

**THE HEALTH SERVICES IMPROVEMENT PROJECT
FUNDED BY THE INTERNATIONAL DEVELOPMENT
ASSOCIATION AND THE HEALTH RESULTS INNOVATION
TRUST FUND UNDER GRANT AGREEMENT
NO. H183-LA, H695-LA AND HRITF010518**

**MANAGEMENT LETTER
FOR THE PERIOD FROM 1 OCTOBER 2014 TO 30 JUNE 2015
(PROJECT CLOSURE DATE)**



Dr. ChansalyPhommavong
Assistant to National Project Coordinator (Project Manager)
Health Services Improvement Project
Vientiane, Lao PDR

Date: 25 December 2015

Dear Dr. ChansalyPhommavong,

We have completed our audit of the financial statements of the Health Services Improvement Project (the Project or HSIP) for the period from 1 October 2014 to 30 June 2015 (Project closure date). We are pleased to report the control and other issues arising from our work, together with our recommendations for improvement.

Audit scope

Our audit concentrates on areas of material risk of error in the financial statements to allow us to reach our opinion in a cost effective manner. These procedures are designed primarily in order for us to form an audit opinion on the financial statements as a whole. Therefore, the matters raised in this and other reports that flow from the audit are only those that have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. You should also note that the maintenance of an adequate system of internal control is the responsibility of management.

We would be pleased to discuss with you an extension of our audit to review any activities that potentially concern you. This might include a review of procedures relating to corporate governance, fraud limitation, or any other matters.

Contents of this report

Details of the issues that we believe should be brought to your attention have been set out on the following pages of the report. Each point has been discussed with responsible members of management and their responses have been included in the report.

We have given each of the issues a risk rating with regard to its relative significance as follows:

- **High:** A significant weakness that could compromise internal controls and/or operational efficiencies and should be addressed as a matter of certain urgency.
- **Medium:** A weakness that can undermine the system of internal controls and/or operational efficiencies and should be addressed within an agreed timescale, but with lower priority than High.
- **Low:** A weakness that does not seriously compromise the system of internal controls and/or operational efficiencies but should be addressed by management.



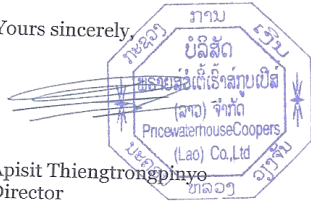
Use of this report

This report has been prepared solely for the use of the Government of the Lao PDR, the management of the Project and the World Bank, and should not be made available to third parties. If a third party were to obtain a copy without our written consent, we would not accept responsibility for any reliance that they may place on it.

Further information

We would like to take this opportunity to express our appreciation to you and your staff for the cooperation that we received during our audit. If there is any matter that you wish to discuss further, please contact Chanthasone Vilavong or me at our office.

Yours sincerely,



Apisit Thiengtrongpinyo
Director
Vientiane, Lao PDR



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I. Executive summary

Our audit was based on the terms of reference (ToR) issued by the Project, which were included in the Audit Service Contract dated 12 January 2015. Below is a summary of the matters that came to our attention in the course of our audit for the period from 1 October 2014 to 30 June 2015 (Project closure date) and the locations to which they apply.

No	CURRENT YEAR'S FINDINGS, IMPLICATIONS AND RECOMMENDATIONS	Level of risk	Applicable MOH Department						SVK	SLV	CPS	SEK	ATP
			PMU	NPCO	DTR	DOF	DHHP	DHC					
1	RISK CONTROL												
1.1	Advance clearance procedures do not comply with the Financial Management Manual	M	✓										
1.2	No journal vouchers to support certain accounting recorded and accounting adjustments	M							✓				
1.3	Insufficient information in supporting documents	M	✓						✓		✓		
1.4	Vehicle registration certificates were not in the Project's name	M	✓										
1.5	Vehicle log books were not properly maintained and did not record all travel	M	✓										
1.6	Assets were not used for the Project's purposes	M			✓								
1.7	Advance is present in negative balance for ATP	M											✓

