

Audit Report

Global Fund Grants to the Togolese Republic

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1. Executive Summary

1.1 Opinion

The Togolese Republic received €340 million (including C19 Response Mechanism funds disbursed during GC6) from the Global Fund since 2003 to fight HIV, tuberculosis (TB) and malaria. These investments have also helped to reinforce the country's health system through Resilient and Sustainable Systems for Health (RSSH) and to support the country's response to COVID-19.¹

During Grant Cycle 6 (GC6), Global Fund programs partially met their HIV grant objectives. The national cascade² is improving (88-84-76³). Annual new infections decreased by 37%⁴ between 2018 and 2023, and AIDS-related deaths decreased by 38%⁵ in the same period, confirming the positive results of programs with the general population. However, efforts with pregnant women and children to reduce Mother-To-Child Transmission (MTCT) need to be further strengthened. In Togo, when enrolled in a Prevention of Mother-To-Child Transmission (PMTCT) program, only 3%⁶ of children born to HIV-positive mothers are infected compared to the national transmission rate which is estimated at 14%⁷, confirming the issue is with the coverage of PMTCT programs. For both GC6 and GC7, the HIV grant objective was to increase the percentage of enrolled pregnant women. However, late attendance at ante-natal clinics and completion of required consultations remains below target and is leading to delayed diagnoses and treatments for both pregnant women and children, contributing to the high rate of transmission.

The TB grant achieved all its GC6 objectives. The incidence rate dropped by 27% and deaths decreased by 71% showcasing remarkable progress in TB control efforts. However, the Technical Review Panel (TRP) recommended for GC7 that programs address the deficiency in pediatric notification rate in Togo. Only 3% of notified TB cases in Togo are of children under 15, whereas the World Health Organization (WHO) recommends 5-10%. In 2024, national program in Togo developed an acceleration plan to address this. However, the plan is not fully financed by GC7 grants due to resource limitations, despite the need to scale up pediatric TB diagnosis, which remained at 3% in early 2024.

Finally, the malaria grant did not meet its GC6 goals for reducing incidence and partially met the objective of reducing mortality compared to 2015. Malaria incidence increased by 22% from 2015 to 2023⁸, and although malaria mortality decreased by 29% from 2015 to 2022, it rose by 34% between 2022 and 2023. It should be noted that the substantial enhancements in testing and treatment coverage, along with improved timeliness and completeness of reported data throughout GC6, contributed to the reported increased incidence rates. The achievement of the GC7 objectives of reducing incidence and mortality by 65% by 2026 compared to 2022 could be affected if the challenges identified by the OIG, such as low completion rates of Intermittent Preventive Treatment in pregnancy (IPTp), lack of pre-transfer treatment at community level for severe malaria cases, weaknesses in the risk management of inherent risk for a timely execution of the Long-lasting

¹ The Global Fund website <https://data.theglobalfund.org/location/TGO/financial-insights>, accessed on 28 November 2024.

² UNAIDS Cascade: Percentage of People Living With HIV who know their status – Percentage of People Living With HIV who know their status and are on treatment – Percentage of People Living with HIV who know their status and have a suppressed viral load.

³ UNAIDS Data <https://www.unaids.org/en/regionscountries/countries/togo>, accessed on 11 November 2024.

⁴ Country Portfolio Analytics GOS.

⁵ Country Portfolio Analytics GOS.

⁶ PNLP - Évaluation du taux de transmission finale du VIH de la mère à l'enfant au Togo

⁷ UNAIDS Data <https://www.unaids.org/en/regionscountries/countries/togo>, accessed on 11 November 2024.

⁸ National Malaria Control Program (Programme National de Lutte contre le Paludisme – PNLP) report 2023

Insecticidal Net (LLIN) mass campaign, and governance issues, are not addressed. The adequacy and effectiveness of access to prevention, treatment and care for vulnerable populations **needs significant improvements** as delays in implementing malaria vector activities threatens the achievement of GC7 objectives.

RSSH investments in Togo focused on enhancing data management systems to ensure timely and reliable programmatic and supply chain data. Despite these efforts, the underlying root causes of data quality issues at health facilities persist. Risks of overstocks, stockouts and expiries are being effectively mitigated by several layers of controls. This requires significant adjustments to the data before use at the central level which is not sustainable. RSSH investments are **partially effective** to ensure effective mitigation of risks and sustainable achievement of HIV, TB, and malaria objectives.

The internal controls over procurement and financial management are **partially effective**. Non-health product procurements, which represent a small share of overall grant expenses, suffer delays in execution. This, coupled with internal control deficiencies in tendering, contract management and documentation, exposes the Principal Recipient (PR) to programmatic, financial, and fiduciary risks.

1.2 Key Achievements and Good Practices

Enhanced malaria testing, treatment, and preventive interventions.

In 2023, nearly 99% of suspected malaria cases were subjected to parasitological tests, and 100% of confirmed cases received first-line antimalarial treatment. The country prioritizes pregnant women and children under five as vulnerable groups in the fight against malaria, implementing specific interventions like IPTp and Seasonal Malaria Chemoprevention (SMC). Notably, malaria cases increased by 24% in areas without SMC compared to 9% in SMC districts from 2021 to 2023.⁹ Intermittent Preventive Treatment Third Dose (IPT3) coverage improved¹⁰, distribution rates of insecticide-treated nets rose significantly¹¹ and following a 2022 stratification¹², SMC expanded from 19 to 23 districts, and the number of treatment cycles increased from 4 to 5.¹³ In addition, the country has included Perennial Malaria Chemoprevention (PMC) as a new intervention in GC7 and the LLIN mass campaign distribution achieved good coverage, which was supported by the Government of Togo, who financed the cost of the logistics.

Digitalization of the 2023 LLIN mass distribution campaign.

The 2023 national campaign for distributing LLINs made use of digital tools, such as mobile devices, to capture counting and distribution data through the District Health Information Software (DHIS2) platform, marking a significant innovation. The process included system development, configuration, pilot testing, and the creation of user guides to support implementation. Despite initial challenges, this milestone provides a solid foundation for improving future campaigns.

Effective collaboration, resource optimization and oversight mitigated supply chain risks.

Close collaboration between the Ministry of Health, the PR, the Central Medical Store (*Centrale d'Achat des Médicaments Essentiels et Génériques du Togo* - CAMEG), and partners strengthened supply chain management processes. The coordination of Global Fund and the US President's Emergency Plan for AIDS Relief (PEPFAR) resources enabled the smooth transition to new

⁹ DHIS2 Data November 2023.

