Internal Audit of the Niger Country Office

July 2021

Office of Internal Audit and Investigations

Report 2021/04

unicef | for every child
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Summary

The Office of Internal Audit and Investigations (OIAI) conducted an audit of the Niger Country Office remotely, from February to March 2021, in accordance with the International Standards for the Professional Practice of Internal Audit. Where appropriate, this report identifies the impact of the COVID-19 pandemic on specific observations made during the course of the audit.

Summary of audit results and actions agreed

The audit identified a number of governance, risk management and internal control processes that were working well in respect of the management of risks covered by the audit. The country office had a well-thought-out resource mobilization strategy, with concrete targets and defined means for achieving those targets. As at October 2020, it had exceeded its 2019-2021 resourcing mobilization target by 23 per cent owing to dedicated efforts to support the Government response to the effects of COVID-19 in the areas of health, education and social inclusion.

The audit also identified a number of actions the office could take to better manage the risks assessed by the audit. These include one action rated as high priority — that is, failure to take this action would result in major consequences and issues. The other nine actions identified are rated as medium priority, meaning that they were considered necessary to avoid exposure to significant risks. The high-priority action and several other important actions agreed by the Niger Country Office include:

- Implement further actions to enhance the effectiveness of projects and consultancies, in particular those related to the generation of UNICEF-required data on the situation of children (Observation 1: Medium Priority).

- Identify baseline data and target populations before establishing and mobilizing partnerships for life-changing interventions. This may involve the use of partnerships and consultancies with the sole purpose of identifying the baseline data and target populations (Observation 2: High Priority).

- Develop a concrete plan of action that includes specific, measurable, achievable, relevant and time-bound indicators, and appropriate mechanisms to make a strategic shift from direct service delivery to strengthening government supply systems (Observation 3: Medium Priority).

- Enhance the effectiveness of its risk-management activities through the implementation of adequate and effective monitoring and oversight measures (Observation 4: Medium Priority).

Overall conclusion

Based on the audit work performed, OIAI concluded that, subject to implementation of the actions agreed, the governance, risk management and internal control processes assessed in respect of the risks identified for this audit were generally established and functioning during the period under audit. The Niger Country Office, the West and Central Africa Regional Office, and OIAI will work together to monitor implementation of the measures that have been agreed.
Objectives and scope

The objective of the audit was to provide independent and objective assurance regarding the adequacy and effectiveness of the governance, risk management and control processes to manage the key risks identified. The audit covered the period from January 2020 to March 2021. The audit focused on the risks that:

- The office might fail to properly identify and implement appropriate interventions to address the needs of the most vulnerable children in an effective and efficient manner owing to the poor quality of data on the situation of children in the country and poor planning of activities implemented by partners.
- The office might fail to identify all significant risks to its strategic objectives and/or fail to take effective measures to mitigate significant risks identified owing to poor risk-management practices.
- The most vulnerable children might not receive good quality supplies in a timely manner owing to the weak supply chain.
- The government supply chain might remain weak even as UNICEF and its partners continued making significant investments in strengthening the system because of a lack of objective assurance in respect of progress made by the office towards its planned strategic shift from providing direct services to strengthening government supply chain systems.

Background and context

Niger has one of the youngest and fastest growing populations in the world. In 2017, 58 per cent of the country’s estimated 20.65 million people was under the age of 18, and the population continues to grow at a rate of 4 per cent annually, making the expansion and improvement of social services a challenge for the Government. Niger was the last country in the UNDP Human Development Index\(^1\) in 2020.

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The UNICEF country office in Niger has a two-year (2019-2020) country programme, which was extended through December 2021. The programme aims to contribute to the 2030 Agenda for Sustainable Development and the United Nations Support Plan for the Sahel and is designed to accelerate progress in four high-impact results areas for children: education, immunization (an entry point for health systems strengthening), child marriage and stunting. The country programme therefore consists of seven main programme components: maternal and child health; nutrition; water, sanitation and hygiene (WASH); education; child protection; adolescents and social norms; and social inclusion. There is also a programme effectiveness component which is used to account for the cost of administration and management of UNICEF activities in Niger. From January 2019 to March 2021, the total office expenditure was US$162.5 million.\(^2\) A breakdown of expenditures by programme and cost category is shown in Figures 1 and 2. Of note are the substantial resources dedicated to activities carried out by implementing partners (31 per cent) and supplies (34 per cent), consisting mainly of ready-to-use therapeutic foods.

