



# OFFICE OF INSPECTOR GENERAL

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## AUDIT OF USAID/GHANA'S TUBERCULOSIS PROGRAM

AUDIT REPORT NO. 7-641-11-005-P  
MARCH 17, 2011

DAKAR, SENEGAL



*Office of Inspector General*

March 17, 2011

**MEMORANDUM**

**TO:** USAID/Ghana Mission Director, Cheryl Anderson

**FROM:** Regional Inspector General, Gerard Custer

**SUBJECT:** Audit of USAID/Ghana's Tuberculosis Program (Report Number 7-641-11-005-P)

This memorandum transmits our report on the subject audit. In finalizing the report, we carefully considered your comments on the draft report and have included the comments in their entirety in Appendix II.

The report includes six recommendations. On the basis of actions taken by the mission and supporting documentation provided, final action has been taken on Recommendations 3, 4, and 6, and management decisions have been reached on Recommendations 1, 2, and 5. Please provide the Audit Performance and Compliance Division in the USAID Office of the Chief Financial Officer with the necessary documentation to achieve final action.

I appreciate the cooperation and courtesy extended to my staff during the audit.

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## **Abbreviations**

The following abbreviations appear in this report:

ADS	Automated Directives System
DOTS	Directly Observed Therapy Short Course
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
KNCV	Koninklijk Nederlandsche Centrale Vereeniging or Royal Netherlands Tuberculosis Foundation
MSH	Management Sciences for Health
NTP	National Tuberculosis Program
TB	Tuberculosis
TB CAP	Tuberculosis Control and Assistance Program
WHO	World Health Organization

# SUMMARY OF RESULTS

On September 30, 2005, USAID entered into a 5-year, \$150 million cooperative agreement with the Tuberculosis Coalition for Technical Assistance, led by KNCV,<sup>1</sup> to implement the global Tuberculosis Control and Assistance Program (TB CAP). The program is implemented in 25 countries including Ghana. The overall goals of this international program are to (1) increase political commitment for Directly Observed Therapy Short Course (DOTS), the internationally recommended strategy for tuberculosis control; (2) strengthen and expand DOTS programs; (3) increase public- and private-sector partnerships; (4) strengthen tuberculosis (TB) and HIV/AIDS collaboration; and (5) improve human and institutional capacity.

The global TB CAP program is funded jointly by USAID/Washington and the USAID missions that implement it. It was scheduled to be implemented from September 30, 2005 to September 29, 2010, but was extended until March 29, 2012. An agreement officer's technical representative in Washington, D.C., monitors the program, mainly using quarterly global performance and financial reports provided by KNCV. USAID/Ghana is responsible for supporting its local implementing partners, reviewing and approving the program's country work plans before submitting them to Washington for final approval, and monitoring progress against the work plans.

In Ghana, TB is a major health problem that poses a serious impediment to development, primarily because of weak health infrastructure and poor case management practices. With an estimated 47,632 new TB cases in 2007, Ghana ranked 19th in Africa for the highest estimated number of new cases per year, according to a 2009 report by the World Health Organization (WHO).<sup>2</sup> Yet WHO estimates that Ghana is detecting only 26 percent of all TB cases, well below the African regional average of 47 percent and the WHO target of 70 percent. The National Tuberculosis Health Sector Strategic Plan for Ghana, 2009–2013, clearly identifies the low TB case detection rate as one of the main challenges facing TB control in Ghana. Despite a relatively low HIV prevalence rate in the general population—TB is a leading cause of HIV-related deaths worldwide—the TB case fatality rate remains high, at 9 percent.

To support TB CAP, USAID/Ghana disbursed about \$1,195,000 for fiscal years 2008 through 2010. The total amount obligated by the mission during that period was \$1,795,000. Management Sciences for Health (MSH), a member of the Tuberculosis Coalition for Technical Assistance and the recipient of approximately 82 percent of budgeted funds, implemented almost all TB CAP activities in Ghana. WHO, another coalition member, and KNCV also implemented activities in Ghana.

