

Internal Audit of Immunization activities in UNICEF

December 2018



Office of Internal Audit
and Investigations (OIAI)
Report 2018/16

Summary

The Office of Internal Audit and Investigations (OIAI) has conducted an audit of immunization activities in UNICEF. The objective of the audit was to assess the adequacy and effectiveness of the governance, risk management and control processes related to the management of immunization activities. The audit covered the period from January 2017 to August 2018.

The audit focused on immunization-related activities carried by the UNICEF offices in India, the Central Africa Republic and Uganda, and on the support provided by the Programme Division (PD) and Supply Division (SD) to host government countries and UNICEF country offices to implement these activities. The detailed audit results on the implementation of immunization activities by the three country offices are included in the reports of the respective country-office audits (2018/05, 2018/01, and 2018/04). This report reflects summaries of those results as well as the results of the review of the support activities carried out by the PD and SD. The audit did not cover the procurement of vaccines.

The UNICEF Immunization Roadmap 2018 – 2030 sets out the organization's priorities on immunization through 2030, with focus on the UNICEF's 2018-2021 Strategic Plan period. The Roadmap complements UNICEF's 2016-2030 Strategy for Health, which articulates organizational priorities on immunization and describes how these priorities contribute to overarching strategic goals on health and health systems strengthening. In immunization, UNICEF works with various partners, including Gavi, the Vaccine Alliance¹. UNICEF is also a signatory to the Global Vaccine Action Plan (GVAP)² framework, which aims to provide equitable access to existing vaccines to people in all communities. UNICEF works on immunization across more than 130 country programmes.

In 2016, UNICEF procured 2.5 billion doses of vaccines for 95 countries at a cost of US\$ 1.643 billion. In 2017, vaccines for polio (over 1.3 billion doses for polio eradication) and all types of preventative diseases were procured at a cost of US\$ 1.3 billion. During the period 2000–2015 UNICEF and partners reported that measles deaths among under-five children declined by 79 per cent, and deaths from neonatal tetanus fell by 83 per cent. Furthermore, it was reported that by the end of December 2017, polio eradication efforts had led to a decline in the number of polio cases and the geographic scope of affected areas put polio on the brink of global eradication, representing one of the greatest achievements in public health. Despite this progress, it was reported that global vaccine coverage had stagnated, increasing by only one percentage point since 2010.

The audit noted many achievements and positive practices. PD, SD and the Public Partnership Division (PPD), and regional and country offices, played the pivotal roles in the mobilization of resources and procurement and distribution of vaccines, equipment, and supplies. They were also supporting a very wide range of other immunization efforts, including capacity building of UNICEF country office staff and Government health workers in planning, monitoring, and reporting immunization. The support also included communication and social mobilization

¹ Gavi, the Vaccine Alliance, known until 2014 as the GAVI Alliance, is a partnership of countries, organizations and private-sector donors aimed at vaccinating young people in developing countries.

² The GVAP - endorsed by the 194 Member States of the World Health Assembly in May 2012 - is a framework to prevent millions of deaths by 2020 through more equitable access to existing vaccines for people in all communities. The GVAP can be found at https://www.who.int/immunization/global_vaccine_action_plan/GVAP_doc_2011_2020/en/.

efforts to generate demand for immunization, increase access, and coverage. The Supply Division and regional and country offices were providing technical support to strengthen the management of cold chain equipment and vaccines handling.

At the country level, there were good mechanisms for coordination with key partners, including planning, and delivery of vaccines to Governments' central stores. In one country visited, the UNICEF country office was increasing coverage with many innovative approaches, including working with educational institutions, and with freelance media on responsible reporting of the effects of immunization.

Regarding polio, UNICEF and its partners had good processes for polio-risk assessment and reporting of cases. These included functional eradication and outbreak management groups and task teams in high-risk countries. There was a global compact between UNICEF Headquarters, regional and country offices, which set out roles, responsibilities, accountabilities and coordination processes for polio.

