



Independent observer
of the Global Fund

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CONSULTANCY

Terms of Reference (TOR)

Terms of reference for the mapping of accountability and audit arrangements of government-managed health programs in Nigeria and Malawi

1. Background and context of the project

AIDSPAN, the independent observer of the Global Fund to Fight HIV, Tuberculosis and Malaria (www.aidspan.org), is implementing the third phase of a project titled '**Enhancing the capacity of Supreme Audit Institutions (SAIs) to perform finance, compliance, and programmatic audit of Global Health Initiatives (GHIs) supported programs.**' The project aims to support and reinforce Public Finance Management, strengthening the capacity of **seven SAIs, which are the Democratic Republic of Congo (DRC), Malawi, Mozambique, Nigeria, Tanzania, Uganda, and Zimbabwe**, and help them advocate for their adequate resourcing to increase accountability of government-managed programs supported by the Global Fund and GAVI to improve performance of programs.

The first phase occurred between 2018 and 2020 when we trained eight sub-Saharan African SAIs to conduct financial and programmatic audits of Global Fund grants. These SAIs are from **Burkina Faso, Ghana, Kenya, Liberia, Malawi, Rwanda, Sierra Leone, and Togo**. We scaled up this initiative in the second phase and trained five additional SAIs, which are the SAIs of **Ethiopia, Lesotho, Namibia, Nigeria, and South Africa**, in 2021. In addition, we retrained the SAIs of **Kenya and Malawi**. Besides SAIs, the training targeted internal auditors of state Principal Recipients (PRs) of Global Fund grants and representatives of Country Coordinating Mechanisms (CCMs).

2. The specific objectives of the third phase of the project:

- i. Document the existing audit and accountability arrangement and mechanisms for government-managed programs supported by GAVI and the Global Fund in the seven countries
- ii. Facilitate peer learning and best practice sharing across seven projects SAIs and SAIs trained in previous phases within the 13-month grant period
- iii. Train seven SAIs and Inspector General of Finance officers (for DRC and possibly Mozambique) on conducting financial compliance, and programmatic audits of GAVI and the Global Fund grants, including grants to support the COVID-19 response by January 2023
- iv. Provide technical support to four SAIs during the pre-planning, planning, quality

control and reporting stages of the government–managed programs supported by GAVI and the Global funds by January 2023

3. The objective of this consultancy

This consultancy aims to document existing public audit and accountability arrangements for government-managed health programs in Nigeria and Malawi. The documentation will include a detailed account of the audit process and innovation to solve challenges as per the experience of the SAIs and international audit standards. Additionally, the documentation will explore the SAIs' perceptions and experiences of the project's second phase.

4. Scope of work

The consultant will map the accountability and audit arrangements for government-managed health programs in Nigeria and Malawi. Specific work to be done by the consultant include:

- Collect data through the review of existing documents and interviews with key informants
- Map the existing accountability and audit arrangements of health programs, highlighting challenges, lessons learned, innovations, and best practices.
- Highlight gaps in capacity, processes, and systems within the SAI, particularly those related to audits of donor-funded programs

5. Deliverables

Deliverables will include

1. Interview recordings and field notes
2. Qualitative data analysis file with the analysis framework and coded transcripts
3. A report answering the objectives of the consultancy, including an executive summary and data collection tools in the appendices.

6. Timelines and payment

The consultant will work a maximum of 10 days and be paid a daily rate. The exercise will be performed in November 2022. Aidspan will not cover travel and health insurance or health expenses assumed to be covered by the consultants. Work products created by the consultant under this contract are the property of Aidspan.

7. Expertise required:

Aidspan seeks a consultant with good knowledge and understanding of accountability and audit arrangements, national audit processes and access to accountability and audit offices. If interested and meet the requirements of this TOR, kindly send an application letter specifying your region of preference (Nigeria or Malawi) and your CV illustrating your capacity in this area by 21 October 2022 to info@aidspan.org and copy ida.hakizinka@aidspan.org and maryline.mireku@aidspan.org .