I. Executive summary (continued)

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Remarks:

Key to locations:

- NPCO: National Project Condition Office
- DTR: Department of Training and Research
- DOF: Department of Finance
- DPPH: Department of Hygiene and Health Promotion
- DHC: Department of Health Care
- DPIC: Department of Planning and International Cooperation
- MCHC: Mother and Child Health Center
- PMU: Vientiane Capital
- SVK: Savannakhet Province
- SLV: Salavanh Province
- CPS: Champasack Province
- SEK: Sekong Province
- ATP: Attapue Province

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II. PURPOSE, SCOPE AND METHODOLOGY OF THE AUDIT

The objective of the audit of the financial statements, as outlined in the ToR, is to enable the independent auditor to express a professional opinion on the financial position of the Project as at 30 June 2015 (Project closure date), and on the eligibility of claims made via statements of cash receipts and disbursements and on the statement of fund balance for the period from 1 October 2014 to 30 June 2015 (Project closure date).

The audit was carried out in accordance with International Standards on Auditing (ISA), and included such tests (on a sampling basis) and auditing procedures as we considered necessary under the circumstances and limitations. As indicated in the ToR, in carrying out the audit, special attention was paid to the audit objective, which was to review whether:

- (a) External funds have been used in accordance with the conditions of the financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided. Relevant financing agreements include Grant Agreement No. H183-LA, H695-LA and HRITF010518.
- (b) Counterparty funds have been provided and used in accordance with the relevant financing agreement, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- (c) Goods and services financed have been procured in accordance with the relevant financing agreement and specifically in line with current guidelines.
- (d) Necessary supporting documents, records, and accounts have been kept in respect of all Project activities.

III. WORK PERFORMED

The audit work performed on the accounting records, on a sampling basis, included the following procedures:

- Confirming the amounts transferred by the International Development Association (IDA) to the Project and payments made by IDA.
- Confirming the Project's bank account balances as at 30 June 2015 and reviewing bank reconciliation statements, if any.
- Reviewing the Statement of Special Accounts and the Project's Special Accounts Statement, reconciling disbursements received from IDA to the IDA statements and bank records, and ensuring that withdrawals are in accordance with the Grant Agreement No. H183-LA, H695-LA and HRITF010518.
- Reviewing the reconciliation of funds transferred by IDA with the receipts for these funds.
- Tracing sample significant expenditure transactions to supporting documents to determine whether payments were eligible, properly authorised, adequately supported and necessary for the purposes of the Project.
- Performing a physical inspection of selected fixed assets to confirm that they actually exist and are used for the Project's purposes.
- Reviewing, through enquiries, compliance with the Grant Agreement No. H183-LA, H695-LA and HRITF010518.
- Reviewing internal and accounting controls to identify areas for possible improvement.

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IV. FINDINGS, IMPLICATIONS AND RECOMMENDATIONS - RISK CONTROL

1.1. Advance clearance procedures do not comply with the Financial Management Manual

(Applicable locations: PMU)

Finding

Section 6.5, article C of the Financial Management Manual requires that: "travel advance must be cleared within 7 working days for PMU, 15 days for provinces and 20 days for districts". We found that some advances weren't liquidated within the period.

(See **Appendix I** for details.)

Implication

Long-outstanding advances increase the risk that funds will be misappropriated, in which related funds might not be fully recoverable by the Project. Unused advances might not be recovered if advances are not liquidated promptly. As a result, reimbursements could be delayed.

Recommendation

The Project should strictly comply with the Financial Management Manual. The Project should develop tools to monitor outstanding advances to make sure that there are no long-outstanding balances. In addition, a regular report of long-outstanding advances should be prepared and reviewed by the Project's management to ensure advances are followed up.