Action agreed following the audit

However, the audit identified a number of areas where further action was needed to better manage risks to immunization activities. In discussion with the audit team, PD, SD, PPD and UNICEF's Field Results Group have agreed to take a number of measures. Of these, two are being implemented as a high priority – that is, to address issues requiring immediate management attention. They are as follows:

- i. Share with donors and key partners – preferably in the relevant proposals and grant agreements – detailed information as to how the Harmonized Approach to Cash Transfers operates, and its limitations. This will include the risks to, and responsibilities and accountabilities for, the management of funds channeled through UNICEF.
- ii. Explain to donors the additional risks involved in implementing immunization activities in countries with very weak capacities and systems (mostly in humanitarian situations), and agree on UNICEF's responsibilities and accountabilities in such countries.

Conclusion

Based on the work performed, OIAI concluded at the end of the audit that, subject to implementation of the agreed actions described, the UNICEF's governance, risk management and internal controls for immunization were generally established and functioning during the period under audit. The PD, SD, Public Partnership Division Group and OIAI intend to work together to monitor implementation of the measures that have been agreed.

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Objectives and Scope

The objective of the audit on immunization has been to provide assurance as to whether there are adequate and effective controls, risk-management and governance processes related to the management of immunization activities in UNICEF. The audit sought to identify areas for improvement to reduce exposure to fraud irregularities and ensure effective and efficient delivery of results for children.

The audit covered the period from January 2017 to August 2018. This was a thematic audit, in which OIAI reviewed UNICEF's immunization-related activities in India, the Central Africa Republic and Uganda, and on the support provided by the Programme Division (PD) and Supply Division (SD) to host government countries and UNICEF country offices to implement these activities. The audit did not cover the procurement of vaccines and lower-level risks, which have been communicated to the relevant offices in the process of the audit.

This report presents the audit results related to the more important risks and issues found by the audit, the measures agreed with the client offices to address them, and the timeline and accountabilities for their implementation. The detailed audit results on the implementation of immunization activities by the three country offices are included in the reports of the respective country-office audits (2018/05, 2018/01, and 2018/04).

Audit Observations

Capacity building and knowledge transfer

Two of the six guiding principles included in the 2011-2020 GVAP are country ownership and sustainability of immunization activities.³ These imply that immunization programmes should be led and run, where possible, by national governments, and that there should be in-country capacity so that immunization activities are not dependent on support from external actors.

The audit reviewed pertinent documents and information from three UNICEF country offices and also held discussions with staff of two of UNICEF's regional offices, the three country offices, and with government partners in these countries. These reviews and discussions indicated persistent and, in some cases, increasing dependence of governments on UNICEF and its partners for investment in nearly all their immunization activities, including the procurement of equipment and supplies. It also included funding of posts to augment governments' capacities for supply-chain management, implementation of outreach activities, demand generation, monitoring, generation of evidence to strengthen immunization activities, etc. In the three country offices visited, the governments either did not have enough staff, or the available staff did not have appropriate skills to implement immunization activities.

The audit noted the efforts being made by UNICEF and its partners to help government partners eventually take full ownership of, and sustain, immunization activities. In the three country offices visited, UNICEF had agreements with donors not only to procure equipment and supplies and fund staff costs, but also to fund consultancies for preparation and delivery

³ The others are: Shared responsibility and partnership; equity; integration with broader health systems; and innovation.

of training modules, skills transfer and, in one country visited, construction of training facilities. However, the capacity-development activities appeared to be inadequate to reduce the capacity gaps and prepare the governments to take full ownership of and sustain immunization activities.

Some governments saw the consultants and staff provided by UNICEF and its partners as additional resources to carry out routine work, rather than develop capacity and transfer skills. This was more apparent in two of the three sampled countries, where the required infrastructure had not been well developed. In the third country, there was a relatively well-functioning immunization system with good support from the government. However, even in this case, there was extensive reliance on temporary assistance from UNICEF and its partners, and this meant that retention of knowledge in the relevant ministries and departments would be a challenge. In fact, in meetings with the audit, some officials emphasized the continuing need for temporary staff solutions and funding of posts.

