



OFFICE OF INSPECTOR GENERAL

AUDIT OF USAID/GHANA'S EFFORTS TO INTEGRATE GENDER INTO HIV/AIDS ACTIVITIES

AUDIT REPORT NO. 7-641-12-006-P
May 4, 2012

DAKAR, SENEGAL



Office of Inspector General

May 4, 2012

MEMORANDUM

TO: USAID/Ghana Mission Director, Cheryl Anderson

FROM: Regional Inspector General, Gerard Custer /s/

SUBJECT: Audit of USAID/Ghana's Efforts to Integrate Gender into HIV/AIDS Activities
(Report No. 7-641-12-006-P)

This memorandum transmits our final report on the subject audit. We have carefully considered your comments on the draft report and have included them in their entirety in Appendix II.

The report contains eight recommendations to strengthen USAID/Ghana's efforts to integrate gender into its HIV/AIDS activities. With the information you provided in your response to the draft report, we determined that final action has been taken on Recommendation 1 and is closed on issuance of this report. A management decision has been reached on Recommendations 2, 3, 4, 5, 6, 7 and 8. Please provide the Audit Performance and Compliance Division of USAID's Office of the Chief Financial Officer with evidence of final actions to close the seven open recommendations.

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

CONTENTS

- Summary of Results** 1
- Audit Findings**..... 5
 - Targets for Partner’s Gender-Based Violence Interventions Were Too Low 5
 - Partner Did Not Give Subpartners Enough Training or Information..... 6
 - Partner Used Inaccurate or Unverifiable Data for Gender-Related Activities 9
 - Branding and Marking Requirements Were Not Followed 11
- Evaluation of Management Comments** 13
- Appendix I—Scope and Methodology** 15
- Appendix II—Management Comments** 17

Abbreviations

The following abbreviations appear in this report:

- ADS Automated Directives System
- FHI Family Health International 360
- FSW female sex worker
- FY fiscal year
- GBV gender-based violence
- M&E monitoring and evaluation
- MSM men who have sex with men
- PEPFAR President’s Emergency Plan for AIDS Relief
- PLHIV people living with HIV
- SHARPER Strengthening HIV/AIDS Response Partnerships with Evidence-Based Results
- STI sexually transmitted infections

SUMMARY OF RESULTS

To assist Ghana—and other countries throughout the world—in reducing the HIV/AIDS infection rate, USAID and the President’s Emergency Plan for AIDS Relief (PEPFAR) support programs that integrate gender into HIV/AIDS activities. USAID recognized the need to focus its efforts on certain groups of people who are especially vulnerable to HIV infection: female sex workers (FSWs), men who have sex with men (MSM),¹ and, in Ghana, *kayayei*,² young women from the north who migrate to cities for work.

These three groups are affected by gender norms and inequalities, which make them more vulnerable to HIV and inhibit their ability to get support and treatment. These norms are the sociocultural attributes that affect how people define their roles, behave, and interact with each other. For example, in some countries gender norms may prevent women and girls from being able to decide if, when, and with whom they have sexual relations and may encourage men to engage in risky behavior or forego health care.

The Government of Ghana acknowledged the role that gender norms and the inequalities that often stem from them play in the spread of the HIV/AIDS epidemic. In its *National Strategic Plan for the Most-At-Risk Populations for 2011-2015*, the Ghana AIDS Commission emphasizes gender equity and prevention of GBV, in particular for FSWs and MSM.

USAID updated gender programming requirements so that gender is taken into account when planning, monitoring, and evaluating any projects and activities. PEPFAR also has revised its requirements to ensure that gender is well integrated into HIV/AIDS activities

During fiscal year (FY) 2011, USAID/Ghana obligated \$10.5 million and disbursed \$11 million for HIV/AIDS activities;³ \$7.6 million of that amount was obligated and \$5.6 million was disbursed under the Strengthening HIV/AIDS Response Partnerships with Evidence-Based Results (SHARPER) project, which was led by Family Health International 360 (FHI⁴).

The objective of this audit was to determine whether USAID/Ghana was achieving its goal of integrating gender into HIV/AIDS activities supported by PEPFAR. To evaluate the mission’s efforts, the audit reviewed two projects that address gender.

The audit found that the mission is not only successfully integrating gender into its HIV/AIDS activities, but also has expanded gender-related activities through FHI and piloted a new project on gender issues with Marie Stopes International. The following table describes the two projects reviewed.

¹ In Ghana, between 30 and 45 percent of FSWs and 26 percent of MSM are HIV positive.

² *Kayayei* is a Ghanaian term for a porter who carries baggage or items on his or her head. *Kayayei* are vulnerable to unsafe living conditions, sexual exploitation, and violence that leave them susceptible to contracting HIV/AIDS and other sexually transmitted diseases.

³ Funds disbursed for FY 2011 were mostly obligated before September 30, 2010.

⁴ As of July 6, 2011, FHI changed its name to FHI 360. For the sake of this report, we will refer to the organization as FHI.

Audited Projects

Project	Dates	Type and Amount of Award (\$)	Partner	Objective
Increasing Access to Sexual and Reproductive Health Services and Reducing Gender-Based Violence (GBV) Within the Kayayei Community	November 2011 to June 2013	Cooperative agreement through field support 550,000	Marie Stopes International	To increase access to and knowledge of sexual and reproductive health services among kayayei, and to reduce gender-based violence.
SHARPER	February 2010 to September 2013	Cost-plus-fixed-fee task order 22.4 million	Consortium led by FHI, in collaboration with Opportunities Industrialization Centers International, Catholic Relief Services, Social Impact, and EXP Momentum	To contribute to Ghana's national goal of reducing new infections by 30 percent by 2013 by reducing HIV/AIDS transmission.