Management response

We acknowledge and agree with the auditor's comments. In order to overcome these issues, the Project:

- (i) Based on the existing system of weekly meetings, project financial staff will report to the meeting on what activities are being undertaken, who is responsible, how much advance budget was received, when it started and when it will end, the deadline for reporting both technical and financial reports that need to be submitted to NPCO.
- (ii) If advances are not liquidated more than 1 week or 15 days depending on the location, the official notice letter from NPCO signed by the Director of DPIC will send a reminder to that particular department or director of the provincial health department.
- (iii) If advances are still not liquidated and no explanation is received from the department concerned or from the people involved, some financial measure (as a sanction) will be applied
- (iv) In case of number of day overdue 130 days in Appendix 1 No 3 this due to activity has been postponed many time in linking to Minister of Health schedule. The allocated budget was deposited back to NPCO. In total this activities is actually overdue only 49 days

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IV. FINDINGS, IMPLICATIONS AND RECOMMENDATIONS - RISK CONTROL (continued)

1.2 No journal vouchers to support certain accounting recorded and accounting adjustments

(Applicable locations: PMU; ATP and SLV)

Finding

We noted that the Project did not use a formal accounting adjustment to correct an error was found in accounting entries at provincial level. For example, the provincial unit has recorded a duplicate entry in the system and the error was found at PMU level; then the accounting staff at PMU level will directly correct the error in the system without posting the transaction into the GL without creating any supporting document or journal voucher. There were also no journal vouchers for certain transactions.

Implication

If adjustments are made without proper journal vouchers, there may be inconsistencies between the financial information maintained by the PMU and that kept by the provincial unit. This could also lead to difficulties in following-up and tracing accounting transactions to the original supporting documents.

Recommendation

All adjustments must be supported with proper journal vouchers and supporting documents. These should be approved by an authorised person.

Management response

We acknowledge and agree with the auditor's comments. We will officially inform the financial unit at local level to strictly follow the financial rules, especially for any changes in financial documents and that these should be approved by the head of financial unit at central level.

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IV. FINDINGS, IMPLICATIONS AND RECOMMENDATIONS - RISK CONTROL (continued)

1.3 Insufficient information in supporting documents

(Applicable locations: PMU, SVK and CPS)

Finding

Some supporting documents for advance clearances have insufficient information. For example, date, supplier name and supplier contract number in the receipt, summary of expense sheet and no signature of receiver on the invoice or receipt

(See Appendix II for details.)

Implication

Review and approval processes for advances aren't effective as the documents don't comply with the Financial Management Manual. The Financial Management Manual requires that the Project accountant ensure that all payments are supported by valid, original documentation.

Recommendation

The finance team and those involved in reviewing the documentation should strictly comply with the Financial Management Manual and ensure that all supporting documents are valid. They should make sure that the documents have sufficient and accurate information before approving them.

Management response

We acknowledge and agree with the auditor's comments but just for small expense as: expense for snack, however we will ensure all final reports produced after the activity has finished are attached as supporting evidence.

In cases of Appendix II No 1 the receipt is not in line the activity period could be explained that after activities has been complete but and return to Vientiane to change the car front class, therefore payment occurred at Vientiane after activities is completed. With regard to signatory in per-diem receipt but not found in participant register, this due to during the training days, drivers are not participate in the training but they also need to receive per-diem

Regarding issue on not the same signature of participants to per-diem payment (No 5 in the Appendix II) this could be explained that villagers who participated to the activities did not signed by themselves (illiteracy) therefore each day will be different people (may be head of village, may be their relative, ...) take turn to sign for them.

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IV. FINDINGS, IMPLICATIONS AND RECOMMENDATIONS - RISK CONTROL (continued)

1.4 Vehicle registration certificates were not in the Project's name

(Applicable locations: PMU)

Finding

From our inspection of the Project's vehicle certificates, we noted that all provincial vehicles are registered under the name of the Department of Health instead of under the Project's name.