Good business practice for a capacity-building and knowledge transfer programme would include a medium/long-term strategy and framework that broadly establishes accountability of all actors, describes what success should look like, and sets out a roadmap to achieve it. Such a strategy may also describe how the capacity development needs and specific activities are to be determined and prioritized, and to whom they should be allocated. While UNICEF has a Health Systems Strengthening strategy which details such activities, the audit did not find an immunization-specific strategy/framework for capacity development to enable the relevant governments to take full ownership of and sustain immunization activities.

The absence of such a framework meant that a holistic, standardized basis for assessing progress of capacity development activities from end-to-end could be challenging. This posed the risk of adequate and standardized tracking of progress of beneficiary governments towards effective management of immunization activities and making satisfactory progress towards taking ownership of them, and making them sustainable.

Capacity-development activities for immunization and vaccines management were in the workplans of both PD and SD, and those of regional offices. However, it was not clear how these activities were prioritized and how the planning and reporting for these activities were coordinated.

Agreed action 1 (medium priority): Programme Division agrees to, in collaboration with the Supply Division, regional offices and other offices as appropriate, implement a capacity development strategy and framework for immunization that can be adapted to different country contexts. The strategy will broadly establish accountability and responsibilities of all divisions, offices concerned, and other stakeholders.

Target date for completion: June 2019

Responsible staff members: Senior Adviser Health, Health Section

Agreed action 2 (medium priority): Programme Division agrees to, in collaboration with the Supply Division, regional offices and other offices as appropriate, and based on lessons learned from evaluations, engage with key partners and donors to invest in long-term capacity building efforts to enable the governments to take full ownership of, and sustain, immunization activities.

Target date for completion: December 2019

Responsible staff members: Senior Adviser Health, Health Section

Vaccine forecasting and supply-chain management

Forecasting is fundamental in immunization programmes, enabling as it does, vaccine production scheduling by suppliers, timely delivery in the right quality and quantity, and efficient stock controls. Wide variations between the countries forecast quantities and values and the quantities that countries end up buying through UNICEF may indicate poor data quality or issues with the forecasting tools used. This could cause problems in timely meeting of demand by country offices and host governments leading to stock-outs or excessive inventory carrying costs. Accurate forecasting also makes it possible to estimate, and raise, the funds needed.

The 2017 assessment of the GVAP had reported that 73 countries experienced stock-outs in 2016, attributing those in low-income countries to inaccurate forecasting and delays in procurement. Audit review of the forecasts prepared by seven sampled countries and received by SD showed wide variations between forecast quantities and values of vaccines and devices, and those actually procured. These wide variations indicated that countries continued to have problems in forecasting their immunization supply requirements. The audit noted that the forecasts prepared by countries were reviewed by SD which, following appropriate adjustments, prepared the consolidated forecasts shared with vaccines suppliers. This mitigated some of the risks noted above.

As part of the UNICEF Health Strategy for 2016–2030, SD aimed to strengthen national health systems' supply chains; this required high-quality data. To help improve the quality of data used by countries, in 2016 SD developed, and shared with governments, an on-line tool called Visibility for Vaccines (ViVa). ViVa enables visualization of vaccine stock levels (an early warning system) and forecasting, procurement of the right quantities, and funding decisions. However, at the time of the audit in April 2018, ViVa was being used by only 18 countries. In interviews with staff in two regional offices, audit was informed that the reasons for not using the tool ranged from lack of knowledge on how to use it, multiplicity of requested information by various parties covering similar areas but in different formats, and/or hosts governments already having their proprietary tools that generated same information as requested through ViVa.

SD told the audit that it had completed updating ViVa in May 2018 and an independent assessment was expected to be completed by December 2018. In the audit's view, this could be used an opportunity for UNICEF to identify the countries with the most needs, and increase its support to them.

Agreed action 3 (medium priority): Supply Division agrees to, in collaboration with Programme Division and regional offices, use available data to identify countries with weak capacities for preparing accurate and reliable vaccine forecasts, and implement a targeted strategy and action plan to help improve their forecasting.