¹⁰ *Programme National de Lutte contre le Paludisme* (PNLP) annual reports 2021-2023: from 51% to 66% between 2020 and 2023.

¹¹ PNLN annual report 2021-2023: from 81% to 96,3% for children and from 91% to 97.5% for pregnant women between 2020 to 2023.

¹² Malaria stratification is a classification of areas according to the risk of malaria. It is a way to set priorities and target prevention efforts to the areas where they are most needed.

¹³ This intervention consists of full antimalarial treatment courses of sulfadoxine-pyrimethamine and amodiaquine (SPAQ), administered monthly (28 days) during the high-transmission period (typically the rainy season), generally for up to 5 months per year. www.mmv.org

treatment protocols, mitigated risks deriving from procurement delays, and ensured continuity of care.

Quarterly reviews and systematic verification processes minimized wastage and ensured stock alignment with needs. Measures such as redistributing near-expiry products and using advanced tools like the Electronic Dispensing Tool (EDT) Web limited stock expiries and improved supply chain efficiency despite data quality and procurement challenges.

1.3 Key Issues and Risks

Weaknesses in the implementation of some malaria interventions may have contributed to the increases in malaria incidence and deaths.

According to the Togolese National Malaria Control Program, between 2021 and 2023, malaria incidence increased by 21%¹⁴ and mortality by 25%. Malaria is the leading cause of hospitalizations and mortality, particularly in children under 5. While it should be noted that there are discrepancies between the number of cases, deaths and population reported by the program and the estimates number certified by the WHO¹⁵, these figures do show some progress with incidence and mortality reduction. The late execution of the LLIN mass distribution campaign and governance issues are weaknesses which limited the effectiveness of the campaign. Furthermore, absence of pre-transfer treatment for cases of severe malaria at community level hindered the reduction of malaria-related deaths in children.

HIV and TB programs experience challenges reaching pregnant women and children.

Late access to prenatal consultation and delayed treatment initiation compromise treatment effectiveness. This contributes to the high estimated rate of MTCT, which stood at 14%¹⁶ in 2023. The infection rate in newborns continues to pose risks to child health outcomes and may compromise the good results achieved by the HIV grant. Funding gaps prevented the country from fully implementing its TB pediatric diagnostic acceleration plan hindering its ability to meet WHO set targets for pediatric screening rates.

Global Fund RSSH investments have not fully addressed data quality issues at health facilities leading to inaccuracies in program and logistic data that require extensive adjustments to prevent supply chain risks.

Despite Global Fund investments aimed at improving both program and logistics data, health commodity availability remains at risk because of poor data quality at the peripheral level. Existing mitigation measures, such as manual checks and adjustments at the central level to reconcile different data sets, are unsustainable as they require significant efforts and do not address the data issues at the facility level. The lack of sustainable data quality improvements and an accurate mechanism to estimate site-level needs, may lead to longer-term risks of stock outs, expiries, and overstocks. Furthermore, without sustainable improvements, the implementation of the Electronic Logistics Management Information System (eLMIS) is compromised and may not yield expected results.

Weak oversight over procurement processes results in delays of programs activities.

¹⁴ National Malaria Control Program (Programme National de Lutte contre le Paludisme – PNLP) report 2023

¹⁵ The World Malaria Report (WMR) indicates a 4% decrease in incidence between 2021 and 2023 – The divergence with the National Malaria Control Program (NMCP) is due to difference in population estimates which is 9.2 million (this includes non-human cases) as per the WMR, as opposed to the recent census conducted by the country in 2022 which is 8.2 million inhabitants. Also, the WMR report estimates 2.1 million malaria cases for 2022 and 2023 while the actual cases reported by the NMCP are 2.2 and 2.3 million respectively.

¹⁶UNAIDS data <https://www.unaids.org/en/regionscountries/countries/togo>, accessed 29 November 2024.

Procurement processes are systematically and substantially delayed at every step of the cycle. Challenges such as misaligned planning approaches, limited coordination between procurement and programmatic activities, and gaps in supervision mechanisms contribute to these delays. Late procurements have delayed the implementation of some critical program activities.

Internal controls deficiencies over procurement processes increase financial and fiduciary risk.

Procurement documentation and procurement process control steps are missing. Procurement files lack documentation supporting the legitimacy, authorization, and execution of the purchases. Authorization for direct contracting is not adequately documented to ensure procurement value for money, and the procedure manual lacks guidance on direct contracting and addendums. The issues with controls over procurement processes, although covering a smaller fraction of grant funds, expose the PR to financial and fiduciary risks.

1.4 Objectives, Ratings and Scope

The audit was part of the OIG's 2024-2026 work plan, approved by the Audit and Finance Committee in 2023. The audit's overall objective was to provide reasonable assurance to the Global Fund Board on grants to the Togolese Republic. Specifically, it assessed the adequacy and effectiveness of:

Objectives	Rating	Scope
Grant interventions to ensure access to prevention, treatment and care for vulnerable populations.	Need Significant Improvements	Audit period GC6 allocation period (January 2021-December 2023), and for design aspects, GC7 allocation period (January 2024-December 2026). Grants and implementers The audit covered the Principal Recipient and sub-recipients of Global Fund-supported programs.
RSSH and C19RM investment to ensure effective mitigation of risks and sustainable targets for the achievement of HIV, TB, and malaria objectives.	Partially Effective	
PR's internal control system over procurement and financial management of the grant.	Partially Effective	

OIG auditors visited 20 health facilities in five regions. The regions visited account for 74% of estimated People Living with HIV (PLHIV) and 58% of malaria cases in 2023.

Details about the general audit rating classifications can be found in Annex A.

2. Background and Context

2.1 Country Context

The Republic of Togo is a low-income country in Western Africa with an estimated population of around 9.5 million in 2024.