In addition to the regular programme activities referred to above, the country office provided humanitarian assistance to children severely impacted by multi-dimensional crises, including recurring displacement, malnutrition, armed conflict, epidemics and climate-related disasters, such as flooding. According to the 2021 UNICEF Humanitarian Action for Children (HAC) appeal, nearly 3.8 million people, including 2 million children, needed humanitarian assistance in Niger, mainly in hard-to-reach areas of the country. Through the HAC appeal, UNICEF sought to raise US$62.2 million, of which only US$13.5 million was achieved. The total funding requirement for Niger in 2021 was approximately US$74.9 million (as at 16 February 2021).\(^3\)

\(^2\) Source: enterprise management resources system (VISION, 17 June 2021 Unaudited).

\(^3\) See [https://www.unicef.org/appeals/niger](https://www.unicef.org/appeals/niger).
The office had 203 established posts (54 International Professionals, 73 National Officers and 76 General Service staff) of which 125 were based in the main office in Niamey and the remainder in four zone offices in Maradi (31), Agadez (5), Tahoua (19) and Diffa (23). The Representative post had been vacant since 4 October 2020.

Audit observations

1. **Data on the situation of children**

The current 2019-2020 country programme, which was extended through 31 December 2021, had not been informed by an updated situation analysis and, at the time of the audit, the office intended to conduct such an analysis to inform the next country programme. As per UNICEF Programme Policy and Procedure, a situation analysis should be prepared at least once during a programme cycle. Further, at the time of the audit, the Demographic and Health Survey (DHS) of the country, which should be undertaken every five years, had been overdue for more than three years; the most recent DHS was undertaken in 2012. The multiple indicator cluster survey of the country, which is typically conducted together with the DHS, was also overdue.

The office noted that the Government had decided to conduct another type of survey,\(^4\) the National Fertility and Under-Five Mortality Household Survey, and the office had also supported annual national nutrition surveys used to generate data on the situation of children. However, the absence of the UNICEF-required situation analysis and DHS meant that the office lacked the relevant types and quality of insights on the situation of children in the country. There was thus the risk that the office was not adequately informed and might invest in activities that did not significantly contribute to the achievement of UNICEF strategic objectives. There was also the risk that the office might not be as effective in advocating for adjustments to national policies for the progressive realization of children’s rights.

In 2017, the UNICEF Niger Country Office and other United Nations agencies supported the National Institute of Statistics in conducting the DHS, but the results were rejected owing to their poor quality. In 2018, the office hired an international consulting firm to prepare the situation analysis for the current 2019-2021 country programme. However, the deliverables it received did not meet the office’s minimum quality standards. The office also informed the audit team that, despite its various interactions with the firm to help improve the quality of the analysis, the deliverables remained substandard. OIAI notes that such situations are symptomatic of poor planning, monitoring, management, and oversight of projects and contracts. Proper monitoring, management and oversight of the situation analysis exercise would have helped the office promptly identify and address issues related to the firm’s performance and hold it accountable. In this regard, the audit team noted that, notwithstanding the poor performance of the firm, the office only terminated the contract 21 months after it had expired. In fact, the office appeared to have capitulated to the firm’s demand for additional funds in its contract termination letter.

**Agreed action 1 (medium priority):** The office agrees to improve planning, monitoring, management and oversight activities to enhance the effectiveness of projects and consultancies,

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\(^4\) UNICEF programme guidance states that national data that are of reasonable quality may also be used for the situation analysis. Special surveys, such as knowledge, attitudes and practices surveys, can be a rich source of information, particularly on specific groups.
in particular those related to the generation of data on the situation of children required by UNICEF.