Target date for completion: April 2020

Responsible staff members: Monitoring, Strategic Data and Evaluation Unit, Supply Division

Agreed action 4 (medium priority): Supply Division agrees to, informed by the on-going assessment, continue to engage and understand the end-users (countries and regions)

challenges in using the supply chain management tool, Visibility for Vaccines, and establish a plan to address those challenges.

Target date for completion: September 2019

Responsible staff members: Monitoring, Strategic Data and Evaluation Unit, Supply Division

Coordination of immunization activities at field level

At country-office level, planning, implementation, monitoring and support of immunization activities were coordinated by various inter-agency committees and task forces. These consisted of representatives of UN agencies, government counterparts and donors.

The audit noted that, in one of the sampled countries, there were no terms of reference (ToRs) for some committees; where ToRs did exist, their objectives were not clear. Membership was not defined, and the roles and responsibilities of the different members, and the support functions (such as secretarial), were not clearly established. Government counterparts and development partners and other UN agencies did not always attend meetings. In some cases, the meetings were not held regularly, and representatives varied from one meeting to another.

The audit appreciated that UNICEF offices did not have leadership roles for the committees and task forces. However, as members, and key partners in the implementation of immunization activities, these offices could encourage clear ToRs and improved commitments of all partners to the committees and task forces.

Specific observations on the above had been made during the relevant country-office audits, and the offices concerned had already agreed to take appropriate actions to address risks identified. OIAI is monitoring implementation of these actions. No recommendations are therefore made in this report.

Accountabilities and responsibilities for immunization activities

As stated earlier, PD, SD, and UNICEF's regional and country offices were all involved in immunization-related activities, with involvement from other divisions and offices, including the Public Partnership Division (PPD). Each contributed to the achievement of outputs and reported results. Discussions with staff suggested a need for articulation of the accountability and responsibility for immunization activities.

For example, donor agreements were signed by PPD, but there was a tendency for some donors to require accountability for their implementation not from them but from PD. Meanwhile some country offices routinely committed themselves to providing donor partners with information not required by the signed agreements. Where the country offices did not comply, or had difficulties in reporting on the additional areas, donor follow up was often with headquarter offices that may not have been aware about the additional reporting.

The audit also noted that PD, SD and regional offices all had responsibilities for technical oversight, quality assurance of immunization activities that were implemented at country-

office level and for technical support. However, these responsibilities were not formally defined and it was not clear who had overall accountability.

Agreed action 5 (medium priority): The Programme Division agrees to, in collaboration with Supply Division, regional offices and the Field Results Group, clarify responsibility and accountability for implementation of immunization of activities.

Target date for completion: December 2019

Responsible staff members: Senior Adviser Health, Health Section and Human Resources focal point for PD

Monitoring of immunization activities at field level

The three country offices visited had prepared field-monitoring plans, and UNICEF staff and consultants prepared field-monitoring reports. The staff undertaking the monitoring activities were knowledgeable on immunization issues and were familiar with key risks to effective immunization coverage. However, the audit noted the following.

Field monitoring: Field-monitoring visits could have been more robust in identification and reporting of key impediments to immunization, not only regarding specific partners but also government ownership and sustainability of immunization activities. During OIAI visits, impediments to immunization were noted that could have been identified and reported in the UNICEF monitoring reports but they were not. Such impediments included excessive reliance at the visited field locations on donor funds for the immunization programme, limited investments by the government in routine immunization, capacity gaps in service delivery and lack of reliable local data on vaccines wastage.

Also, from discussions with staff and review of monitoring reports, the audit concluded that staff did not verify the accuracy of results reported by implementing partners. Further, responsibility to implement recommendations arising from monitoring visits was not always assigned, or timelines indicated; making it difficult for the office to check that the recommended actions had been implemented and were effective.