Country data	
Population	9.3 million (2024) ¹⁷
GDP per capita (Current USD)	1,013 (2023) ¹⁸
Corruption Perception Index	126/180 ¹⁹
UNDP Human Development Index	163/193 (2022) ²⁰
Government spending on health (% of GDP)	5.6% GDP (2021) ²¹

2.2 Global Fund Grants in the Republic of Togo

Since 2003, the Global Fund has signed grants totaling over €454 million and disbursed more than €340 million to Togo. For GC6, grants totaling €135 million²² were signed, of which €114 million was disbursed. It should be noted that €19 million of C19RM funding was extended until 31 December 2025. Active grants totaling €113 million for GC7 were signed in December 2023

The Office of the Prime Minister of the Togolese Republic is the PR for the malaria, HIV and TB grants. The programmatic implementation is executed by the national control programs for malaria, TB and HIV as sub recipients (Sub Recipient). Croix Rouge Togo, UONGTO (*Union des ONG du Togo*) and PLATEFORME focus on community activities and key/vulnerable population. The Regional Directorates for Health act as SRs and carry out supervision and training while the CAMEG oversees health product procurement and supply chain.

¹⁷ World Bank: <https://data.worldbank.org/country/togo> 2023 population, accessed on 27 January 2025. The Country has performed a census in late 2022, published in April 2023 with a total population of 8.1 million.

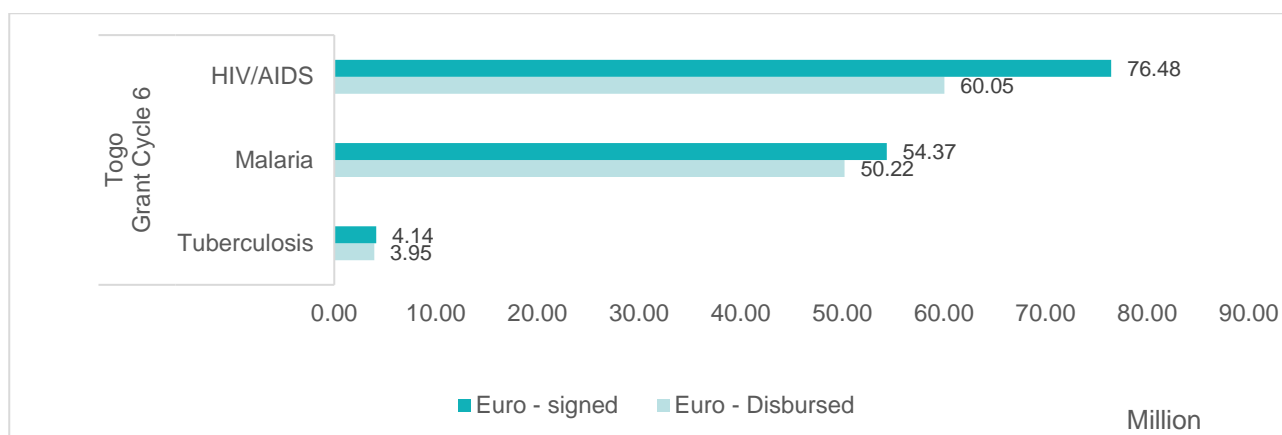
¹⁸ World Bank Group data: <https://data.worldbank.org/indicator/NY.GDP.PCAP.CD?locations=TG>, accessed on 17 October 2024.

¹⁹ Transparency International <https://www.transparency.org/en/cpi/2023/index/tgo>, accessed on 17 October 2024.

²⁰ UNDP HDI reports: <https://hdr.undp.org/data-center/human-development-index#/indicies/HDI>, accessed on 17 October 2024.

²¹ World Bank Group data: <https://data.worldbank.org/indicator/SH.XPD.CHEX.GD.ZS?locations=TG>, accessed on 17 October 2024.

²² Includes C19RM funding.



2.3 The Three Diseases

HIV / AIDS (2023)		TUBERCULOSIS (2023)		MALARIA (2023)	
<p>104,885 people are living with HIV as of 2023, of whom 88% know their status and 84% of those are on treatment with a viral suppression of 76%.</p> <p>Annual new infections decreased by 37% from 3,160 in 2018 to 2,307 in 2023.</p> <p>AIDS-related deaths decreased by 38% from 3,105 in 2018 to 2,250 in 2023.</p> <p>HIV+ pregnant women on Antiretroviral Therapy (ART) is at 85% in 2023 while ART coverage for children below 14 years old is 68%, below 84% for the general population in 2023.</p>		<p>Of the 2,800 estimated TB cases, 110% are notified.</p> <p>TB incidence has declined since 2017, from 41 to 30 per 100,000 people in 2023.</p> <p>TB deaths remained stable, rising slightly from 206 (2017 cohort) to 215 (2022 cohort).</p> <p>Treatment success rate was 85% (cohort 2022) just under 90% WHO target.</p>		<p>Malaria is highly prevalent and endemic across the country with peak transmission during rainy season from June to October.</p> <p>2.3 million simple malaria cases in 2023 (vs 1.8 million in 2021), with 2.3 million cases treated with Artemisinin-Based Combination Therapy (ACT) (vs. 1.8 million in 2021).</p> <p>Rapid diagnostic tests are the main method of malaria confirmation, with 3.2 million tests carried out in 2023 compared to 2.3 million in 2021.</p> <p>Malaria-related deaths increased by 58%, from 809 in 2021 to 1,281 in 2023.</p>	
Source: [unaids.org]		Source: [WHO] & Annual Report of the National Tuberculosis Control Program (PNLT)		Sources: World Malaria Report and RBC 2023 annual report (for district and case management)	

3. Portfolio Risk and Performance Snapshot

3.1 Portfolio Performance

The GC6 (Jan 2021-Dec 2023) grant performance and grant ratings are shown below:

Grant	Principal Recipient	Grant Period	Total Signed	Budget dec	Expend	Absorb Dec 23	Jun-21	Dec-21	Jun-22	Dec-22	Jun-23	Dec-23
			Amount (Euro)	23 (Euro)	Dec 23 (Euro)							
TGO-H-PMT	The Office of the Prime Minister of the Togolese Republic	01/01/2021 to 31/12/2023	76,483,382	59,335,932	50,406,770	85%	N/A	C	C	B	B	A
								5	5	5	4	2
TGO-M-PMT		01/01/2021 to 31/12/2023	54,373,134	54,571,841	49,029,643	90%	N/A	B	B	B	B	B
								5	3	3	1	2
TGO-T-PMT		01/01/2021 to 31/12/2023	4,137,799	4,145,315	3,582,913	86%	N/A	C	C	C	C	C
								3	3	3	3	2
Total			134,994,315	118,053,088	103,019,326	87%	N/A					

3.2 Risk Appetite

The OIG compared the Secretariat's aggregated assessed risk levels of the key risk categories covered in the audit objectives for the Togo portfolio, with the residual risk based on the OIG's assessment, mapping risks to specific audit findings.