The main goal of the TB CAP program in Ghana was to improve TB management by contributing to the development of the 2009–2013 strategic plan for Ghana's National Tuberculosis Program (NTP), expanding and enhancing DOTS, increasing the case detection rate, improving data monitoring and drug tracking, implementing community-based DOTS, and involving communities in supervising TB patients.

The objective of the audit was to determine whether USAID/Ghana's Tuberculosis Control and Assistance Program achieved its goal of improving TB management in Ghana.

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<sup>1</sup> KNCV stands for Koninklijk Nederlandsche Centrale Vereeniging or Royal Netherlands Tuberculosis Association.

<sup>2</sup> *Global Tuberculosis Control: Epidemiology, Strategy, Financing.*

The audit determined that USAID/Ghana had partially achieved its goal of improving TB management in Ghana. The TB CAP program:

- Prepared and distributed the NTP's 2009–2013 strategic plan. According to the NTP, this plan has been the guiding document for everything that the NTP and the program have done to improve Ghanaian TB management.
- Prepared, disseminated, and implemented a set of standard operating procedures for TB case detection.
- Piloted implementation of these standard operating procedures at all clinics in the Upper West Region, where clinic and public health staff reported significant improvements in the management of TB.
- Created standard operating procedures for infection control, revised the NTP's TB laboratory manual, evaluated TB management practices, and conducted many types of training.

The program supported the NTP's preparation of a proposal to the Global Fund to Fight AIDS, Tuberculosis, and Malaria (the Global Fund), which granted \$77.4 million for the next 5 years beginning in 2011, double the amount of the grant from the Global Fund to Ghana in 2006. This is a clear example of how the program has been successful in leveraging its small funding for a significant impact on TB management in Ghana.

However, the following aspects of the program did not have the same measurable impact:

- The program did not implement all recommendations made by technical experts with whom the program consulted, and some of the policies produced under TB CAP were not implemented (page 4).
- Not all of the activities were implemented in accordance with the work plan, and the USAID mission was not aware of some of the variations (page 5).
- Reported results did not meet data quality standards (page 7).

To address these issues, the audit team recommends that USAID/Ghana:

- Work with MSH to establish a tool to follow up on recommendations made by the technical experts (page 5).
- Establish a policy to obtain, review, and provide feedback on quarterly progress reports that MSH submits to its home office (page 6).
- Require MSH to obtain the mission's written approval for changes to the work plan (page 7).
- Work with MSH to determine which activities in the work plan are necessary to complete, and develop a plan to complete them (page 7).
- Establish a plan to improve the accuracy of data reported on standard indicators (page 8).
- Seek guidance from USAID/Washington on reporting indicator data that lags reporting deadlines (page 8).

Detailed findings appear in the following section. Appendix I contains a description of the audit scope and methodology.

USAID/Ghana agreed with all six recommendations in the draft report. On the basis of actions taken by the mission and supporting documentation provided, final action has been taken on Recommendations 3, 4, and 6, and management decisions have been reached on Recommendations 1, 2, and 5. Our evaluation of management comments is on page 9, and the full text of management comments appears in Appendix II.

# AUDIT FINDINGS

## **Program Did Not Implement All Recommendations and Policies Made by Technical Experts**

The TB CAP program in Ghana funded ten short-term technical assistance visits from domestic and international experts to provide guidance, advice, and training to the NTP. These experts produced trip reports that included about 160 recommendations to the NTP to improve TB management in Ghana.

However, the audit found that many of the recommendations were not implemented. According to the TB CAP country representative, only about half of the recommendations were implemented. Examples of recommendations that were not implemented include the following:

- NTP to improve lab support for the identification of drug-resistant TB throughout Ghana.
- NTP to establish strong referral systems between its programs and all care providers.
- NTP to improve monitoring and evaluation at central, regional, district, and community levels.

In addition, while many of the standard operating procedures for TB detection were implemented successfully and health facility staff reported improvements in TB management, some procedures were not followed or implemented. For example, the Standard Operating Procedures for TB Case Detection for Ghana booklet emphasized the need to display and use the TB diagnosis and treatment flowchart in all its health facilities. However, the audit team did not see this flowchart in any of the health facilities visited, and MSH confirmed that copies of this flowchart were not prepared and distributed by the NTP to the health facilities. Several other procedures in the booklet were not followed or implemented.