Application of HACT to immunization activities: An important part of monitoring, for UNICEF and some other UN agencies, is the Harmonized Approach to Cash Transfers (HACT) framework. This is intended to ensure that cash transfers to partners are used to achieve intended results. HACT requires that offices carry out a risk assessment of the individual partner, and set the level of assurance activities accordingly. These activities include programmatic visits, which check that activities are proceeding as agreed and identify any bottlenecks. They also include spot checks, audits and financial management capacity-development. HACT is applied in all countries regardless of their operational contexts.

However, programmatic visits were not always implemented as planned or in line with UNICEF guidelines. Some implementing partners with significant risks were not assessed and the quality of some programmatic visits needed improvement.

A review of spot-check reports found that some of the findings were not clearly formulated, recommendations were either not relevant or there was no timeline identified for the implementation of the agreed actions. Also, in some cases, findings and recommendations did not have risk ratings.

In some cases, programme staff did not have a clear understanding of how the results of HACT assessments should be used. There were no formal follow-up mechanisms to monitor the status of implementation of high-priority recommendations arising from assurance activities including scheduled audits.

The above noted shortcomings in the implementation of HACT cut across all programmes, not only immunization. Recommendations regarding HACT in the areas noted above have already been made in the reports of the three country-office audits, so are not included in this report.

Reporting immunization activities: For immunization activities under Gavi, the Vaccine Alliance, Targeted Country Assistance (TCA), a self-reporting tool was used to report progress towards achieving milestones in seven programme areas (demand promotion, supply chain, coverage and equity, sustainability/financing, Leadership Management and Coordination, data, and vaccine implementation). The countries reported each milestone as either “completed; major delays; minor delays; on track or reprogrammed.” The report was accessible to all the registered immunization stakeholders at the country level including key donors of the Gavi Alliance. The milestones were established by the UNICEF Country Offices based on a needs assessment from the Joint Appraisal. Each country selected the number of milestones to report upon.

The audit felt that the milestones in some countries (ranging from four in one country to 39 in another) were too many, making them difficult to monitor or give meaningful information regarding achievement of results. Further, a review of these milestones indicated that they were a mix of activities, milestones, and outputs, which would complicate the reporting on the status of the outputs and results achieved. There were no guidelines to countries regarding the number of milestones to develop and to ensure they were appropriate and useful in monitoring programme activities.

Agreed action 6 (medium priority): Programme Division agrees to, in collaboration with the other members of Gavi, the Vaccine Alliance, review the number and quality of immunization and vaccination milestones that are periodically reported by TCA countries, and give those countries guidance on their use.

Target date for completion: June 2019

Responsible staff members: Senior Adviser Health, Health Section

UNICEF’s commitment for the management of immunization funds

Where donors had assessed a government’s financial management systems as inadequate, they had channelled some funds for immunization activities to beneficiary governments through UNICEF, to provide reasonable assurance that funds were properly managed and accounted for, and used as intended. The expectation has been for UNICEF to use its existing systems and procedures, including HACT, for managing and accounting for the funds. In agreeing on funding arrangements, the strengths as well as the limitations of these systems and procedures need to be clearly articulated. Also, there should be clarity regarding UNICEF’s responsibilities and accountabilities when funds are channelled to governments through its systems.

UNICEF had been improving the application of HACT since the revised framework was introduced in 2014. However, there are still weaknesses in its implementation and significant risks remained (see observation on *Monitoring of immunization activities at field level*).

However, the audit found no clear evidence that UNICEF had told donors exactly how HACT worked while negotiating for, and accepting, their funding.

UNICEF needed to be very clear that the HACT procedures are based on assessment of the risk involved with a given partner, and do not necessarily focus on the use of funds from a specific donor. UNICEF also needed to clearly communicate its reliance on government implementing partners to not only implement agreed activities, but to also account for provided funds. Explaining this clearly from the outset would enable informed decision-making by donors, and help determine whether additional controls should be agreed specifically for beneficiary countries with very weak capacities and systems. It would also help build and sustain trust with donors and safeguard UNICEF's reputation should government implementing partners fail to properly account for funds provided to them. Moreover, the accountabilities and responsibilities for funds channelled through UNICEF should also be clarified and documented.