FHI's SHARPER project has been extremely proactive in integrating gender into its programming. Although GBV was not part of the original scope of work, FHI took the initiative to integrate it into the project because GBV was listed as a cross-cutting problem in the contract and because the organization realized it was an important subject. FHI and USAID/Ghana originally agreed that SHARPER would train women living with HIV to take leadership roles in HIV support groups so that they could create awareness of and provide skills for mitigating GBV.⁵ However, since all of the most-at-risk-populations that FHI works with are vulnerable to GBV, FHI expanded its gender activities to include GBV interventions for all subpopulations reached: people living with HIV (PLHIV), MSM, FSWs, and their nonpaying partners.

Marie Stopes International's project is a pilot for gender-specific programming with funding from the PEPFAR Gender Challenge Fund. It focuses on increasing the kayayei community's access to sexual and reproductive health services and reducing GBV against them. Though little is known about how prevalent HIV is in this subpopulation, Marie Stopes International's preliminary research suggests that kayayei are vulnerable to GBV and to contracting HIV and sexually transmitted infections (STIs) because of their living conditions.

At a broader level, the mission has taken steps to address gender issues in all of its HIV/AIDS programs. In December 2011, the mission issued a gender assessment of Ghana, to understand the different needs and interests of men and women, as well as the constraints they faced when engaging with and benefitting from development programs. The mission also developed a project monitoring checklist to make sure that staff covers gender integration when assessing ongoing programs.

⁵ This is from the activity description in USAID's proposal to the PEPFAR Gender Challenge Fund.

Despite the positive findings noted above, the audit identified weaknesses in the design, implementation, monitoring and evaluation, and public awareness of U.S. efforts of certain gender-related activities. Improvements are needed to address the following issues.

- FHI's targets for GBV interventions were overly conservative (page 5).
- FHI did not give subpartners enough training or information. Subpartners were not trained to manage gender-related activities adequately (page 7). Subpartners' action plans to integrate gender into project activities were developed poorly (page 7). A subpartner did not educate FSWs on GBV (page 8). A subpartner was unaware of the legal resources available to beneficiaries who needed protection (page 8).
- Subpartners' reported results for gender-related activities were not always accurate or verifiable (page 9).
- Branding and marking requirements were not followed (page 11).

To strengthen USAID/Ghana's gender integration efforts and gender-related activities, the audit recommends that the mission:

1. Work with FHI to review and revise its targets in writing for gender-based violence interventions to include all targeted subpopulations (page 6).
2. Require FHI to implement a plan to provide additional training for subpartners on gender, gender mainstreaming, and gender-based violence and to improve subpartners' training of colleagues and peer educators (page 8).
3. Require FHI to work with its subpartners to develop and implement gender action plans that are measurable and doable (page 8).
4. Require FHI to implement a plan to reach all beneficiaries who visit the drop-in centers with gender-based violence interventions (page 9).
5. Require FHI to implement a plan to make subpartners aware of the available support services, including the M-Friends network, and inform subpartners when these services change (page 9).
6. Require FHI to implement a plan to train subpartners on how to properly define, measure, and report on the indicators (page 11).
7. Require FHI to distribute updated data collection and reporting tools to subpartners, document the training of subpartners to use these tools properly, require their use, and create a centralized database of project results and beneficiaries (page 11).
8. Require FHI to document the education of its subpartners on USAID branding and marking requirements and require adherence to these guidelines on a case-by-case basis (page 12).

Detailed findings appear in the following section. Appendix I contains information on the audit scope and methodology. Appendix II contains management's comments in their

entirety, and our evaluation of management's comments is included on page 13 of the report.

AUDIT FINDINGS

Targets for Partner's Gender-Based Violence Interventions Were Too Low

According to USAID's *Project Design Guidance*, "Sound project design requires that M&E [monitoring and evaluation] be built into the design from the beginning. Defining baselines, targets, and implementing systems to routinely collect and analyze data, as well as planning for necessary evaluation and decision points, are all essential to keeping a project on track and communicating project performance."

USAID's Automated Directives System (ADS) 203.3.4.5⁶ states:

Targets should be ambitious, but achievable given USAID (and other donor) inputs. Assistance Objective Teams should be willing to be held accountable for achieving their targets. On the other hand, targets that are set too low are also not useful for management and reporting purposes.

Additionally, ADS 200.3.2.2 states:

USAID results-focused programming systems are intended to help ensure that the Agency's programs and priorities are as responsive as possible to customer needs. USAID seeks to identify who its customers are and to secure their participation in order to better target its project approaches and to focus its efforts and resources on the most productive tasks.

This helps the Agency frame program strategies and design specific interventions.

Interventions aimed at reducing violence and coercion is one of the five cross-cutting areas of PEPFAR's gender strategic plan. With extra funding from the PEPFAR Gender Challenge Fund, FHI was to train women living with HIV to become leaders of PLHIV support groups to create awareness of and provide skills for mitigating GBV.⁷ However, FHI expanded its scope for this activity to include GBV interventions for all subpopulations reached—PLHIV, MSM, FSWs, and their nonpaying partners—because it was listed as a cross-cutting theme in its contract and because all of the targeted subpopulations are vulnerable or exposed to GBV. For example, a subpartner reported that PLHIV hesitate to disclose their HIV status to their partners for fear of being abused. MSM in Ghana are subject to verbal harassment, violence, and even criminal prosecution, and, according to peer educators, FSWs are unlikely to report cases of abuse for fear of losing a client and being subject to violence, arrest, or other forms of discrimination from the police.