Audit area	Risk category	Secretariat aggregated assessed risk level Oct. 2024	Assessed residual risk based on audit results. Dec. 2024	Relevant audit issues
Programmatic and monitoring and evaluation	HIV: program quality	Moderate	Moderate	4.1
	Malaria: program quality	Moderate	High	4.1 - 4.2
	TB: program quality	Moderate	Moderate	4.1
Procurement and supply chain management	M&E	Moderate	Moderate	4.3
	In-country supply chain	Moderate	Moderate	4.3
Financial assurance framework and mechanisms	Procurement	Moderate	Moderate	4.4
	Grant-related fraud and fiduciary risks	Moderate	Moderate*	4.4

*The OIG's assessment of the risk area aligns with the CT's assessment. However, the CT rates the sub-risk category 'Internal Controls' as 'Low' but OIG findings highlight a 'Moderate' risk.

The full risk appetite methodology and explanation of differences are detailed in [Annex B](#) of this report.

4. Findings

4.1 Late attendance and low completion of antenatal consultations contributes to delayed screening and treatment of pregnant women and children, hindering progress against the diseases.

Despite the government's efforts in combating HIV, TB, and malaria, the objectives for GC6 were only partially achieved, and those for GC7 are at risk. This is due to late attendance, and consequent delayed screening, and low completion of Antenatal Care Consultations (ANC).²³

The OIG noted that during GC6, Global Fund programs achieved only part of their grant objectives. Late ANC attendance, delayed diagnosis and treatment initiation, are hindering progress towards elimination of HIV MTCT and reducing the effectiveness of malaria preventive treatment. Additionally, delayed screening and treatment of children compromise the success of treatments for all three diseases.

Late diagnoses of HIV in pregnant women, delays treatment initiation, impairs treatment completion and increases risk of HIV transmission to the newborn.

The HIV cascade in Togo stands at 88-84-76²⁴, indicating considerable progress towards epidemic control. However, services for pregnant women and children have fallen short of their goals. Currently, 14% of children born to HIV-positive mothers contract the virus, and 68% of estimated HIV positive children are on Antiretroviral Therapy (ART), compared to the national rate of 84%.

In the health facilities visited²⁵, 83% of pregnant women treated for HIV initiated their treatment late²⁶ due to late start of ANC. This results in late HIV screening and initiation of ART, increasing the risk of HIV transmission to their infants.

Testing the Viral Load (VL) of HIV-positive pregnant women is delayed, compared to guidelines, which suggest testing between weeks 34 and 36 of pregnancy; this enables timely identification of higher transmission risks and the initiation of a first Polymerase Chain Reaction (PCR) test²⁷ on the newborn.

The national coverage of ANC is at 83% in 2023²⁸ as per Ministry of Health data. However, in the sites sampled by the OIG, only 42% of women expected to attend ANC²⁹, attended, showing significant disparity in attendance rates. This contributes to delays in HIV screening and initiation of ART, increasing the risk of HIV transmission to their infants.

When women are enrolled in PMTCT programs, the transmission rate is at 3%. However, the impact of the service is compromised by the inability of programs to reach to more women to attend ANC, contributing to the high rate of MTCT of HIV estimated at 14% in 2023.

Despite progresses made, with current IPTp completion rate the risk for pregnant women to contract malaria persists.

²³ The antenatal period presents opportunities for reaching pregnant women with interventions that may be vital to their health and wellbeing and that of their infants. <https://www.who.int/data/gho/indicator-metadata-registry/imr-details/80>

²⁴ UNAIDS Data <https://www.unaids.org/en/regionscountries/countries/togo>, accessed on 11 November 2024.

²⁵ 10 facilities visited in the region of Grand Lomé covering 7% of the HIV cohort in Togo.

²⁶ Testing and treatment initiated after 14 weeks reduces the chances of viral load suppression before delivery.

²⁷ PCR0 introduced in 2023 for testing new-born immediately after birth who identified as high risk.

²⁸ Women who attended at least the first ANC - Yearbook of health statistics 2023 published by the Ministry of Health.

²⁹ DHIS2 for sample sites (year 2023) and 63% for malaria – DHIS2. There are however private health centers that offer ANC services, but their data is not captured in the database.

The objectives for GC6 to, in 2022, reduce malaria incidence and deaths by 50% and 40% respectively since 2015 were not achieved.³⁰ From 2015 to 2022, malaria incidence increased by 22%³¹, and although malaria mortality decreased, it fell short of the target (29% vs. 40%). Additionally, between 2022 and 2023, both malaria incidence and mortality rose by 4% and 34%³², respectively. The substantial enhancements in testing and treatment coverage³³, along with improved timeliness and completeness³⁴ of reported data throughout GC6, contributed to the reported incidence rates, but the achievement of the GC7 objectives of reducing incidence and mortality by 65% by 2026 compared to 2022 remains a challenge.

While factors external to the Global Fund interventions are contributing to the rise in incidence and mortality, including climate change and resistance, the OIG noted issues with the implementation of Global Fund funded prevention programs, notably the delayed execution of the LLIN mass campaign distribution to after peak transmission (see Finding 4.2) period. Improvements in the completion of IPTp are also needed to achieve the incidence targets.

IPTp is a WHO recommended pharmacological preventive treatment for women in their first or second pregnancy which requires the uptake of 4 doses to be administered at each ANC. As per the 2023 National Malaria Control Program (NMCP) report IPTp3 coverage improved from 46% in 2018 to 66% in 2023. While this evolution is positive and this performance indicator as per Global Fund Performance Framework has been largely achieved (94%), the coverage remains below the country's National Strategic Plan for Malaria which requires a 90% completion rate.

Missing a single dose of IPTp compromises the effectiveness of the preventive treatment and exposes pregnant women who did not complete the treatment, to a higher risk of contracting malaria. *"Pregnancy reduces a woman's immunity, making pregnant women more susceptible to malaria infection and increasing the risk of illness, anaemia, severe disease and death. For the unborn child, maternal malaria increases the risk of spontaneous abortion, stillbirth, premature delivery and low birth weight – a leading cause of child mortality"*.³⁵ In Togo, between 2020 and 2023, only 66% of treated pregnant women completed their IPTp. Low treatment completion is linked to low completion rate of ANC cycle (receiving four doses during pregnancy).³⁶

Causes for the low ANC completion include contextual factors such as cultural barriers, but also, financial barriers, as only part of the ANC consultation is free, lack of psychosocial care for women and children in treatment, Community Health Workers (CHW) focus on malaria, overlooking HIV referrals, incomplete registers, and lack of communication between facilities make it difficult to track patients.

