	360.00	900.00
LARYNGSCOPE+6 tables+ bulb, fibre optic	1	1,575.00	1,200.00	325	1,575.00	1,200.00	325.00	375.00	1,250.00
Manual Vacuum Aspirant set autocl syr, 8instr, +dil	4	975	750	54.38	3,900.00	3,000.00	217.52	900.00	3,682.48
Caccine carrier, cold box larg storage capacity	40	150	75	0	6,000.00	3,000.00	0.00	3,000.00	6,000.00
Face shields	20,000.00	9.45	6.5	0	189,000.00	130,000.00	0.00	59,000.00	189,000.00
PPE's (Coverall)	25,000.00	12.75	11	0	318,750.00	275,000.00	0.00	43,750.00	318,750.00
RESPIRATOR, FFP2 of N95 (Kimberly-Clark PFR95) medium	30,000.00	5.25	4.5	0	157,500.00	135,000.00	0.00	22,500.00	157,500.00
Infusion pumps	40	787.5	750	1,080.00	31,500.00	30,000.00	43,200.00	1,500.00	-11,700.00
Sauction machines (Eurovac with back up battery)	60	962.5	688	1,238.00	57,750.00	41,280.00	74,280.00	16,470.00	-16,530.00
Fingertip Oximeters (hand held)	20	49	38.65	450	980.00	773.00	9,000.00	207.00	-8,020.00
Autoclave (steam sterilizers-150lt)	4	14,100.00	1,150.00	17,750.00	56,400.00	4,600.00	71,000.00	51,800.00	-14,600.00
Mobile X-ray (High frequency with built in battery)	1	105,000.00	49,750.00	52,650.00	105,000.00	49,750.00	52,650.00	55,250.00	52,350.00



Item	Qty				Total \$			Difference \$ (TMS-A or B)	
		TMS	Comp A	Comp B	TMS	Comp A	Comp B	Comp A	Comp B
Mobile X-ray (High frequency with built in battery)	2	86,000.00	49,750.00	52,650.00	172,000.00	99,500.00	105,300.00	72,500.00	66,700.00
Multi parameter patient monitors	20	3,150.00	2,500.00	1,560.00	63,000.00	50,000.00	31,200.00	13,000.00	31,800.00
Biohazard Bag	60,000.00	0.75	0.7	0.33	45,000.00	42,000.00	19,800.00	3,000.00	25,200.00
ICU Beds	60	1,940.00	1,380.00	2,895.00	116,400.00	82,800.00	173,700.00	33,600.00	-57,300.00
Oxygen flowmeters	205	39	35.16	397	7,995.00	7,207.80	81,385.00	787.20	-73,390.00
Biphasic Defibrillator	4	5,600.00	4,554.00	10,790.00	22,400.00	18,216.00	43,160.00	4,184.00	-20,760.00
Ultrasound machine (digital portable with 4D colour dopler)	3	53,550.00	39,000.00	45,000.00	160,650.00	117,000.00	135,000.00	43,650.00	25,650.00
Washing machine (30Kg)	7	9,450.00	6,500.00	222	66,150.00	45,500.00	1,554.00	20,650.00	64,596.00
Clothes Dryer Machine	7	4,310.00	3,500.00	200	30,170.00	24,500.00	1,400.00	5,670.00	28,770.00
Television sets	10	450	400	350	4,500.00	4,000.00	3,500.00	500.00	1,000.00
Sphigmomanometers (BP machines)- Anaeroid type	303	105	95	192	31,815.00	28,785.00	58,176.00	3,030.00	-26,361.00
ECG machines -digital 12 channel	5	1,870.00	1,710.00	2,700.00	9,350.00	8,550.00	13,500.00	800.00	-4,150.00
Thermometers (non touch)	100	38	29	74	3,800.00	2,900.00	7,400.00	900.00	-3,600.00
Nebulizers	25	615	269	882	15,375.00	6,725.00	22,050.00	8,650.00	-6,675.00
Medical trolley	40	363	350	1,575.00	14,520.00	14,000.00	63,000.00	520.00	-48,480.00
Air conditioners 18000 BTU	4	1,030.00	710	810	4,120.00	2,840.00	3,240.00	1,280.00	880.00
Air conditioners 24000 BTU	2	1,225.00	1,084.00	875	2,450.00	2,168.00	1,750.00	282.00	700.00
Generator 75KVA)	1	9,100.00	8,500.00	8,250.00	9,100.00	8,500.00	8,250.00	600.00	850.00
Total					3,786,686.50	2,531,615.24	2,064,587.92	1,255,071.26	1,722,098.58