However, FHI's targets for its GBV interventions were overly conservative. In FY 2011, FHI planned to reach 1,000 people with GBV interventions, but only 5 months afterward, it reported

⁶ ADS 203, "Assessing and Learning," was revised on February 10, 2012. The citations in this report refer to the previous version of ADS, in effect at the time of the audit.

⁷ This is from the activity description in USAID's proposal to the PEPFAR Gender Challenge Fund.

reaching 5,190 (although that figure's accuracy is questioned later in this report). In FY 2012, FHI has a target of reaching 2,000 people, but the target is too low given the performance in FY 2011.

These targets were based on FHI's own conservative considerations. USAID/Ghana did not provide input in setting the targets but approved them based on the notion that the activity was only targeting women living with HIV to build their leadership skills, as was originally planned. USAID/Ghana did not formally approve the expansion of FHI's GBV interventions and stated that it neglected to set a target to reflect the revised scope because increasing these activities was never planned and was likely to cost more money. The mission stated that only \$180,000 was obligated for this activity, which it believed was not sufficient to cover an expansion in scope to include other subpopulations.

Nonetheless, FHI reached 4,000 more people than it had targeted in only 5 months and without an increase in funding. FHI also states in its draft gender strategy that it plans to target most-at-risk-populations (FSW and MSM) and PLHIV with GBV interventions and makes no reference to it being contingent upon the receipt of additional funds.

Targets that are set too low may not provide valuable information to improve program activities or to evaluate partner performance. Given the need among all subpopulations for GBV interventions, we recommend that USAID and FHI further support, strengthen, and expand their GBV efforts. To address this issue, we make the following recommendation.

***Recommendation 1.** We recommend that USAID/Ghana work with FHI to review and revise its targets in writing for gender-based violence interventions to include all targeted subpopulations.*

Partner Did Not Give Subpartners Enough Training or Information

Ghana's National HIV/AIDS Strategic Plan for Most-at-Risk-Populations for 2011-2015 seeks an end to HIV/AIDS stigma and discrimination and highlights the importance of mainstreaming gender in HIV/AIDS interventions. According to the United Nations, gender mainstreaming is

the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated.

FHI's draft gender strategy proposes interventions that align with the Ghanaian Government's efforts and that promote equitable gender norms and related behaviors to reduce the risk of HIV and STIs. FHI's task order states that the contractor "shall fully integrate gender consideration into program interventions." It also states, "Activities under this task order shall address the issue of gender-based violence and exploitation of women and girls by sex trafficking, rape and sexual abuse . . ." and should take into account PEPFAR's emphasis on increasing women's legal protection. Some of the ways in which FHI plans to accomplish these objectives are by (1) building subpartners' capacity to integrate gender mainstreaming strategies into their work, to implement gender-related activities, and to ensure that services are good and timely,

(2) developing gender action plans to guide subpartners' efforts to strengthen their institutional capacity to implement gender-related activities, (3) educating FSWs on GBV, and (4) creating an M-Friends⁸ network to provide legal support and protection to most-at-risk-populations.

However, there were weaknesses with the implementation of these four activities, as explained below.

Training for Subpartners Was Inadequate. In November 2011, FHI organized a 4-day training session on gender and GBV to help subpartners integrate gender into their programs. The training introduced subpartners' gender specialists to the concept of gender, the impact of gender on HIV, gender integration in HIV/AIDS activities, and GBV. After the training, the gender specialists were supposed to return to their organizations and train colleagues and peer educators.

However, some subpartner staff members had difficulty articulating an accurate definition of gender. Some defined it as "male versus female" or confused it with GBV. Subpartners made no distinction between gender activities (that raise awareness of the key concepts of gender, the impact of gender on HIV, gender integration in HIV/AIDS activities, and stigma and discrimination) and GBV interventions (that identify the types of GBV experienced by the most-at-risk-populations and developing strategies to addressing GBV). Subpartners also had trouble with the concept of gender mainstreaming and made no reference to the process of assessing the implications that any project activities had for women and men.

Though the subpartners we met confirmed that the gender specialists had conducted training for the organization, the subpartners did not understand how to use what they had learned. This occurred because the training was inadequate. In addition, FHI did not provide subpartners with tools they needed to standardize this training; gender specialists received a 148-page manual at the November training, but not other material they needed to help them train others. As a result, subpartner staff needed additional training to ensure effective project implementation.

Subpartners' Gender Action Plans Were Developed Poorly. Following the November 2011 gender training, FHI required subpartners to develop action plans for integrating gender into their project activities.

However, these plans were developed poorly. The ones we reviewed were unclear about how tasks would be implemented or how efforts would be monitored or evaluated. For example, to address one subpartner's limited knowledge of gender awareness, the subpartner planned to "strengthen the existing gender sensitive norms among staff through staff review meetings," without specifying how that would be accomplished. The plan did not list concrete activities that would be implemented or include milestones. The plan specified that this activity was to be done within a month of the training, but the subpartner had not conducted any formal training or planned any activities at the time of the audit (February 2012). Another activity listed in the subpartner's plan was to "empower the target group to resist any form of GBV against them when they can," but the plan did not specify how it would do so. The subpartner admitted that he did not know exactly what activities would be performed because he did not fully understand the key gender concepts or how to integrate gender into project activities. The subpartner stated that more assistance was needed from FHI to understand how to manage this aspect of

⁸ FHI's M-Friends network disseminates information about legal rights and protection to FSWs, MSM, and PLHIV. M-Friends are individuals who support the most-at-risk-populations and who are in positions to help them in a crisis. (M stands for most-at-risk-population).

the project.