Sub-optimal quality of malaria and HIV care increases risks for children.

ARV dispensing registers for pregnant women living with HIV, used to track treatment adherence and monitor patients, revealed frequent treatment interruptions, by women enrolled in PMTCT. In the sites visited, only 1 out of 9 PMTCT registers had complete data on treatment and contained explanations for interruptions. Cases of interruptions without any explanation vary from 20% to 70% depending on facility and only 17.5% of eligible pregnant women on ART had a VL test to confirm effectiveness of treatment, heightening the risk of MTCT of the newborn. A portion of the gaps found

³⁰ Grant agreement GC6.

³¹ National Malaria Control Programme report 2022.

³² National Malaria Control Program data.

³³ In 2023 nearly 99% suspected cases were subjected to parasitological test and 100% confirmed cases received first-line treatment.

³⁴ In 2023, DHIS reporting for malaria reached 94% completeness and 82% timeliness.

³⁵ WHO e-Library of Evidence for Nutrition Actions (eLENA), <https://www.who.int/tools/elena/interventions/iptp-pregnancy>

³⁶ Receiving antenatal care at least four times increases the likelihood of receiving effective maternal health interventions during the antenatal period, <https://www.who.int/data/gho/indicator-metadata-registry/imr-details/80>

in registers could be attributed to insufficient record keeping. The 2022 audit of active cohort of PLHIV shows treatment interruptions of 5% to 7% and loss to follow up of about 5% for all categories of PLHIV.

For malaria, the absence of pre-transfer treatments for severe malaria at community level compromises treatment success. Children³⁷ are primarily affected and represent 66% of malaria-related deaths in Togo. Field visits highlighted that treatment algorithm guidelines were missing in 4 out of 10 facilities which could impact the strict respect of treatment protocols and outcomes. A pilot phase for the use of rectocap³⁸ by CHWs in GC7 is planned after the TRP recommendations.

Late diagnoses of HIV and TB in children delays treatment initiation and reduces the likelihood of HIV and TB treatment success.

Delays³⁹ in HIV treatment for children born to HIV-positive mothers increase the risk of transmission, which undermines elimination efforts. Children are often tested outside the recommended window of 6-to-8 weeks from birth, and results can be delayed by weeks or months, and several tests come back inconclusive due to poor sample collection, further delaying diagnosis.

TB objectives for GC6 have been achieved. However, the detection rate of children⁴⁰ stagnated around 3% between 2015 and up until the first quarter of 2024, below GC6 grant targets of 5% to 10%. The TRP's recommended that during GC7 the rate be increased to meet the 5% and 10% target. In 2024, the national TB program developed a plan for the acceleration of TB screening in children for the 2025 – 2027 period, with a budget of about €1.3 million. However, the plan is not fully financed by GC7 at this point due to resource limitations. The plan is at risk if resource limitation issues are not resolved, and funding is made available.⁴¹

Declining management action on vulnerable population interventions

The Global Fund Secretariat considers that an Agreed Management Action (AMA) to address this finding is not necessary as measures are already underway to advance the important gains made in GC7 and to increase coverage to achieve grant targets. The Global Fund and its partners will continue to monitor the initiatives and targeted interventions to further enhance quality and minimize missed opportunities during GC7, the outcomes of which will inform GC8 investment priorities.

³⁷ 53% of severe cases are with children – PNLPP rapport 2023

³⁸ Artesunate rectal capsules used as pre-referral intervention for severe malaria in children.

³⁹ Putting children on ARV treatment within 6 to 8 weeks of birth increases the effectiveness of viral suppression.

⁴⁰ Number of cases notified in children aged 15 and below compared to the total number of cases notified. *Plan Stratégique Nationale 2024-2026* page 24.

⁴¹ The national strategic plan for TB in Togo has a funding gap of € 18.7 million.

4.2 Delays in implementation and limited oversight of the LLIN mass campaign limit the impact of vector control interventions.

The delayed execution of the latest LLIN campaign in Togo missed peak transmission periods, hindering the effectiveness of this preventative measure. Furthermore, the risk of expiry and unexplained variances of LLIN distributed were not spotted due to weaknesses in the oversight of the LLIN distribution campaign.

Togo executed its latest LLIN mass campaign distribution in 2023. The campaign cost €23.8 million⁴², and served 100% of households counted⁴³, with a total of 6,086,437 nets distributed. The campaign was digitalized and monitored live with mobile devices. This is expected to improve the next campaign as well, by increasing counting accuracy and efficacy. However, the 2023 campaign execution was delayed beyond peak transmission periods.⁴⁴ in Togo When conducted outside of these windows, mass campaign distributions result in reduced efficacy in transmission prevention. Malaria remains the leading cause of medical consultations, hospitalizations and deaths in Togo.

Furthermore, ineffective stock oversight mechanisms led to €1.3 million worth of mosquito nets, with shelf-life expiring November 2024, remaining in the programs' warehouses until September 2024, with significant likelihood of expiry. A comparison between planned activities and actual results shows a difference of more than 330,000 bed nets. The variance was not detected, analyzed and explained because of weaknesses in the reconciliation mechanisms between planned activities and actual results.

Delayed execution of the LLIN mass campaign distribution reduced the effectiveness of its preventative mechanism.

The campaign, initially planned for April 2023⁴⁵, was delayed for 7 months and completed in October 2023 after peak malaria transmission periods in Togo. This contributed to an increase in malaria cases in the second half of the year, which placed an additional burden⁴⁶ on an already stretched healthcare system.

A national organization committee (*Comité National Organisation* – CNO) was established in November 2022. Its mandate was to oversee the preparation and validation of strategic documents, monitoring, and approval of the results of the Insecticide-Treated Nets (ITN) campaign. However, the budget and procurement plan for goods and services needed for the campaign were not ready as of February 2023⁴⁷, contributing to the delay of the start of the mass campaign. As of April 2023, when the campaign was supposed to start, the committee had not yet approved the communication plan nor the procurement plan. Furthermore, the sub-committee responsible for ensuring procurement activities linked with the mass campaign only became functional in April 2023⁴⁸, meaning any procurement that needed to be executed or planned for the campaign to start could not be completed.