These problems occurred mainly because of a lack of funding. The mission and its partners designed Ghana's TB CAP program to achieve the greatest output with the smallest input. For example, the program was implemented at the national level rather than in only a few selected regions. The program aimed to increase the NTP's ability to make policy changes that TB CAP could not make alone. The benefit of this model was to promote sustainability by empowering the NTP to be responsible for improving TB management without external support. However, the negative side of this model was that the program relied heavily on the NTP to follow through with the implementation of policies and recommendations that resulted from USAID-provided technical assistance. Unfortunately, the NTP often was not able to do this because of its own funding constraints.

These problems also occurred because of limited monitoring by MSH or USAID/Ghana to follow up on recommendations and procedures to ensure implementation. The TB CAP country representative was not able to follow up on many of these recommendations because he was the only full-time employee dedicated to this program. Moreover, the MSH country representative was not required to report to USAID/Ghana regularly on the status of the program. (This issue is discussed in more detail in the next section.)

Additionally, some of the experts' recommendations were too vague, making them difficult to implement.

As a result, although TB CAP provided about \$117,000 to fund visits by short-term technical experts to help improve tuberculosis management, the program did not reap the full benefit because it did not implement about 50 percent of their recommendations. According to the mission, the proposal that the NTP and TB CAP submitted to the Global Fund includes plans to address many of the unfinished recommendations from the visiting experts.

***Recommendation 1.** We recommend that USAID/Ghana work with Management Sciences for Health to establish a tool to follow up on recommendations made by the technical experts that the program consulted.*

## **Some Activities Were Not Implemented as Planned**

According to the 2008, 2009, and 2010 TB CAP work plans approved by USAID/Ghana and USAID/Washington, MSH was to implement 98 activities from April 2008 to September 2010.

However, as of December 2010, MSH had implemented only 48 percent of the activities as planned. Of the remainder, 20 percent of activities had been implemented with some variation from the work plan; 18 percent were significantly delayed; and 14 percent were not completed, and MSH had no concrete plans to complete them. While some of the deviations were outside TB CAP's control, many of them occurred without USAID/Ghana's awareness or approval. Below are some examples of deviations from the work plans.

**Activities Not Implemented as Described in the Work Plan.** In 2010, MSH was to support five health facilities for implementation of the standard operating procedures for TB case detection countrywide. However, at the request of the Ghana Ministry of Health, MSH instead decided to work with all of the facilities in one region of Ghana (Upper West) instead of working on a national scale.

In addition, MSH was to conduct site visits to the five facilities above. However, largely because of the remoteness of the region and the large dispersion of the facilities, MSH made no site visits, instead holding meetings in Wa, the capital city of Upper West Region, for stakeholders from the facilities.

Furthermore, the 2010 work plan required the TB CAP country representative to accompany the NTP on six monitoring and evaluation visits throughout Ghana. However, the country representative reported that he was able to participate in only two visits because the NTP conducted only two site visits.

**Activities Significantly Delayed.** According to the 2009 work plan, WHO was to help the NTP develop, finalize, print, and disseminate national guidelines for DOTS by September 30, 2009. As of December 10, 2010, the guidelines had not been finalized.

The 2009 work plan also required MSH to secure the NTP's endorsement of a revised monitoring and supervision checklist. This endorsement would be important because it would demonstrate the NTP's taking ownership and responsibility for the document. However, as of December 10, 2010, the NTP had not endorsed the document.



In 2010, the TB CAP work plan required MSH to support the NTP and participating regions to implement action plans developed at a TB CAP workshop that would address TB management. The work plans were developed in May 2010. However, at the time of the audit they had not yet been implemented. Implementation was planned for January 2011.

**Activities Not Completed.** In 2009, MSH was to help the NTP organize and conduct a stakeholder meeting on the use of isoniazid preventive therapy<sup>3</sup> in Ghana, but MSH did not complete several steps related to this activity—including holding the meeting—because the NTP was no longer certain it wanted to use the therapy in Ghana.