FHI clarified that these action plans were works in progress and had not been approved at the time of the review. However, subpartners needed more guidance on how to develop and implement these action plans and more training to understand the subject matter. Given the way in which subpartners' gender action plans were structured, it was not clear what activities would be performed or when, and subpartners' performance could not be objectively monitored or evaluated. It is also debatable how effective and useful these gender action plans are when subpartners do not fully grasp the key gender concepts.

FSWs Were Not Educated on GBV. FHI works with its subpartners to educate FSWs on how to reduce and mitigate GBV, be aware of legal and civil rights, and recognize the support services available to victims of GBV. However, a subpartner in the town of Kumasi did not educate FSWs on GBV. The subpartner received funds from FHI to educate nonpaying partners of FSWs on HIV, STIs and GBV and from another donor to educate FSWs on HIV and STIs, but not GBV. Consequently, GBV education was not available to FSWs – a group that could benefit greatly from this education. The subpartner stated that this was necessary in order to maintain separate records of the funds of the two donors. Notwithstanding, FHI funds a drop-in center where FSWs are screened and tested for STIs and HIV. The drop-in center could be used to educate FSWs on GBV. This missed opportunity to inform FSWs about GBV, their legal rights, and support services could be rectified by utilizing the resources of the drop-in center.

Subpartner Was Unaware of Support Services for Beneficiaries. As part of FHI's efforts to provide legal rights and protection to FSWs, MSM, and PLHIV, it established the M-Friends network to respond to violence and human rights abuses. M-Friends usually are lawyers, police officers, religious figures, or district or regional assembly leaders. An M-Friend in the police force is an especially valuable resource for FSWs and MSM; FSWs hesitate to go to the police otherwise if they are raped because prostitution is illegal in Ghana and because they fear further abuse, and MSM hesitate because homosexuality is not accepted in Ghanaian culture.

FHI reported having five M-Friends in the Kumasi police force, but staff and peer educators for a subpartner based there were unaware of this network and believed the nearest M-Friend police officer was an hour and a half away. FHI did not inform subpartners of the complete M-Friend network or ensure that this information was shared among staff members and peer educators. As a result, some beneficiaries may not have had access to the M-Friend network's legal and protective services.

To address these issues, we make the following recommendations.

Recommendation 2. *We recommend that USAID/Ghana require FHI to develop and implement a plan to provide additional training for subpartners on gender, gender mainstreaming, and gender-based violence and to improve subpartners' training of colleagues and peer educators.*

Recommendation 3. *We recommend that USAID/Ghana require FHI to work with its subpartners to develop and implement gender action plans that are measurable and doable.*

Recommendation 4. *We recommend that USAID/Ghana require FHI to develop and implement a plan to reach all beneficiaries who visit the drop-in centers with gender-based violence interventions.*

Recommendation 5. *We recommend that USAID/Ghana require FHI to develop and implement a plan to make subpartners aware of available support services, including the M-Friends network, and inform subpartners when these services change.*

Partner Used Inaccurate or Unverifiable Data for Gender-Related Activities

According to USAID's *Program Cycle Overview*, M&E is an important part of the program cycle to help determine whether projects are having the intended impact. To measure performance effectively and make informed management decisions, missions must ensure that quality data are collected and made available. USAID provides its assistance objective teams extensive guidance to help them manage for improved results. Among this guidance is ADS 203.3.5.2, which states that the USAID mission and assistance objective 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, "Data Quality," performance data should meet quality standards for validity, integrity, precision, reliability, and timeliness, and missions should ensure that data used are of sufficiently high quality to support the appropriate level of management decisions. Additionally, ADS 203.3.3.1 states that the description of data collection should be specific enough that an objective observer can understand how the raw data are collected, compiled, analyzed, and reported.

Several of the results FHI and its subpartners reported for gender-related activities were inaccurate or not verifiable as discussed below.

Reported Results Were Not Accurate. Despite FHI's efforts to incorporate the indicator "Number of people (FSW, nonpaying partners, MSM, PLHIV) reached by an individual, small group or community-level intervention or service that explicitly addresses gender-based violence and coercion related to HIV/AIDS," subpartners were confused about how to measure and define it. Some thought they were supposed to report on the number of people who had *experienced* some form of GBV, instead of the number of people reached by interventions that explicitly *address* GBV.

In November 2011, FHI explained this indicator to subpartner officials during a training session, but the training was intended for and included only subpartners' gender specialists, not their M&E officers. FHI officials said they did not conduct a formal training for the M&E officers because they considered the simple reporting guidance to be sufficient to enable subpartners to collect, collate, and report on this indicator.

FHI realized that subpartners were confused after it completed a comprehensive data quality assessment in December 2011. The assessment revealed that subpartners had overreported results for GBV interventions by 6,816, decreasing the number of people reached from 12,006 to 5,190. FHI acknowledged that some subpartners' understanding of the indicator was flawed and that additional training was needed.