Delayed mobilization of the government counterpart funding to support logistics also affected campaign execution timing. The government only transported the ITN to the assigned districts

⁴² Rapport General CNO *campagne de masse* page 9. Global Fund contributed about €12.5 million.

⁴³ Report on the ITN Campaign by the National Organization Committee page 16.

⁴⁴ The peak transmission period is April to October during the rainy seasons considering the different regions of the country.

⁴⁵ Togo Mass Distribution Campaign logistics plan (*Plan d'action logistique* page 24).

⁴⁶ The additional tests used because of the increased malaria cases by 5.25% is 211 252 PCR test. – DHIS2 data July-December.

⁴⁷ CNO Minutes of the 1 February 2023.

⁴⁸ CNO minutes of the 6 April 2023.

between May and October 2023. Even with timely preparation and execution of plans, the campaign could not have started without the nets being available at district level.

Weak oversight mechanisms resulted in a potential financial loss and unreconciled excess distribution of nets.

Ineffective stock oversight at the end of the campaign resulted in important post campaign remaining stock of nets close to expiry: The campaign ended in late October 2023 with post campaign catch up activities taking place until November 2023. However, a limited effectiveness of stock oversight mechanisms led to 458, 789 LLINs left over, remaining at the district and health facilities warehouses until September 2024. The Global Fund Country Team recommended to transfer the nets to routine distribution as early as February 2024 but did not follow up on the execution. In September 2024, the national program issued an instruction for the unused nets to be redirected towards routine distribution activities. However, the decision was taken shortly before the expiry of the bed nets, in November 2024, resulting in a total of €1.3 million worth of LLIN possibly lost to expiry or distributed with barely a month of shelf life.⁴⁹

Various actors involved in the campaign executed stock counts at the end. However, without a coordinated oversight mechanism, the remaining stock was not finalized until May 2024, up to 6 months after the end of the campaign.

LLIN distribution variances with planned quantities were not analyzed and explained: The variance between planned and the number of nets distributed (330,000 bed nets – 5.5% of total nets distributed) was not analyzed and explained. While variances could be linked to inherent limitations of the planning process, the risk of overdistribution is not appropriately managed in the absence of a reconciliation mechanism.

Furthermore, according to the campaign plans, 10,652 teams of 2 individuals would be required to cover the over 2.5 million households.⁵⁰ However, only 7,323 teams were used to count and determine eligibility to receive a net, generating a significantly higher workload on the counting teams. The National Program did not investigate the variance, nor did it ensure that the additional workload did not lead to inaccuracies in counting and eligibility determination.

Agreed Management Action 1

The Global Fund Secretariat will work with key in-country actors including the PR and the CNO on the LLINs mass distribution campaign to ensure timely planning of the 2026 mass campaign, and to further strengthen the oversight of the campaign through:

- Early inventory of post campaign ITN remaining stocks and timely submission of the post-campaign activity report highlighting the number of ITN distributed.
- ITN stock reconciliation.

OWNER: Head of Grants Management Division

DUE DATE: 30 November 2026

⁴⁹ The shelf life of the net is the period for which the product stored in its original package retains its properties and meets the requirement set by WHO for the lifespan of the net (from manufacturer).

⁵⁰ Distribution teams should cover 35, 25 and 20 households per day respectively in urban, rural and remote areas – Togo CDM 2023 Macroplan.

4.3 RSSH investments supported Supply Chain processes in Togo, but did not resolve underlying causes of data quality issues at peripheral level.

The Global Fund investments in RSSH have contributed to significantly improve data availability and timeliness. However, the interventions have not been as effective in resolving the underlying causes of the country's data quality issues at peripheral level. Data quality at the facility level remains poor with unreliable consumption and programmatic data. This also creates a risk for future implementation of eLMIS.

Global Fund RSSH investments, channeled through HIV and malaria grants as well as C19RM funds, aim at strengthening the health systems in Togo. Between GC5 and GC7, the investments in the Health Information Management System (HIMS) and related systems increased significantly from €2.3 million in GC5 to €7.3 million in GC6, reaching €9.8 million in GC7.⁵¹ Similarly, funding for Health Product Management Systems (HPMS) rose from €0.5 million in GC5 to €4.6 million in GC6 and €4.5 million in GC7, reflecting a strong focus on strengthening health information systems and logistics.

Data quality improvement interventions allowed Togo to achieve positive results in data reporting but did not address the underlying issues at facility level, resulting in persistent risks of overstocks, stockouts, and expiries of commodities.

The country has made significant progress in developing guidelines and tools for auditing data quality and supervising program data. These efforts include mechanisms to compare reported and verified data, alongside improvements in data completeness and timeliness. For 2023, DHIS2 reporting completeness reached 100% for HIV, 94% for malaria, and 93% for TB, while timeliness stood at 94% for HIV, 82% for malaria, and 87% for TB. Furthermore, the comparison of reported and verified data enabled Togo to manually compensate for data inaccuracies, preventing the materialization of stockouts and expiries.

However, RSSH investments have not been effective in improving the long-term quality of the programmatic and logistics data at the health facility level, creating instead only temporary mitigating measures to the risks linked with poor programmatic and logistics data.

Inconsistencies in data reliability limit accurate program monitoring and reporting: Health facility visits revealed systemic data quality challenges, with key registers showing incomplete data or discrepancies. For malaria, 6 out of 10 facilities exhibited discrepancies between physical registers and DHIS2 data, particularly at hospitals, where poor-quality data collection tools resulted in missing records of suspected and tested cases. For HIV, some data collection tools for PMTCT did not have complete records.⁵² Discrepancies in data reporting are further exacerbated by the weaknesses in input validation controls in DHIS2, which allows for inconsistent data input (e.g. significantly higher number of suspected cases tested than suspected cases).

The impact of these challenges weakens reporting reliability, hinders evidence-based decision-making, and reduces the effectiveness of resource allocation. Data reviews and corrections are performed at the regional and central levels to improve the data quality, but this is not sustainable.⁵³

⁵¹ These HIMS budget include survey and studies, review and renewal of strategic plans, and programmatic supervision. HPMS budget also includes warehousing, distribution, equipment, governance strengthening, LNCQM (*Laboratoire National de Contrôle de Qualité des Médicaments*), and pharmacovigilance.