The 2009 work plan also included five activities related to the rollout of fixed-dose combination TB treatment. This treatment uses one pill to replace many that are used under traditional treatment. However, because the NTP decided not to support the use of this treatment in Ghana, MSH did not complete four of these activities.

The 2010 work plan required MSH to support the NTP to write a report on a completed operational research project. However, this support was not provided. No operational research projects were completed due to the NTP's lack of funding.

These variances from the approved work plan occurred without mission approval—and in some cases without the mission being aware of them—because of insufficient interaction between USAID/Ghana and MSH's country representative. No regularly scheduled meetings of the two parties took place. Furthermore, the mission required very little reporting by MSH, only semiannual and annual reports. The mission never requested regular updates regarding the status of the work plans. Furthermore, both the mission and MSH confirmed that MSH initiated almost all interaction. In addition, representatives of the NTP had participated in meetings at the mission, but mission staff had never visited the NTP to verify effective implementation of activities.

Also, the mission was not aware that WHO, a collaborating partner responsible for many of the activities that were significantly delayed, had a designated representative in Accra with whom the mission could have engaged. Consequently, the mission never directly discussed the delays with WHO.

Although mission officials agreed that increased monitoring was needed, they noted that the TB CAP program was the smallest in USAID/Ghana's health portfolio. Consequently, they reasoned that the monitoring of the program might sometimes have been overlooked because of the need to focus on other larger and more complex programs in the portfolio.

Without proper monitoring of activities, certain activities will not have their maximum potential impact, certain key areas are not as heavily emphasized as intended, and the risk of fraud and mismanagement of U.S. Government funds increases, particularly since the program is largely implemented by a single individual.

To address these problems, we make the following recommendations.

***Recommendation 2.*** We recommend that USAID/Ghana establish a policy to obtain, review, and provide feedback on quarterly progress reports that Management Sciences for Health already submits to its home office.

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<sup>3</sup> Isoniazid preventive therapy is one of the key interventions recommended by WHO to reduce the burden of TB in people living with HIV.

**Recommendation 3.** *We recommend that USAID/Ghana require Management Sciences for Health to obtain the mission’s written approval for changes to the work plan.*

**Recommendation 4.** *We recommend that USAID/Ghana work with Management Sciences for Health to determine which activities in the work plan are necessary to complete, and develop a plan to complete them.*

## **Reported Results Did Not Meet Data Quality Standards**

To measure performance effectively and make informed management decisions, missions must ensure the collection and availability of quality data. USAID provides its assistance objective teams with extensive guidance to help them manage for improved results. Among this guidance is Automated Directives System (ADS) 203.3.5.2, which states that the USAID mission or office and assistance objectives teams should be aware of the strengths and weaknesses of their data and the extent to which the data’s integrity can be trusted to influence management decisions. According to ADS 203.3.5.1, “Data Quality Standards,” USAID missions should ensure that performance data meets data quality standards for validity, integrity, precision, reliability, and timeliness.

USAID/Ghana reports to Washington on the following five TB-related indicators:

- Case notification rate (in new sputum smear positive pulmonary TB cases) per 100,000 population in U.S. Government-supported areas.
- Case notification rate (all forms of TB) per 100,000 population in U.S. Government-supported areas.
- Number of people trained in DOTS with U.S. Government funding.
- TB treatment success rate in U.S. Government-supported areas.
- Percent of all registered TB patients who are tested for HIV through U.S. Government-supported programs.

In Ghana, TB CAP relied on the NTP to provide data on these indicators. Because TB CAP targeted the entire country, nationwide data was required for reporting purposes; unfortunately, this data was inaccurate. The audit team attempted to confirm the reported data but was unable to do so because the TB CAP country representative reported that the national TB data was inaccurate and that tracing results to source documents at facilities was not possible, as he himself had attempted this several times without success. The country representative, the mission, and the NTP’s monitoring and evaluation officer all agreed that the data was inaccurate and provided the following explanations for the inaccuracies:

- The different reporting periods for the U.S. Government and Ghanaian Government forced the partner to make estimates. Final annual data from the Ministry of Health is not available until December 31, whereas final data for the standard indicators is needed on September 30. The TB CAP country representative reported that he was able to compile some of the data, but not all of it, and relied on estimates for the remainder.