Subpartners also have had difficulty understanding the other indicators on services provided to MSM and FSWs. For the indicator “Number of FSWs/MSM reached with individual and/or small group-level interventions that are based on evidence and/or meet the minimum standards,” some did not understand how to measure and define the number of people reached. A USAID/Washington PEPFAR M&E adviser confirmed that this is a common problem in all countries because some partners struggle to understand how to count a person who has received four kinds of information or services. Some partners may count this as one person served, while others may count him or her as four.

In addition, according to FHI officials, these indicators measured only “new” people reached during the course of the project. Once a beneficiary has been counted as having received a service, any other service he or she gets for the remainder of the project will not be reported. However, due to subpartners’ poor implementation of the unique code used to identify beneficiaries (as explained below and on the next page) and the lack of a centralized database to manage data, subpartners could not easily track whether someone had previously received services. Because subpartners did not maintain a collective record of beneficiaries, some subpartners would ask beneficiaries whether they had received services before to determine if they should be counted as “new.” The lack of a centralized database makes it difficult to track beneficiaries who have been previously reported or who have received services at a different FHI-supported center. As a result, subpartners may be reporting results inaccurately.

FHI’s data quality assessment confirmed that subpartners’ results were inaccurate. The assessment and auditor verifications showed that subpartners had overreported results by 24 to 131 percent for all four of the indicators audited for gender-related activities. Although FHI officials said they revised subpartners’ data following the assessment, the audit team still noted several inaccuracies with the revised data.

These problems occurred because subpartners did not understand how to properly define, measure, and report on the indicators. FHI should have provided additional oversight and monitoring after the indicators were introduced to help avoid confusion. For example, FHI introduced the GBV indicator to subpartners in May 2011, but had not conducted formal training for M&E officers on the indicator at the time of the audit (February 2012). Additionally, lack of a centralized database and poor implementation of the unique code make it difficult to accurately track and report on results.

Given the problems noted above, additional training is needed to eliminate the confusion that still exists, and the data quality is questionable given that subpartners’ understanding of the indicators was not consistent and that there was no centralized database to manage the data. Without reliable data, the performance and impact of gender-related activities cannot be measured, and programming decisions may not always be based on the best or most accurate information.

Reported Results Could Not Be Verified. To ensure integrity, data should be verifiable. However, auditors could not verify data for three of the four indicators tested. To protect the identity and health information of program beneficiaries, USAID and FHI do not keep identifiable data such as names, dates of birth, telephone numbers, or addresses. Instead, subpartners assign beneficiaries a unique code to track program data. This system has been used successfully in other countries.

Keeping personal information secure is of particular concern in Ghana where PLHIV, FSWs, and MSM are often victims of stigma and discrimination and sometimes violence. FHI

introduced unique codes in Ghana a year ago, but the implementation has not been successful. Subpartners have not been using the codes as required because the data collection sheets were outdated and did not have a designated space in which staff could report the code. Subpartners also did not manage data in a centralized database. Nearly all data collection was done manually, making data management tedious and prone to human error. As a result, data cannot be verified and runs the risk of being incorrectly reported.

The inability to verify data also means the data are more susceptible to fraud. First, since some peer educators are paid based on the number of new beneficiaries they are able to reach, they have an incentive to falsify data, especially if the data cannot be verified. Second, subpartners' funding is tied to milestones. For each milestone, they are assigned specific targets for the number of beneficiaries to be reached and receive funding only if they meet those targets. Consequently, they have a financial incentive to falsify their data. The risk of fraud could be mitigated by better use of the unique code and a centralized database.

To address these problems, we make the following recommendations.

Recommendation 6. *We recommend that USAID/Ghana require FHI to develop and implement a plan to train subpartners how to properly define, measure, and report on the indicators.*

Recommendation 7. *We recommend that USAID/Ghana require FHI to distribute updated data collection and reporting tools to subpartners, document the training of subpartners to use these tools properly, require their use, and create a centralized database of project results and beneficiaries.*

Branding and Marking Requirements Were Not Followed

The last step in evaluating the project's gender-related activities was to assess the public's awareness of USAID's efforts. According to a Government Accountability Office (GAO) report on foreign assistance, "The United States is one of the largest donors of foreign assistance to countries around the world; however, many of the recipients of this aid are unaware that it is provided by the United States." Section 641 of USAID's framework legislation, the Foreign Assistance Act of 1961, codified as amended in 22 U.S.C. 2401, specifies that programs under the act be identified appropriately overseas as "American aid." Effective branding of USAID projects is integral to the Agency's mission to advance American interests, and ADS 320 requires that all foreign assistance be branded and marked.

During our fieldwork, however, we learned that FHI's branding and marking efforts were not effective. For example, beneficiaries we interviewed were excited about the program and its benefits, but some were unable to identify USAID or the American people as the sponsors. Some beneficiaries said program officials had not told them anything about the sponsors. Additionally, signs at FHI and subpartner offices and service delivery sites were not branded with appropriate USAID logos and markings.



This subpartner's office and drop-in center in Takoradi does not show USAID branding. (Photo by Office of Inspector General, January 31, 2012)

These omissions can be attributed to the lack of monitoring by USAID/Ghana and FHI personnel to ensure adherence to the branding and marking requirements. Although FHI officials informed us that all subpartners learned about the project's branding and marking policy at the start, one subpartner's director informed us that she was not aware of branding requirements, which is why she had not branded her activities.

Some projects that focus on MSM are considered exempt from the branding and marking requirements due to security concerns. However, of the three subpartners that were audited, the only one that was exempt from the requirements actually had the best branding. Thus FHI should work with subpartners on a case-by-case basis to determine the appropriate branding and marking requirements.