⁵² In the sites visited, maternal testing records showed 43% completeness, Antiretroviral dispensation registers 11%, mother-child follow-up registers 13%. None of the PCR1 and EID (Early Infant Diagnostics) diagnostics register had complete records.

⁵³ Reducing key activity frequency, such as district and CHW supervision, from GC6 to GC7 negatively impacts data quality.

Initiatives are planned under GC7 to strengthen data quality. A national data quality review will be conducted in 2025. An improvement plan⁵⁴ will ensue to address the issues identified. If effective and timely executed these initiatives could address the underlying data quality issues identified during the OIG audit.

Logistics data quality issues increase the risk of stockouts, overstock and expiries in the country: There is limited reliability of product consumption data and the risk of stock-out, overstock and expiries persist. The program determines commodity needs through quarterly reviews using consumption data. However, inconsistencies in that data compromise the effectiveness of this mechanism. For example, in Q1 2024, ARV needs of individual HIV sites and the quantities planned by the national program through their quarterly exercise, using logistics data, show variances of up to 77%.⁵⁵ These require manual adjustments to individual orders by the sites. This control process is not sustainable and leaves the country exposed to the risk of excess stock, which could lead to expired items and financial losses, or stock shortages affecting treatment continuity in case of control failure.

Data quality issues persist because of lack of strategic direction, including defined objectives for initiatives aiming at improving it. The absence of structured coordination across regional, facility, and central levels, along with the lack of a centralized system to manage and track training, prevents proactive data quality management and prevents capacity assessments of operational users and necessary mitigating actions.

Implementation of the eLMIS may not yield the expected impact if data quality issues at peripheral level are not resolved.

Togo plans to implement an eLMIS in 2025. However, this may not yield the expected impact if underlying data quality issues at peripheral level are not resolved. Also, several gaps in its planning and implementation activities could limit the impact the system will have on sustainably improving logistics data and therefore reduce related risks.

Leadership on eLMIS development is under the DPML⁵⁶ while the DSNIS⁵⁷ develops existing health information systems, i.e. DHIS2. In parallel CAMEG⁵⁸ is developing Enterprise Resource Planning system for its warehouse. With multiple digitalization initiatives, and in the absence of coordinated national digitalization strategy, there is a risk if the eLMIS is developed in silos from other systems that could result in more time and resources to establish interoperability, limiting the system's potential.

There is also no data quality improvement plan for the health system on which to build the eLMIS development. Project timelines have been underestimated, and insufficient advocacy with partners to secure optimal engagement and financial coverage. Finally, the absence of a steering committee for the coordination of partners and stakeholder in the eLMIS development makes it less effective.

⁵⁴ Detailed budget GC7 malaria grant approved.

⁵⁵ Differences from 3% and up to 77% between CHAI (Clinton Health Access Initiative) planning tool and consumption from facilities for Q1 2024 HIV first line drugs.

⁵⁶ *Direction de la Pharmacie du Médicament et des Laboratoires* - ensures regulation, quality control, availability of pharmaceutical products and laboratory services, contributing to the implementation of the national pharmaceutical policy.

⁵⁷ *Direction du Système National d'Information Sanitaire et de l'Informatique*: manages and coordinates the development of electronic health information systems to provide reliable data for decision-making and improving health services in Togo.

⁵⁸ While the directorate of pharmacy will lead eLMIS, the CAMEG will be developing its ERP in parallel.

Agreed Management Action 2

The Global Fund Secretariat will work with the PR and other relevant stakeholders to further strengthen data quality and the performance of the current LMIS. It will:

- Leverage the planned data quality review exercise of GC7 that will be the basis for the data quality improvement plan and considered as input for resource mobilization, dependent on funding availability.
- Assess the current performance of the paper-based Logistic Management Information System (LMIS) for HIV, TB and malaria.
- Develop an action plan to strengthen the LMIS capacity (from peripheral to central level).
- Establish a functional steering committee responsible for coordinating the partners and stakeholders responsible for exploring the development and potential phased implementation of the eLMIS.

OWNER: Head of Grants Management Division

DUE DATE: 30 June 2026

4.4 Insufficient oversight over procurement processes led to delays in the implementation of certain activities, and increased fiduciary risks.

The PR's internal control system is generally effective, but there are deficiencies in controls related to non-health product procurement execution and contracts management. Governance and oversight mechanisms over procurement processes did not identify and remediate inefficiencies that were causing delays at multiple stages of various non-health product procurements.

Internal controls are generally adequate to safeguard the investment of the Global Fund grants. 49% of GC6 grants' funds are spent on procuring health products and are executed exclusively through the Global Fund pooled procurement mechanism.⁵⁹ Furthermore, PR reviews all SR expenditures, and the internal audit function reviews both PR and SR expenditures.

However, procurement processes of non-health products, executed by the PR, face challenges in terms of oversight and control, affecting timely program implementation and increasing the PR's exposure to fiduciary risks. The value of non-health procurements tripled from €2.4 million in GC5 to €7.9 million in GC6.⁶⁰ In GC6, an additional estimated €29 million⁶¹ was budgeted on non-health products from the C19RM funds. It is projected to be €5.4 million in GC7⁶², representing 5% of the total grants' budget.

Delayed procurement processes affect timely implementation of programs.

Delays occur at all levels of the procurement process. In a quarter of the contracts reviewed⁶³, the procurement process was delayed by more than 2 months, with some exceeding 9 months. Almost half of contracts awarded were signed over 2 months late, with some up to 5 months after the selection process.

For example, the procurement of smartphones for the extension of community DHIS2, planned for 2021, was only finalized in September 2023. The procurement of power banks and external hard drives for the digitization of the LLIN mass campaign was finalized after the campaign had started. This is critical as these lapses impacted programmatic progress. In the first case, the delay resulted in a 2-year deferral implementation affecting timely and complete data from the community; in the second case, the frequent power outages affecting remote areas in Togo could not be mitigated by the agents in charge of counting and distribution, increasing the risk of inaccuracy of the information captured as the campaign was fully digitalized.

In 2023, the PR concluded a contract for the procurement of CT scanners⁶⁴ for €2 million. The contract had a 4-month execution deadline but, as of October 2024, was not yet fulfilled. As a result, the equipment could not be used and instead remained at the supplier's facility, consequently running out of the manufacturer's guarantee.

Furthermore, the delays contributed to the low absorption (40% as of 31 December 2023) of the €35 million budget of GC6's C19RM funding.⁶⁵ However, as of October 2024, only 7% of the 2024 budget

⁵⁹ Wambo and GDF.