Staff Responsible: Chief of Planning, Monitoring and Evaluation
Implementation Date: 31 December 2021

2. Planning of activities implemented by partners

Baseline data, such as the population of vulnerable children in specific regions, and target data, such as the number of vulnerable children expected to benefit from specific UNICEF-funded activities, were not reflected in workplans signed with government implementing partners and programme documents signed with civil society organizations (CSOs) acting as implementing partners. The means of verification – that is, how the achievement of results would be measured – were also missing from the workplans and programme documents reviewed. There were instances in which CSOs reported implementation of all activities even though the target populations/beneficiaries had not been defined in the relevant programme documents. In effect, these CSOs determined the target beneficiaries after they had signed the programme documents and UNICEF had made funds available to them to execute life-saving interventions. There was thus a high risk that the most vulnerable children and their actual needs were not being properly identified and appropriate interventions to address those needs were not being implemented.

Partnerships with government entities and CSOs are critical to achieving results for children in both development and humanitarian contexts. UNICEF country offices are expected to use workplans with government partners and programme documents with CSOs to establish a clear understanding of the activities they will implement and the beneficiaries of those activities. The workplans and programme documents are also expected to contain sufficient information, such as baseline data and specific, measurable, achievable, relevant and time-bound (SMART) performance indicators, that will be used to objectively assess whether the activities have been implemented, the target population has been served and the results have been achieved. In addition, the workplans and programme documents serve as the primary basis for approving cash transfers to partners to carry out activities.

The office confirmed that, in instances where baseline data was missing in the planning documents, the partners were required to focus on collecting data in the early phase of project implementation. Further, the office stated that it had systematically required periodic reviews of baseline data, targets and means of verification; however, there was no evidence that the partners were involved in these reviews and that the workplans and programme documents were adjusted to reflect insights generated by the reviews. Overall, OIAI determined that the measures taken by the office hitherto were insufficient to mitigate the risk that the actual needs of the most vulnerable children might not be adequately addressed by activities implemented by partners. To properly address its need for planning data, the office needed to first implement activities and manage partnerships with the sole purpose of identifying relevant baseline data and target populations, before establishing partnerships for implementation of life-changing interventions.

Agreed action 2 (high priority): The office agrees to identify baseline data and target populations before establishing and mobilizing partnerships for life-changing interventions. This may involve the use of partnerships and consultancies with the sole purpose of identifying the baseline data and target populations.
3. **Strategic shift from service delivery to system strengthening**

Owing to the lack of SMART indicators and a concrete plan of action, the office found it challenging to provide objective assurance in respect of progress made towards its planned strategic shift from providing direct services to strengthening government supply chain systems. There was thus the risk that the government supply chain might remain weak even as UNICEF and its partners continued making significant investments in strengthening the system. That might result in the diverting of resources away from the most pressing needs of children and exacerbate challenges to the timely delivery of supplies to beneficiaries.

In order to maximize the office’s impact, the 2019-2021 country programme called for a strategic shift from an approach focused predominantly on service delivery to making more important investments in strengthening government systems. To accomplish the shift, the office was expected to leverage government resources and partnerships for sustainable health systems and initiate activities to strengthen the nutritional supply chain.

The office noted that the urgent need to respond to the floods and the COVID-19 pandemic in 2020 had necessitated a hiatus in activities related to the strategic shift towards improving the government supply chain system. It also affirmed that, prior to the pandemic, several activities related to this objective had been implemented. In the area of health, for example, an integrated supply chain had been developed for six districts. A systematic approach to enhance the nutrition supply chain and related monitoring practices had also been initiated. In addition, some programme sections of the office together with several United Nations agencies had developed supply chain modalities and monitoring mechanisms that could improve the synergies and efficiencies of government systems. OIAI notes that, prior to commencing its activities in this area, the office should have set out clearly how it would assess progress and results.

**Agreed action 3 (medium priority):** The office agrees to, in collaboration with its partners, develop and implement a concrete plan of action that includes SMART indicators and use these to monitor and assess progress on its strategic shift from service delivery to system strengthening, and to take prompt corrective actions to address any bottlenecks in this process.