By not following branding and marking requirements, the mission and FHI risk not furthering U.S. foreign policy in Ghana. Neither the U.S. Government nor the American people will receive credit for providing public resources in Ghana. To avoid those risks, this audit makes the following recommendation.

Recommendation 8. We recommend that USAID/Ghana require FHI to document the education of its subpartners on USAID branding and marking requirements and require adherence to these guidelines on a case-by-case basis.

EVALUATION OF MANAGEMENT COMMENTS

In its comments on the draft report, USAID/Ghana agreed with all eight recommendations. Final action has been taken on Recommendation 1 and management decisions have been reached on Recommendations 2, 3, 4, 5, 6, 7, and 8. A detailed evaluation of management comments is shown below.

In response to management comments about the scope of the audit, we would like to note that while funding from the PEPFAR Gender Challenge Fund for FHI's SHARPER project totaled \$180,000 and represents only 2 percent of the project's \$8 million annual budget, PEPFAR's gender strategic framework and ADS's gender requirements are still applicable to the entire \$22.4 million project.

In response to the mission's clarifications of facts, we revised the report to address the first and second issues noted (with reference to page 6, paragraph 2, and page 8, paragraph 2, of the draft report), but would like to point out an inconsistency in the first issue raised. The mission stated that the target for FHI's PEPFAR Gender Challenge Fund activities aimed at building leadership skills for female PLHIV to address GBV was 5,000. However, the FY 2011 target for this activity, as confirmed previously by both FHI and USAID was 1,000, but FHI actually reached more than 5,000 by including other vulnerable subpopulations—MSM and FSW. The mission notes that fully scaling up GBV activities to reach all vulnerable subpopulations was never planned and is likely to cost more than existing funds will allow. However, it is also important to note that FHI reached 4,000 more people than it had targeted for this activity, after only 5 months of implementation, without having received additional funds. FHI also states in its draft gender strategy that it plans to target most-at-risk-populations (FSW and MSM) and PLHIV with GBV interventions and makes no reference to it being contingent upon the receipt of additional funds. Thus, we believe that our recommendation to revise FHI's targets for GBV interventions to include all targeted subpopulations (PLHIV, FSW, and MSM) is not unrealistic or contingent upon additional funding.

Recommendation 1. USAID/Ghana agreed with the recommendation and has revised the targets for GBV interventions for FYs 2012 and 2013. FHI's performance management plan has been updated to include these revised targets. As a result, we consider that final action has been taken on Recommendation 1.

Recommendation 2. USAID/Ghana agreed with the recommendation. FHI has prepared a training plan and budget to improve subpartners' understanding of gender, gender mainstreaming, and GBV. The mission stated that it will review the plan, consider the financial consequences, and decide on the final magnitude of the training. FHI will report on progress by June 30, 2012. As a result, a management decision has been reached on Recommendation 2.

Recommendation 3. USAID/Ghana agreed with the recommendation. FHI has approved the gender action plans that were considered doable and measurable for 19 subpartners. FHI is working with the remaining subpartners to develop their action plans and will approve them by May 31, 2012. FHI will provide ongoing support and will monitor subpartners' implementation of their plans. The consortium member Social Impact will review the implementation status of the

gender action plans by October 31, 2012. As a result, a management decision has been reached for Recommendation 3.

Recommendation 4. USAID/Ghana agreed with the recommendation. FHI is working to develop a more detailed GBV module for stakeholders, including peer educators, M-Friends, and drop-in center staff. FHI expects to roll out these modules by June 30, 2012. The mission stated that it will closely review and monitor the financial consequences of developing and implementing these training modules. As a result, a management decision has been reached for Recommendation 4.

Recommendation 5. USAID/Ghana agreed with the recommendation. FHI is developing a contact guide for subpartners, drop-in center staff, and peer educators on the available support services, including the M-Friend network. This guide will be made available to all sites by June 30, 2012, and FHI will revise and update it as changes are made. As a result, a management decision has been reached for Recommendation 5.

Recommendation 6. USAID/Ghana agreed with the recommendation. The mission stated that FHI is developing a plan and will report on the implementation by June 30, 2012. As a result, a management decision has been reached for Recommendation 6.

Recommendation 7. USAID/Ghana agreed with the recommendation and will report on progress by June 30, 2012. As a result, a management decision has been reached for Recommendation 7.

Recommendation 8. USAID/Ghana agreed with the recommendation. FHI has developed a plan to train all partners in branding and marking and to routinely monitor their efforts. FHI will report on progress by June 30, 2012. The mission will review project branding and marking on a case-by-case basis in coordination with the Embassy Political staff to ensure that the safety of stakeholders is not compromised. As a result, a management decision has been reached for Recommendation 8.

SCOPE AND METHODOLOGY

Scope

The Regional Inspector General/Dakar conducted this performance audit in accordance with generally accepted government auditing standards.⁹ 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 the evidence obtained provides that reasonable basis.