⁶⁰ Excluding C19RM related procurements.

⁶¹ Procurement to be executed locally and through the PPM system.

⁶² Analytic budget by module found on www.theglobalfund.org,

https://analytics.theglobalfund.org/#/views/DetailedBudget_17007114138130/CountryDBbyModule?iid=1, accessed on 27 November 2024.

⁶³ The OIG reviewed 30 contracts representing 64% of total non-health products' procurements value between 2021 and 2023.

⁶⁴ A full-body scan is a scan of the patient's entire body as part of the diagnosis or treatment of illnesses.

⁶⁵ Grant funding totalling €19 million has been extended to 31 December 2025.

had been absorbed.⁶⁶ The delays increase the risk of non-absorption by the end of the extension, which would result in forfeiture of these funds that could have been used to support the strengthening health system of Togo.

The delayed procurements can be attributed to oversight and governance limitations. Although Procurement plans have been submitted⁶⁷, they have not been prepared in full compliance with the requirements set out in the PR's procedures manual.⁶⁸ This means that procurement timelines cannot be monitored, or are not updated, compromising further monitoring. Supervision and escalation processes for procurement challenges are not clearly defined. Their execution is *ad hoc* and dependent on supervisor initiative. There is no structured mechanism to follow up on procurement and programmatic activities, which contributes to delays. Finally, the increase in non-health product procurement activities was not anticipated and planned for.⁶⁹ Management of procurement activities, including staff capacity and operational tools, was not adapted to the significantly higher number of procurement processes to be executed.

The issue was identified in a procurement review by the Global Fund Country Team, which already revealed delays at all stages. As stated in the Integrated Risk Management System⁷⁰ (IRM), the issue will be addressed by a key mitigating action requiring PR to perform reconciliations due December 2024. Also, according to the IRM, the LFA (Local Fund Agent) should have performed a *review of high risk or high value in-country procurement processes and procurement plan*. However, it is delayed from its original due date of August 2024.

Inadequate internal controls over procurement processes expose the PR to financial and fiduciary risks.

Out of the €10 million worth of non-health product procurement reviewed, procurement files were incomplete for a total value of €2.7 million. Documentation was partially missing from procurement files, including proof of delivery to final users, final validation of works done, minutes of reception, and delivery notes, impairing the review of the legitimacy, authorization and execution of procurement processes.

Three of the contracts reviewed were awarded through either a restricted negotiation or single sourcing despite procurement regulations requiring more competitive tendering processes for their value. These procurements received the non-objection of the Global Fund. These exceptions are not provided for in the procedures manual and are not consistently documented and approved. In some instances, the documentation justifying and authorizing the choice for the award was missing, impairing verification and increasing the fiduciary risk linked with the procurement.

Contract execution by suppliers is often delayed, with contracts extended and/or amended without penalties for late execution. These extensions, 30% of them up to 18 months, are not regulated by the procedure manual which defines when extensions can be granted, as well as the extent of time and cost, but not who can authorize them and how it needs to be documented. The supplier could therefore bid lower prices or shorter execution timelines during the tendering process which would then be amended subsequently without proper justification or consequences.

⁶⁶ Based on accounting reports from the PR PMT (October 2024).

⁶⁷ Global procurement plan – *Plan de Passation de Marchés* (PPM Global).

⁶⁸ Annual procurement plans should be reviewed 3 months before previous year end and are usually revised in the month of August of their execution year. Their monitoring and revision are significantly delayed.

⁶⁹ Adapting team, processes and tools with the increase the volume of procurement.

⁷⁰ Management Letter on procurement review 2021-2022.

Finally, while the internal audit function of the PR executed an ambitious work plan, follow-up on their recommendations is not effective to address procurement weaknesses, and the quality and completeness of supporting documents for expenses.

Agreed Management Action 3

The Global Fund Secretariat will work with the PR to assess the capacity and operations of the Program Management Unit (PMU) procurement team (*Cellule des Passation de Marchés- de l'Unité de Gestion des Projets*) and develop an improvement plan.

OWNER: Head of Grants Management Division

DUE DATE: 30 June 2026

Annex A. Audit Rating Classification and Methodology

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

The OIG audits in accordance with the Global Institute of Internal Auditors' definition of internal auditing, international standards for the professional practice of internal auditing and code of ethics. These standards help ensure the quality and professionalism of the OIG's work. The principles and details of the OIG's audit approach are described in its Charter, Audit Manual, Code of Conduct and specific terms of reference for each engagement. These documents help safeguard the independence of the OIG's auditors and the integrity of its work.

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

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

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

Annex B. Risk Appetite and Risk Ratings

In 2018, the Global Fund operationalized a Risk Appetite Framework⁷¹, setting recommended risk appetite levels for eight key risks affecting Global Fund grants, formed by aggregating 20 sub-risks. Each sub-risk is rated for each grant in a country, using a standardized set of root causes and combining likelihood and severity scores to rate the risk as Very High, High, Moderate, or Low. Individual grant risk ratings are weighted by the grant signed amounts to yield an aggregate Current Risk Level for a country portfolio. A cut-off methodology on high risks is applied (the riskiest 50% of grants are selected) to arrive at a country risk rating.

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

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

Global Fund grants in the Togolese Republic: comparison of OIG and Secretariat risk levels.

The updated Secretariat risk levels assessment aligns with the OIG audit rating, except for the Malaria Program Quality risks and Internal control sub risk.

Findings 4.1 and 4.2 highlight significant concerns regarding the ability of programs in Togo to achieve their intended objectives. The number of malaria cases has increased significantly in recent years, contrary to the expected results from the prevention activities implemented in Togo. Malaria remains a leading cause of hospitalization and death, despite the Global Fund's efforts. The risk of the malaria grant not achieving its objectives in GC7 is 'High'.

Finding 4.4 highlights deficiencies in the PR's internal controls system within its procurement processes. The objectives of an effective internal controls system are to safeguard resources entrusted to the PR and ensure their utilization is relevant to the fight against the three diseases. The highlighted deficiencies expose the PR's and consequently Global Fund's resources, to a 'Moderate risk' linked with the PRs internal control. This sub-risk area is rated 'Low' by the CT (Country Team).

⁷¹ https://www.theglobalfund.org/media/7461/core_riskappetite_framework_en.pdf