- The data for one of the five indicators—*TB treatment success rate in U.S. Government-supported areas*—is not available until a year or more after the end of the reporting period given the nature of this indicator. Specifically, the number of people successfully treated for TB takes time to calculate because TB treatment can take 6 months or more.
- The logistics involved in hand-copying and consolidating data numerous times in order to transmit it from remote clinics to the national headquarters in Accra make it difficult to maintain accuracy. This challenge is compounded by the limited training that the people reporting the data have had.
- The mission reported that it lacked guidance from Washington on how to report data, such as the number of people successfully treated, that is not available in time to meet reporting deadlines (as described above).

The mission acknowledged inaccuracies in the data, and reported this information to USAID/Washington along with the results. Although the mission was diligent in notifying Washington of problems with the data, the mission has not yet taken sufficient steps to resolve the problems. Moreover, the extent of the inaccuracies is not clear, nor is the point at which they occur. Reporting inaccurate results or results that lack context can undermine USAID's credibility and impair USAID's ability to secure the resources it needs to accomplish its objectives. Internal controls for results reporting were not sufficiently reliable to ensure that reported service provider results were (1) valid, (2) attributable to the mission's program, (3) accurate and supported, and (4) accurately summarized prior to being reported to the mission. Without accurate reported results, USAID/Ghana did not have reasonable assurance that data quality met validity, reliability, and timeliness standards established in ADS 203.3.5.1, "Data Quality Standards," the lack of which could impede performance-based decision making. Fortunately, the mission plans to focus heavily on improving data accuracy in the follow-on TB program in Ghana.

To improve the accuracy of data for standard indicators, we make the following recommendations.

***Recommendation 5.*** *We recommend that USAID/Ghana and Management Sciences for Health establish a plan to improve the accuracy of data reported on standard indicators.*

***Recommendation 6.*** *We recommend that USAID/Ghana seek guidance from USAID/Washington on reporting indicator data that lags reporting deadlines.*

# EVALUATION OF MANAGEMENT COMMENTS

USAID/Ghana agreed with all six recommendations in the draft report. Having reviewed the actions taken by the mission and the supporting documentation provided, we have slightly revised Recommendation 4 and determined that final action has been taken on Recommendations 3, 4, and 6, and management decisions have been reached on Recommendations 1, 2, and 5. Our evaluation of management comments is shown below:

**Recommendation 1.** USAID/Ghana has developed a tool to track recommendations made by the technical consultants. The target date for the use of this tool is August 1, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 2.** USAID/Ghana received a letter from MSH, also the lead partner for the follow-on project (TB CARE I), indicating it will copy USAID/Ghana on all quarterly reports to MSH headquarters. Also, the manager of the mission's TB team has introduced a new policy to review these quarterly reports systematically and provide feedback to both the National TB Program and the management of TB CARE I. The target date for these actions is August 1, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 3.** In a letter to USAID/Ghana dated February 16, 2011, MSH confirmed that it "will seek written approval for changes to the work plan, in accordance with requirements in the sub-agreement between MSH and KNCV (Prime Contractor)." At the time the mission provided comments on this report, the first TB CARE I work plan had just been approved; the mission planned to monitor the project for any changes to the work plan and ensure that MSH follows this directive. The letter and the proposed action constitute final action on this recommendation.

**Recommendation 4.** After reviewing the TB CAP 2010 work plan, MSH and USAID reprogrammed most unfinished activities under the new TB CARE I project and Global Fund Round 10 Technical Proposals; and cancelled the rest for technical reasons. USAID provided copies of its review of the work plan and the draft work plan for Ghana's Global Fund Round 10 tuberculosis activities, highlighting activities that were reprogrammed. These actions constitute final action on this recommendation.