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:

- Project work plans
- Project agreements and subagreements
- USAID partner reports
- Certification required under the Federal Managers' Financial Integrity Act of 1982
- Performance monitoring plans
- Project branding strategy and marking plan
- Mission and partner gender assessments and strategies

We interviewed key USAID/Ghana personnel, implementing partner and subpartner staff members, and program beneficiaries. We conducted the audit at USAID/Ghana in Accra and at implementing partner and subpartner offices and activity sites in Accra (Greater Accra Region), Takoradi (Central Region), and Kumasi (Ashanti Region). Implementing partners selected for audit included FHI and Marie Stopes International. FHI's subpartners selected for audit included Life Relief Foundation, Maritime Life Precious Foundation, and the West Africa Program to Combat AIDS and STI. Audit fieldwork was conducted from January 23 to February 10, 2012. The audit covered program activities that took place in FY 2011 and the following indicators, which the mission and FHI deemed most indicative of gender-related activities:

- Number of MSM reached with individual and/or small group-level interventions that are based on evidence and/or meet the minimum standards.
- Number of FSWs reached with individual and/or small group-level interventions that are based on evidence and/or meet the minimum standards.
- Number of health-care workers who successfully completed an in-service training program (including quality HIV counseling and testing, infection prevention, STIs syndromic treatment and management, and stigma and discrimination reduction) within the reporting period.
- Number of people reached by an individual, small group- or community-level intervention or service that explicitly addresses GBV and coercion related to HIV/AIDS.

⁹ Government Auditing Standards, July 2007 Revision (GAO-07-731G).

During FY 2011, USAID/Ghana obligated \$10.5 million and disbursed \$11 million for HIV/AIDS activities,¹⁰ of which \$7.6 million was obligated and \$5.6 million was disbursed to FHI's SHARPER project.

Methodology

To answer the audit objective, we evaluated the mission's initiatives to address gender in its HIV/AIDS programs and the complete program cycle for the gender-related activities selected for audit: project design, implementation, monitoring and evaluation. We also looked at the public's awareness of U.S. efforts for the audited activities because we considered branding and recognition as the final steps to all foreign assistance efforts. We accomplished this by reviewing project work plans, agreements and subagreements, partner reports, annual certification required by the Federal Managers' Financial Integrity Act of 1982, performance monitoring plans, mission and partner gender assessments and strategies, and the branding strategy and marking plan.

Because Marie Stopes International's kayayee project was in the early stages of implementation, the audit team limited work to an assessment of the project's design and the organization's plans to integrate gender into its project activities. For FHI's SHARPER project, the audit team reviewed interventions that targeted people living with HIV/AIDS and the most-at-risk populations for contracting HIV—MSM and FSWs—because these groups are vulnerable to GBV. We also examined FHI's GBV interventions and activities to train health-care workers in stigma and discrimination reduction.

We performed site visits in the Greater Accra, Central, and Ashanti Regions. During these visits, we met with officials from implementing partners and subpartners, reviewed program documentation, visited drop-in centers sponsored by USAID, interviewed individuals who were conducting activities, and interviewed program beneficiaries. The sample of sites visited consisted of activities that were (1) in progress during the time of our fieldwork, (2) located in areas where key program activities were being implemented, and (3) representative of the activities being implemented. The results and overall conclusions related to this testing were limited to the items tested and cannot be projected to the entire audit universe. However, we believe that our work provides a reasonable basis for our conclusions.

¹⁰ Funds disbursed for FY 2011 were mostly obligated before September 30, 2010.

MANAGEMENT COMMENTS



USAID | GHANA
FROM THE AMERICAN PEOPLE

TO: Gerard Custer, Regional Inspector General

FROM: Peter Argo, Acting Mission Director

DATE: March 29, 2012

SUBJECT: Audit of USAID/Ghana's Efforts for Integrating Gender in HIV/AIDS Activities
(Report No. 7-641-12-00X-P)

This memorandum transmits USAID/Ghana's management responses on the subject audit report (Report No. 7-641-12-00X-P) regarding USAID/Ghana's efforts for integrating gender in HIV/AIDS activities, dated March 9, 2012.

The Mission appreciates the sincere effort the audit team made to understand the content and the dynamics of the HIV/AIDS programs and their willingness to discuss and share preliminary findings and draft recommendations. The exercise has provided USAID/Ghana with important lessons that will result in significant program improvements. We greatly appreciate this opportunity to learn and share experiences to improve our HIV/AIDS programs.

This memorandum (1) makes observations on the timing of the audit and the important financial implications of some of the recommendations; (2) discusses instances in which the audit team perceives certain program elements differently from the USAID/Ghana HIV/AIDS Team and its implementers; and (3) identifies corrective actions already taken and follow-up actions the Mission has outlined to address some of the recommendations.

General comment of the scope of the audit.

USAID/Ghana received funding from the Gender Challenge Fund, which arrived at the Mission on June 7, 2011, and totaled \$480,000 (significantly less than originally requested). The amount was intended for use by two projects: \$300,000 for a Kayayee program implemented by Marie Stopes International; and \$180,000 for the SHARPER project, implemented by FHI 360, to develop female PLHIV leadership skills. This \$180,000 represents about 2% of the SHARPER project's \$8 million annual budget.

The audit took place in January/February 2012 and examined the two activities funded by the Gender Challenge Fund, as well as other activities that FHI 360 was piloting at the time of the audit. While the Mission agrees whole-heartedly with the spirit of the audit recommendations, one concern is that some sweeping recommendations offered in the report might have been made too early in the development of the USAID/Ghana's gender programs and, when carried

out in full, might have substantial financial implications beyond the capacity of the HIV/AIDS program.