Staff Responsible: Deputy Representative, Operations
Implementation Date: 31 December 2021

4. **Risk management**

The office had regularly assessed risks to achieving its strategic objectives and reflected the results of risk assessments in UNICEF’s corporate repository (eGRC), programme strategy notes, annual management plans and country programme documents. However, for some significant risks identified, the mitigating measures identified were insufficient to achieve an acceptable risk tolerance level. For example, there were insufficient measures to mitigate the potential risks related to early child marriage, customs clearance of goods and emergency cash transfers through national systems. In another case, while the office had properly assessed as extreme the risk of diversion of ready-to-use therapeutic foods, appropriate measures had not been identified to
mitigate that risk. The office had appropriately assessed as high the risk of delays in clearing supplies and logistics from customs; however, the measure identified to mitigate this risk (i.e. advocacy with the Government through a global United Nation approach) was ineffective, as it did not require the office to directly engage with the Government. Also, the risk of disruption to the supply chain due to the poor performance of the local ready-to-use therapeutic foods manufacturer had not been identified.

The above gaps in risk mitigation occurred because the office had not put in place an effective risk management framework, which entails identifying and prioritizing all significant risks to achieving UNICEF’s strategic objectives, determining risk tolerance and implementing effective measures to adequately mitigate the risks identified.

While appreciating the office’s risk assessment efforts, and recognizing that the COVID-19 pandemic had made the implementation of some mitigating measures, such as advocacy with the Government, challenging, OIAI notes that effective risk management typically requires adequate monitoring and oversight of that function. Some organizations also have staff that are trained in risk management with the sole or additional responsibility of coordinating risk management activities. This enables the prompt adjustment of the organizational assessment of risks and mitigating actions as required, thus significantly increasing the scope for achievement of strategic objectives.

Agreed action 4 (medium priority): The office agrees to enhance the effectiveness of its risk-management activities through the implementation of adequate monitoring and oversight measures.

Staff Responsible: Representative; Deputy Representative, Operations; and/or Deputy Representative, Programmes
Implementation Date: 31 December 2021

5. Engagement with the Government

OIAI noted that the office’s engagement with the Government could have been more effective in terms of supplies and logistics operations and the cash transfers made to government implementing partners. Out of the 161 items (valued at US$3.035 million as at 21 March 2021) received by the office in 41 shipments, 19 items (valued at US$0.60 million) were considered as “long outstanding” as they were not cleared from customs within the benchmark of 90 days. Also, at the time of audit in March 2021, 10 vehicles received in October 2020 had not been used for their intended purpose as the beneficiary government implementing partners had been unable to obtain government-issued license plates. As at 3 March 2021, the office had yet to obtain evidence for the intended use of approximately US$89,000 transferred to five government implementing partners more than three years earlier; this might indicate that the funds had not been used for the intended purpose and agreed activities might not have been implemented.

The successful implementation of UNICEF activities in Niger depends on productive partnerships with the relevant government entities. While the government’s ownership of programmes should be recognized, such partnerships will thrive only when UNICEF and the government effectively discharge their respective responsibilities. In 2020, the supply component of the country programme amounted to US$44 million, or 47 per cent of the office’s total expenditure. Of this, offshore procurement amounted to US$10.7 million (or 25 per cent of the office’s total...
expenditure). The basic cooperation agreement between UNICEF and the host country Government designates the responsibility for handling UNICEF-procured commodities to the Government. This includes customs clearance of goods, warehousing and inventory management, inland transportation and distribution, supply tracking, and the monitoring and evaluation of supplies after they have reached the country’s port of entry. Cash transfers to government partners during the same period amounted to US$41.45 million, or 69 per cent of the total sum of cash transferred by the office. Where the host Government is also an implementing partner of UNICEF-funded activities, there is an expectation that the country office will take appropriate steps to reduce the negative impact of national regulations and bureaucracies on the effective implementation of activities.

While some delays may be attributed to the COVID-19 pandemic, OIAI notes that others could have been avoided. For example, the office could have avoided delays in clearing medical and education supplies from customs had it ensured the relevant tax exemptions and import authorizations were obtained before the items were procured and shipped. The country office could have also ensured that the Government was provided with the required shipping documents in a timely manner; these could have been promptly obtained from the UNICEF Supply Division. Given that the Government was the beneficiary of 10 vehicles, it is unclear why a government implementing partner experienced delays in obtaining its government-issued license plates. The office stated that, in April 2021, while the audit was in progress, it undertook actions to speed up the clearance of supplies at customs.