Implication

When vehicle registration certificates are not under the Project's name, it is difficult to monitor the Project's assets, which might be used for purposes other than for the Project.

Recommendation

The Project's vehicles should be registered under the name of the Project instead of the Department of Health.

Management response

We acknowledge and agree with the auditor's comments, and

1. for vehicles purchased during the period of HSIP (original project) we are now preparing to handover to the provincial health office, therefore it is necessary to re-register.
2. for vehicle purchased during the period of HSIP-AF the project has officially informed the provinces to register certificates under the Project's name.

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IV. FINDINGS, IMPLICATIONS AND RECOMMENDATIONS - RISK CONTROL (continued)

1.5 Vehicle log books were not properly maintained and did not record all travel

(Applicable locations: PMU)

Finding

During our review of vehicle log books, we noted that there were several trips carried out without any identification of the purpose of the trip in the log book. In addition, the log books were not properly maintained so as to record the distance (Km) travelled.

Implication

It is very clear that the vehicles are provided to facilitate the Project's activities and therefore should be strictly controlled. In the absence of an adequate review, the vehicles may be used for private purposes and not for the Project's activities. In addition, the fuel cost might be increased unnecessarily and this could cause a dispute with the World Bank.

Recommendation

Vehicle log books must be properly maintained to keep track of all trips. Log books should be reviewed by a responsible officer on a regular basis to monitor the use of vehicles. Private fuel consumption should be monitored and reimbursed to the Project at the rate set by the Project.

Management response

We acknowledge and agree with the auditor's comments. The NPCO will take into account the auditor's finding and will attempt to improve this issue in the next period.

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IV. FINDINGS, IMPLICATIONS AND RECOMMENDATIONS - RISK CONTROL (continued)

1.6 Assets were not used for the Project's purposes

(Applicable locations: PMU)

Finding

From our physical inspection of the Project's assets at PMU, we found the following:

1. There is 1 vehicle No. 7085 was not used by the Project. This vehicle was used by the former Director of DTR MOH to use by the Lao Red Cross, Prime Minister Office

Implication

Without monitoring of using the Project assets, those assets may be improperly used for the Project purposes and it might not be reasonably repaired and maintained as properly.

Recommendation

We recommend that all of the Project's assets should be returned to the Project as appropriately after working hours or after using for supporting the Project activities.

Management response

We acknowledge and agree with the auditor's comments. We will follow-up regarding all of the Project's assets and summarize how they should be used, in order to control the appropriateness of their use and existence of those assets.

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V. STATUS OF PREVIOUS YEARS' FINDINGS

No	FINDING FOR PREVIOUS YEAR OBSERVATIONS	Remark
5.1	Advance clearance procedures do not comply with the Financial Management Manual	Still applicable, see current year finding No.1.1
5.2	No journal vouchers to support certain accounting recorded and accounting adjustments	Still applicable, see current year finding No.1.2
5.3	Insufficient information in supporting documents	Still applicable, see current year finding No.1.3
5.4	Insufficient supporting documentation	Resolved
5.5	Vehicle registration certificates were not in the Project's name	Still applicable, see current year finding No.1.5
5.6	Vehicle log books were not properly maintained and did not record all travel	Still applicable, see current year finding No.1.6
5.7	Incorrect foreign exchange rate used	Resolved
5.8	Assets were not used for the Project's purposes	Still applicable, see current year finding No.1.7

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Appendix I: Advance clearance procedures do not comply with the Financial Management Manual