Recommendation 7 (high priority): The Public Partnership Division, in collaboration with Field Results Group, Programme Division, and other offices as necessary, should:

- i. Share with donors and key partners (preferably in the relevant proposals and grant agreements) detailed information on how the harmonized approach to cash transfers operates and its limitations including the risks, responsibilities and accountabilities for the management of funds channeled through UNICEF.
- ii. Provide a guideline to country offices for use during the proposal/programme development phase that requires them to inform donors of the additional risks involved in implementing of immunization activities in countries with very weak capacities and systems (mostly those in humanitarian situations), and to agree on UNICEF's responsibilities and accountabilities in such countries.

Target date for completion: June 2019

Responsible staff members: Public Partnership Specialist, Multilateral & Intergovernmental Partners

Vaccines wastage and disposal of immunization waste materials

A key factor in forecasting and estimating needs was vaccine wastage. In two of the three countries visited, there was no reliable data on vaccines wastage arising from routine immunization activities. In the third country, the last comprehensive assessment of vaccines wastage had been in 2010, more than eight years earlier; the data was therefore no longer useful for forecasting. (The assessment had found that there was poor documentation of vaccine wastage at all levels.)

Management of waste materials was also an issue. SD told the audit that, in consolidating deliveries to reduce the number of transactions and achieve efficiencies in delivery of safe immunization devices, they had encountered a major challenge related to vaccine waste management; immunization activities had generated approximately 30,000 cubic metres of contaminated waste each year. In the countries visited, the audit noted that there were no comprehensive systems for disposal of waste from immunization activities. This could have environmental and social consequences should vaccines waste such as syringes and unused

vaccines and cold-chain equipment end up in communal dumpsites – and because of this, it also represented a high reputational risk for UNICEF.

The audit reviewed the memoranda of understanding and/or grant agreements covering immunization, and noted that they lacked budgets and other provision for the safe disposal of waste from vaccines and cold-chain equipment. Regional office staff interviewed stated that immunization campaigns included waste disposal in the planning stage. However, this was not a requirement for routine immunization programmes. One region said that advice and guidance on waste disposal was provided to country offices on request. However, no specific waste-disposal guidelines were issued to country offices. Another region mentioned that disposal of cold-chain equipment was a challenge, as vaccines materials were sometimes non-biodegradable. They commented that only a few host governments' hospitals and health centres had operational incinerators.

Agreed action 8 (medium priority): Programme Division agrees to, in collaboration with Supply Division and other immunization partners such as WHO, implement a strategy for technical support to country offices and host governments for periodic gathering of information on vaccines wastage arising from all immunization activities.

Target date for completion: June 2019

Responsible staff members: Senior Adviser Immunization, PD Health, O/P Copenhagen

Agreed action 9 (medium priority): Programme Division agrees to, in collaboration with Supply Division and key partners such as WHO:

- i. Define options for the safe disposal of waste generated by immunization activities and for the decommissioning of cold-chain equipment.
- ii. Review existing guidelines and define a communication strategy to roll out identified options.

Target date for completion: December 2019

Responsible staff members: Senior Adviser Immunization, PD Health, O/P Copenhagen

Annex A: 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 internal controls, governance and risk management practices in the way that is most practical for them. With support from the relevant regional office, the regional office reviews and comments upon a draft report before the departure of the audit team. The Representative and their staff then work with the audit team on agreed 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 HQ division).

The audit looks for areas where internal controls can be strengthened to reduce exposure to fraud or irregularities. It is not looking for fraud itself. This is consistent with normal practices. However, UNICEF's 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 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 control processes over the office 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 controls and processes over the office were generally established and functioning during the period under audit.

[Qualified conclusion, strong]

Based on the audit work performed, OIAI concluded that the controls and processes over the office needed improvement to be adequately established and functioning.

[Adverse conclusion]

Based on the audit work performed, OIAI concluded that the controls and processes over the office needed significant improvement to be adequately established and functioning.