**Recommendation 5.** TB CARE I focuses on improving data quality. Planned activities support the National Tuberculosis Program in improving data quality through the Global Fund Round 10 Grant. The target date for this action is September 30, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 6.** USAID/Ghana sought guidance from Washington officials, who agreed to submit official guidelines by March 31, 2011, on the reporting of indicator data that lags reporting deadlines. This action constitutes final action on this recommendation.

# SCOPE AND METHODOLOGY

## Scope

The Regional Inspector General/Dakar conducted this performance audit in accordance with generally accepted government auditing standards.<sup>4</sup> Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, in accordance with our audit objective. We believe that the evidence obtained provides that reasonable basis. The objective of the audit was to determine whether USAID/Ghana's Tuberculosis Control and Assistance Program achieved its goal of improving TB management in Ghana.

In planning and performing the audit, the audit team assessed management controls related to management review, proper execution of transactions and events, and performance targets and indicators. Specifically, we reviewed and evaluated the following:

- Fiscal year 2009 and 2010 country operational plans
- Project work plans
- The strategic objective grant agreement
- The program agreement
- USAID and partner reports related to the project
- Certification required under the Federal Managers' Financial Integrity Act of 1982<sup>5</sup>
- Implementing partner agreements
- Financial reports and supporting documentation

We interviewed key USAID/Ghana personnel, implementing partner staff, collaborating partner staff, program beneficiaries, and Government of Ghana officials. We conducted the audit at USAID/Ghana in Accra and at the office and activity sites of the implementing partner in Accra, Wa, and Jirapa. Audit fieldwork was conducted from November 29 to December 9, 2010. The audit covered TB CAP activities that took place in fiscal years 2008, 2009, and 2010.

As of September 30, 2010, USAID/Ghana had obligated \$1,795,000 and expended \$1,195,000 for the TB program.

## Methodology

To answer the audit objective, we reviewed activities implemented by MSH for compliance with the approved work plan, sufficient documentation, and timeliness. We also reviewed agreements, progress reports, financial reports, and performance data of the implementing partner. We reviewed applicable laws and regulations and USAID policies and procedures pertaining to USAID/Ghana's TB program, including the Federal Managers' Financial Integrity Act of 1982 certification, ADS Chapters 202 and 203, project-specific regulations, and supplemental ADS guidance.

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<sup>4</sup> *Government Auditing Standards*, July 2007 Revision (GAO-07-731G).

<sup>5</sup> Public Law 97-255, as codified in 31 U.S.C. 3512.

We interviewed program, financial, and monitoring and evaluation staff at USAID/Ghana, as well as staff at the implementing partner's office in Accra. We interviewed staff of collaborating partners and the Government of Ghana's NTP, the main beneficiary of TB CAP.

We also performed site visits in two of eight district hospitals in the Upper West Region of Ghana to observe the implementation of the standard operating procedures for case detection. The implementation of these procedures related to 14 of the 98 activities in the work plans for TB CAP, and was the only ongoing and observable activity at the time of the audit.

During these site visits, we observed facilities benefiting from the technical assistance, interviewed individuals who were conducting the activities, and interviewed program beneficiaries. The sample of sites visited consisted of activities that (1) were in progress during the time of our fieldwork, (2) were located in the areas where the project was being implemented (Wa Regional Hospital and Jirapa District Hospital), (3) were accessible given audit time restrictions, and (4) were representative of the activities being implemented. The results from the sample cannot be projected to the universe of all activities on a statistical basis. However, we believe that our work provides a reasonable basis for our conclusions.

# MANAGEMENT COMMENTS



**USAID | GHANA**  
FROM THE AMERICAN PEOPLE

## Management Response

DATE: February 25<sup>th</sup>, 2011

TO: Gerard Custer, Regional Inspector General

FROM: Cheryl Anderson, Mission Director, USAID/Ghana

SUBJECT: Draft Audit Report of USAID/Ghana's Tuberculosis Program  
Audit Report No. 7-641-11-00X-P

The Mission thanks the audit team for their diligent work on data collection and write-up and for the open communication during and after the audit on the findings and recommendations.