No	Date	Ref	Locations	Description	Amount in USD	Activity end date	Activity cleared date	No. of days overdue
1	13 Oct 2014	BA197	PMU	They paid for field visit to supervision and monitoring to follow up and advise how to use the medical equipment in SRV, SK, and ATP province (DHC) period 23-31 August 2014	1,898	31 Aug 2014	13 Oct 2014	29
2	4 Mar 2015	BA214.2	PMU	Field visit to accompany with auditor to SKG and SRV provinces.	1,770	21 Feb 2015	4 Mar 2015	11
3	28 May 2015	BA220	PMU	Field visit to supervision on free delivery and free child in CPS Province.	1,707	18 Jan 2015	28 May 2015	130
4	16 Jan 2015	BA211	PMU	Monitoring promotion for financial 05 Southern Prov. 15-25 December 2014	1,707	25 Dec 2014	16 Jan 2015	15
5	19 Jan 2015	BA212	PMU	Monitoring and promotion for procurement, FAR registering for 5 Southern Prov.14-27 December2014	1,658	27 Dec 2014	19 Jan 2015	16
6	23 Oct 2014	BA200.1	PMU	They paid for field visit to inspection utilization of free MH Service in CPS Province and provincial hospital, the total amount paid is 12,662,000LAK	1,575	5 Oct 2014	23 Oct 2014	4

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Appendix I: Advance clearance procedures do not comply with the Financial Management Manual (continued)

No	Date	Ref	Locations	Description	Amount in USD	Activity end date	Activity cleared date	No. of days overdue
7	4 Dec 2014	BA205.1	PMU	Field visit and monitoring the Procurement and Ren	1,541	16 Nov 2014	4 Dec 2014	9
8	21 Nov 2014	BA203	PMU	They paid for field visit to implementation support Mission for the HSIP in SVK and ATP provinces (With the World Bank Team) in amount 10,635,000LAK period 25-29 October 2014.	1,323	29 Oct 2014	21 Nov 2014	9
9	9 Apr 2015	AA172	PMU	Monitoring performance and quality of service Q4 October to December 2014 of SVK, SRV, CPS, ATP	36,424	3 Feb 2015	9 Apr 2015	35
10	16 Jun 2015	BA221	PMU	Field visit to supervision and monitoring for the project	2,963	8 Jun2015	16 Jun 2015	8
11	18 Mar 2015	BA215.1	PMU	Field visit to supervision and monitoring on financial management in districts.	2,038	13 Feb 2015	18 Mar 2015	33

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Appendix II: Insufficient information in supporting documents

No	Date	Ref	Locations	Description	Amount in USD	Misstatement amount in USD	Remark
1	29 Dec 2014	AA167	PMU	Clearance advance for the Internal for free MCH in SVK, SRV, CP	34,442	140	1. There is 1 receipt is not in line the activity period Amount 1,125,000 LAK 2. There is signatory in perdiem Receipt but no in participant register.
2	30 Jun 2015	B005/ SVK	SVK	Paid for patient cash allowance on October to December 2014 for SVK	5,059	12	Edit amount of patients for the period from 10 to 14 patients and 500,000 LAK to be 700,000 LAK

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Appendix II: Insufficient information in supporting documents (continued)

No	Date	Ref	Locations	Description	Amount in USD	Misstatement amount in USD	Remark
3	15 Jun 2015	Bo11/CPS	CPS	Paid for patient cash allowance on Oct to Dec/2014 for Champasak Hospital	3,380	24	Amount per GL is over than supporting document Per GL: 63,694,000 LAK Per detail: 63,307,000 LAK Amount 387,000 LAK
4	15 Jun 2015	Bo12/CPS	CPS	Paid for patient cash allowance on Oct to Dec/2014 for Champasak Hospital	4,481	24	Amount per GL is over than supporting document Per GL: 63,694,000 LAK Per detail: 63,307,000 LAK Amount 387,000 LAK
5	6 Apr 2015	BA217	PMU	Activities conference dialogue on access to services of health care center for ethnic groups in BLK, SRV, ODX 18-28/03/2015	7,577	112	1) BLK: signature of participants to per diem payment weren't the same 19 people as villagers 2) ODX: Provincial and district get per diem twice. - Ms. LiphoneVannachit has different signature between register and per diem payment, and Ban Nummong 3 people, HuayLuk 3 people. 3) SRV:7 people has different signature compare to participants register.
				Total:	55,851	312	