Regarding the long-overdue evidence from partners on their intended use of direct cash transfers and the possible non-implementation of agreed activities in respect of direct cash transfers, the audit team noted that, rather than taking further action to obtain evidence of the use of the funds and recovering the ineligible expenditures, the office was contemplating writing off the amount. OIAI noted a similar situation involving the same government partners in respect of the health basket fund, for which ineligible expenditures that could be reclaimed amounted to US$2.7 million in 2020. Hitherto, the efforts made by the office to recover approximately US$55,000 in ineligible expenditures identified by external auditors had been ineffective.

**Agreed action 5 (medium priority):** The office agrees to assess the impact of the measures taken to minimize delays in clearing supplies from customs and, if needed, identify and implement further measures in this respect.

Staff Responsible: Deputy Representative, Operations
Implementation Date: 30 June 2021

**Agreed action 6 (medium priority):** The office agrees to escalate to appropriate levels of the Government of Niger or UNICEF Headquarters the issues of long-overdue evidence from government implementing partners regarding the intended use of direct cash transfers and the possible non-implementation of agreed activities in respect of direct cash transfers.

Staff Responsible: Deputy Representative, Operations
Implementation Date: 30 June 2021

**6. Distribution of supplies to partners**

According to VISION, the UNICEF enterprise resource management system, the “Shipment End
Dates” (delivery dates) for supplies related to 456 release orders (amounting to US$10.23 million) were between 30 to 180 days after the supplies should have been received by the implementing partners. This meant that VISION contained inaccurate information and was therefore an unreliable source of information for monitoring and managing decisions in respect of the distribution of supplies. This occurred because the “Shipment End Date” is generated when the office acknowledges receipt of the supplies by the implementing partner in VISION, which only permits the selection of a day in the month in which the acknowledgement is entered and does not accept any date in any previous month.

During a visit to a major implementing partner, the audit team also noted that supplies amounting to US$1.2 million had been released from a UNICEF warehouse to the partner after the recommended delivery date. While the COVID-19 pandemic contributed to the delays in distributing supplies to partners, it was not the only contributing factor. In some instances, the estimated arrival dates in the relevant planning documents were not realistic, as programme sections often issued release orders without proper consideration of the time required for other activities in the supply chain, such as the engagement of freight forwarders, cost confirmation and contract establishment, prepositioning of trucks, loading and transportation.

The office defines and schedules supply requirements and logistics support to meet the needs of the programme and its internal operations. A supply plan should include all supply requirements with realistic delivery time frames to ensure that supplies are available when needed and activities are carried out in a timely manner.

**Agreed action 7 (medium priority):** The office agrees to take appropriate actions to ensure the timely and accurate recording of supply distribution information in VISION and undertake an integrated approach to planning the distribution of supplies that considers all interdependent activities, from procurement to delivery, in order to further support the timely receipt of supplies by end users.

Staff Responsible: Deputy Representative, Operations
Implementation Date: 30 June 2021

7. **Warehouse management**

As at 10 February 2021, the office had an unusually large inventory of supplies that should have been delivered to intended beneficiaries and/or used for intended purposes. These included US$6.6 million worth of programme and emergency supplies in two warehouses, one in Niamey and the other in Maradi. Approximately 4 per cent of the items had been in the warehouses for more than a year – examples of these included approximately US$539,195 worth of supplies related to expired grants and items worth US$599,371 that should have been delivered directly to partners.

The office confirmed that there was a large inventory of supplies because it had purchased large quantities of supplies to maintain a reasonable stock level, which could not always be achieved because of the long procurement process. The audit team observed that the large quantity of supplies in warehouses indicated the need to establish minimum stock levels and finalize arrangements that would govern the transfer of items to partners in a timely manner. Regarding the latter, at the time of the audit, the memorandum of understanding requiring partners to take
possession of the items amounting to US$599,371 had not been finalized.

**Agreed action 8 (medium priority):** The office agrees to take appropriate steps to maintain an acceptable level of inventory, including by establishing minimum stock levels, and promptly finalizing arrangements with partners for their receipt and distribution of supplies.