One issue that slightly complicated addressing the recommendations is that the main project (TBCAP) has closed out and that a follow-on project (TBCARE I) has just started. We recently approved the workplan and are only now getting into implementation phase.

Another issue worth mentioning is that the National Tuberculosis Control Program has meanwhile won a \$76 million Global Fund Round 10 Grant. While the exact start date is not yet known, some activities originally planned under TBCAP will now be carried out under the Global Fund. The exact plan is not yet available.

This memorandum is to report on actions taken to address the recommendations included in the above referenced Draft Audit Report. USAID/Ghana requests RIG/Dakar concurrence with our management decisions described below:

### **Recommendation No 1:**

We recommend that USAID/Ghana work with Management Sciences for Health to establish a tool to follow up on recommendations made by technical experts that the program consulted.

**Management Decision and Action Taken:**

USAID/Ghana worked closely with TB CARE I and jointly developed a simple spreadsheet that will function as a quarterly tracking tool for recommendations made by TB CARE I's technical consultants (Attachment 1). It will be used throughout the life of the new TBCARE I project. The target date for the utilization of this tool is August 1st, 2011.

**Recommendation No 2:**

We recommend that USAID/Ghana establish a policy to obtain, review, and provide feedback on quarterly progress reports that Management Sciences for Health already submits to its home office.

**Management Decision and Action Taken:**

In a letter from MSH (Attachment 2) - the lead partner for TB CARE I in Ghana - to USAID/Ghana, MSH indicates that – contrary to the practice under TBCAP - it will copy USAID/Ghana on all quarterly reports to its Headquarters. The Manager of the USAID/Ghana TB Team has introduced a new policy to systematically review these quarterly reports and actively provide feedback to the National TB Program and to the management of the TBCARE I project. The target date for this action is August 1<sup>st</sup>, 2011.

**Recommendation No 3:**

We recommend that USAID/Ghana require Management Sciences for Health to obtain the mission's written approval for changes to the work plan.

**Management Decision and Action Taken:**

As part of a recent exchange of communications (Attachment 3), MSH has written a letter to USAID/Ghana, dated February 16<sup>th</sup> 2011, which confirms that it “will seek written approval for changes to the work plan, in accordance with requirements in the sub-agreement between MSH and KNCV (Prime Contractor)”. At this point in time, the first TBCARE I workplan has just been approved; USAID/Ghana will continuously monitor MSH for any changes to TB CARE I work plan and ensure that this directive is followed as agreed.

**Recommendation No 4:**

We recommend that USAID/Ghana require Management Sciences for Health to complete the activities in the work plan that the Mission deems necessary.

**Management Decision and Action Taken:**

During multiple working sessions, MSH and USAID have reviewed the TBCAP 2010 workplan into detail and have noted any deviations from the original planning. Most unfinished activities



have been reprogrammed under the new TBCARE I project and Global Fund Round 10 Technical Proposals. The rest have been cancelled for technical reasons (Attachment 4).

**Recommendation No 5:**

We recommend that USAID/Ghana and Management Sciences for Health establish a plan to improve the accuracy of data reported on standard indicators.

**Management Decision and Action Taken:**

We share the concerns of the auditors regarding data quality. TBCARE I has a significant focus on improving data quality. The newly approved TBCARE I work plan runs through September 2011, but will certainly continue throughout the life of the new project. TB CARE I also has planned activities to support National Tuberculosis Program to improve data quality through the Global Fund Round 10 Grant (Attachment 5).

**Recommendation No 6:**

We recommend that USAID/Ghana seek guidance from USAID/Washington on reporting indicator data that lags reporting deadlines.

**Management Decision and Action Taken:**

After deliberations USAID/Washington has agreed to submit official guidelines on the reporting indicator data that lags reporting deadlines by March 31<sup>st</sup>, 2011.

**U.S. Agency for International Development**  
**Office of Inspector General**  
1300 Pennsylvania Avenue, NW  
Washington, DC 20523  
Tel: 202-712-1150  
Fax: 202-216-3047  
[www.usaid.gov/oig](http://www.usaid.gov/oig)