Clarifications of facts

The Mission would like to document the following inconsistencies in the audit report:

- **Page 6, paragraph 2:** “In FY 2011, FHI360 reportedly reached over 57,000 PLHIV, FSW, MSM and Non Paying Partners with HIV support services, but the data showed that little over 5,000 people benefited from the GBV interventions”..... “there is a missed opportunity to work for reaching all vulnerable populations with important GBV interventions” (same page, paragraph 3)

Comment: The target of 5,000 people was set for the work carried out with Gender Challenge Funds. In addition to the activities funded by the gender-specific funding for which the target was 5,000 people, SHARPER also piloted GBV work with most-at-risk populations, starting in May 2011. The Mission did neglect to set a target for that pilot. However, fully scaling up these pilot activities towards reaching all vulnerable populations was never planned, and is likely to cost more than existing funds will allow.

- **Page 8, paragraph 2:** “Various people at FHI360 signed off on the gender action plans, including the Regional Program Officer, the Capacity Building Officer and the in-country Gender Consultant. This suggests that insufficient attention or importance was given to this task.”

Comment: Also because of the fact that the audit was conducted early on in the process of integrating gender into Ghana’s PEPFAR programs, the three gender plans the auditors reviewed (Maritime; LRF and WAPCAS Kumasi) were works in progress at the time of review, rather than approved final versions. At the time of the audit, the capacity building officer and the in-country gender consultant were reviewing the reports to provide feedback to implementing partners. They had not signed off on these specific plans at that point in time. The same process was finalized for some other NGOs, and resulted in much higher quality plans, which were then signed off on by the relevant officers.

- **Page 12, paragraph 2:** the draft report indicates that there is a possible risk of fraud because “some peer educators are financially compensated based on the number of new beneficiaries they are able to reach”

Comment: FHI360 has not withheld any funds from peer educators as a result of a lower than expected number of beneficiaries reached since these are “soft” targets. The same counts for the implementing partners, when a milestone on beneficiaries reached was not fully achieved. Peer educators who do a good job with successful peer-accompanied referrals (verifiable referrals to a service) do on occasion receive a merit award. USAID agrees, however, as the draft report suggests, that a possible risk of fraud can be mitigated by correctly using the unique identifier code and a centralized data base. (See the response to recommendation 7).

Management responses to the recommendations

Recommendation 1: We recommend that USAID/Ghana work with Family Health International to review and revise its targets, in writing, for gender-based violence interventions.

Management Response: USAID/Ghana agrees with this recommendation, and has addressed

it together with FHI360. The revised targets for the gender-based violence indicator “number of people reached by an individual, small group or community intervention or service that explicitly addresses gender-based violence and coercion related to HIV/AIDS” are as follows:

2012	-	16,250
2013	-	17,000

The updated PMP is reproduced as attachment 1.

The Mission and FHI 360 will closely monitor the cost implications of achieving these targets, which may be considerable.

Recommendation 2: We recommend that USAID/Ghana require Family Health International to perform and document additional training for sub-partners on gender, gender mainstreaming and gender-based violence, and develop and implement a plan to improve sub-partners' downstream training.

Management Response: USAID/Ghana agrees with this recommendation. FHI 360 has prepared a training plan with budget and the Mission will review the plan, consider financial consequences and decide on the final magnitude of trainings. FHI360 will report on progress in June 2012.

Recommendation 3: We recommend that USAID/Ghana require Family Health International to work with its sub-partners to develop and implement gender action plans that are measurable and actionable.

Management Response: USAID/Ghana agrees with this recommendation. FHI 360 has approved all 19 gender action plans which are measurable and actionable. The Mission will review these plans for their financial feasibility.

Recommendation 4: Require Family Health International to develop and implement a plan to reach all beneficiaries that visit the drop-in centers with gender-based violence interventions.

Management Response: USAID/Ghana agrees with this recommendation. In April 2012, FHI 360 will work with a GBV expert who will assist FHI 360 in developing a more detailed GBV module for peer educators, for M-Friends and M-Watchers and for DIC and GHS health care workers affiliated with the project. These three tailored training modules will be rolled out in May and June of this year. Again, we will closely review and monitor the financial consequences.

Recommendation 5: We recommend that USAID/Ghana require Family Health International to develop and implement a plan to make sure that sub-partners are aware of available support services, including the M-friends network, and that sub-partners are informed when there are changes to these services.

Management Response: USAID/Ghana agrees with this recommendation. FHI 360 is developing a M-Friends/Watchers contact guide for all peer educators, DIC staff and partners. This will be made available to all sites by June 2012 once all M-Friends have been confirmed. FHI 360 will revise and update the list when any changes are made.

Recommendation 6: Require Family Health International to develop and implement a plan to train sub-partners on how to properly define, measure, and report on the indicators.

Management Response: USAID/Ghana agrees with this recommendation. FHI360 is developing a plan and will report on the implementation by June 2012.

Recommendation 7: We recommend that USAID/Ghana require Family Health International to distribute updated data reporting tools to sub-partners, document the training of sub-partners on the proper use of these tools and require their utilization, and create a centralized database.

Management Response: USAID/Ghana agrees with this recommendation. The Mission will report on progress in June 2012.

Recommendation 8: We recommend that USAID/Ghana require Family Health International to document the education of its sub-partners on USAID branding and marking requirements and require adherence to these guidelines on a case-by-case basis.

Management Response: USAID/Ghana agrees with this recommendation. FHI360 has developed a plan to train all partners in branding and routinely monitor the branding and marking of goods and premises. They will report on progress in June 2012. However, the Mission will review branding and marking on a case by case basis, in coordination with Embassy Political staff. The safety of implementing partners, their staff, and volunteers will be the Mission's primary concern. For example, drop-in centers, by their very nature, are not suitable for branding.

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