Staff Responsible: Deputy Representative, Operations
Implementation Date: 30 June 2021

### 8. Assurance activities

The office had properly assessed the risks of working with partners and planned to undertake appropriate assurance activities, including spot checks, programmatic visits and audits under the UNICEF harmonized approach to cash transfers (HACT). However, of the 92 spot checks planned for 2020, 34 were not conducted. These included spot checks of 16 high-risk and 3 significant-risk partners, and the audits of 2 major partners (including 1 rated as high risk) that received US$1.5 million and US$1.4 million, respectively. Of the 83 planned programmatic visits planned in 2020, 65 were not conducted. These included visits to 29 partners that were rated as high risk and 2 others that were rated as significant risk.

The office attributed the non-implementation of the minimum assurance activities to COVID-related restrictions; however, the audit team observed that the office could have adjusted its assurance plan based on the COVID-related emergency procedures established by UNICEF. This would have sharpened the office’s focus on key risks and ensured the minimum level of assurance expected by UNICEF under the circumstances. The office had signed a long-term agreement with a third party to conduct spot checks in 2021 and was in the process of establishing a long-term agreement with another third party to conduct programmatic visits.

To obtain reasonable assurance that partners are using funds provided to them as intended, UNICEF uses HACT. This is a risk-based framework that involves assessing the risks involved in working with a particular partner and tailoring the type and number of assurance activities accordingly. The office’s HACT assurance plans for 2019 and 2020 were governed by the minimum requirements set by UNICEF.

**Agreed action 9 (medium priority):** The office agrees to review and adjust its assurance plan in line with UNICEF COVID-related emergency procedures in order to obtain the level of assurance expected by UNICEF under the circumstances and optimize the use of its resources, including the recently established long-term agreement with a third party to provide assurance services.

Staff Responsible: Chief of Planning, Monitoring and Evaluation; HACT Specialist
Implementation Date: 31 May 2021
Annex: Methodology and definition of priorities and conclusions

The audit team used a combination of methods, including interviews, document reviews and testing samples of transactions. The audit compared actual controls, governance and risk management practices found in the office against UNICEF policies, procedures and contractual arrangements.

OIAI is firmly committed to working with auditees and helping them to strengthen their governance, risk management and control processes in the way that is most practical for them. With support from the relevant regional office, the country office comments on the OIAI draft report and works with the audit team on action plans to address the observations. These plans are presented in the report together with the observations they address. OIAI follows up on these actions and reports quarterly to management on the extent to which they have been implemented. When appropriate, OIAI may agree an action with, or address a recommendation to, an office other than the auditee’s (for example, a regional office or Headquarters division).

The audit looks for areas where internal controls can be strengthened to reduce exposure to risk of fraud or irregularities. It is not looking for fraud itself. This is consistent with normal auditing practices. However, UNICEF auditors will consider any suspected fraud or mismanagement reported before or during an audit and will ensure that the relevant bodies are informed. This may include asking the investigations section to take action if appropriate.

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors. OIAI also followed the reporting standards of the International Organization of Supreme Audit Institutions.

Priorities attached to agreed actions

**High:** Action is considered imperative to ensure that the audited entity is not exposed to high risks. Failure to take action could result in major consequences and issues.

**Medium:** Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.

**Low:** Action is considered desirable and should result in enhanced control or better value for money. Low-priority actions, if any, are agreed with the regional office management but are not included in the final report.

Conclusions

The overall conclusion presented in the summary falls into one of four categories:

**(Unqualified (satisfactory) conclusion)** Based on the audit work performed, OIAI concluded at the end of the audit that the governance, risk management and internal control processes to mitigate the significant risks in the areas audited were generally established and functioning during the period under audit.
[Qualified conclusion, moderate]
Based on the audit work performed, OIAI concluded at the end of the audit that, subject to implementation of the agreed actions described, the governance, risk management and internal control processes to mitigate the significant risks in the areas audited were generally established and functioning during the period under audit.

[Qualified conclusion, strong]
Based on the audit work performed, OIAI concluded that the governance, risk management and internal control processes to mitigate the significant risks in the areas audited needed improvement to be adequately established and functioning.

[Adverse conclusion]
Based on the audit work performed, OIAI concluded that the controls and processes related to governance, risk management and internal controls to mitigate the significant risks in the areas audited needed significant improvement to be adequately established and functioning.