



**INVESTIGATIVE MISSION WITHIN THE SCOPE OF THE
IMPLEMENTATION OF THE GAVI HSS PROGRAMME IN CAMEROON
(Period: 2008 to 2010 and first quarter of 2011)**

INVESTIGATION Report

February 2012

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DEFINITIONS

In order to allow a better understanding of this report, some of the terms used in this report are defined below:

1. **CAA: Caisse Autonome d'Amortissement** (*Autonomous Amortization Fund (Paying Body)*)
2. **CMDT: Cadre de Dépenses à Moyen Terme** (*Medium-term Expenditure Framework*)
3. **CP-SSS: Comité de Pilotage et de Suivi de la mise en œuvre de la Stratégie**
(*Steering and Monitoring Committee for Strategy implementation*)
4. **CST/CP-SSS: Chef du Secrétariat Technique du Comité de Pilotage de la Stratégie Sectorielle de la Santé** (*Head of the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy*)
5. **CSI: Centre de Santé Intégré** (*Integrated Health Center*)
6. **DCOOP: Division de la Coopération** (*Cooperation Division*)
7. **DRSP: Délégation Régionale de la Santé Publique** (*Regional Delegation of Public Health*)
8. **DS: District Sanitaire** (*Health District*)
9. **ECD: Equipe Cadre de District** (*District Executive Team*)
10. **EGF: Evaluation de la Gestion Financière (FMA : Financial Management Assessment)**
11. **MSP: Ministère de la Santé Publique (MPH : Ministry of Public Health)**
12. **ODM: Ordre de Mission** (*Mission Order*)
13. **WHO: World Health Organization**
14. **PDS: Plan de Development Sanitaire** (*Health Development Plan*)
15. **PNDS: Plan de Développement Sanitaire du District** (*District Health Development Plan*)
16. **PNDS: Plan National de Développement Sanitaire** (*National Health Development Plan*)
17. **PTA: Plan de Travail Annuel** (*Annual Work Plan*)

18. **EPI:** Expanded Programme on Immunization (Programme Elargi de Vaccination - PEV)
19. **TFP:** Technical and Financial Partners (WHO, UNICEF, Common Funds, etc.)
20. **GS:** General Secretariat of the Ministry
21. **SQI:** Systemic Quality Improvement
22. **ST:** Secrétariat Technique (TS: Technical Secretariat)
23. **ST/CP-SSS: Secrétariat Technique du Comité de Pilotage de la Stratégie Sectorielle de la Santé** (Technical Secretariat to the Steering Committee for the Sectorial Health Strategy)
24. **SSV:** Soutien aux Services de la Vaccination (**ISS: Immunisation Services Support**)
25. **SWAP:** Sector Wide Approach
26. **TAP:** Transparency and Accountability Policy
27. **ToR:** Terms of Reference
28. **UNICEF:** United Nations Children's Fund
29. **Justified expenditure:**

This involves expenditure validated by the investigators on the basis of convincing information (that is, sufficient, adequate, relevant and reliable information), obtained after investigations carried out in the field while undertaking the mission.

30. Unjustified expenditure / not validated expenditure:

This involves expenditure rejected during our investigation on the grounds of inconclusive or insufficient documentation.

31. Inconclusive documentation:

This involves supporting documentation that does not conform to the regulations of the country (especially the requirements determining the nomenclature of the supporting documentation for State expenditure, local authorities, and their administrative public establishments; as well as related subsequent legislative texts), and to the rules laid down by the technical and financial partners especially WHO, UNICEF, CD2 Health care, etc. For example, this involves invoices that are not in original, photocopies of unsigned invoices, undated invoices, invoices of suppliers without company names, overcharged invoices, two documents signed by the same person with different signatures, etc.

32. Insufficient documentation:

This is related to the absence of one of the requirements in terms of justification of expenditure as foreseen in the legal provisions and rules in force in Cameroon, those in the guidelines given by the Technical and Financial Partners such as: WHO, UNICEF, CD2 Health care, etc. (invoice, contract, terms of reference, request, order, delivery receipt for goods and equipment, etc.)

In the context of the activities of Health System Strengthening (HSS), this could include the absence of mission orders, or an incomplete mission order (a mission order without

signatures, neither departure, nor arrival date for the areas visited), absence of a technical report, monitoring or supervision report, etc.

33. Ineligible expenditure:

This involves expenditure that does not conform to the Country's Proposal or to the intended purpose of the Country's Proposal.

34. Fraud/Irregularity:

In terms of expenses, this involves every act or omission whether intentional or by ignorance, related to:

- using or presenting declarations or documents, that are false, inexact or incomplete, resulting in collections, irregular implementation of activities using GAVI funds or retaining of undue funds originating from GAVI approved funding*
- diverting funds to another destination for purposes other than those for which they were granted.*

36. Unjustified disbursements:

This involves cases where a disbursement of funds did not lead to the presentation of supporting documentation. It concerns the difference between the amount withdrawn at the bank and made available to the regions or the central level, and the amount in the supporting documentation presented by the regions or the central level. It could also involve the difference between the expenses recorded for an activity and the amount actually debited from the bank account in view of funding this activity.

I. EXECUTIVE SUMMARY

SUMMARY

The GAVI Alliance supports the Government of the Republic of Cameroon since the creation of the Alliance in the year 2001. Its commitments include the entire set of support available from the GAVI Alliance, including cash programmes support i.e. the Immunisation Services Support (ISS), Health System Strengthening (HSS), and the Support to Civil Society Organizations (CSO). The cumulative amount of the commitments approved by the GAVI Alliance for Cameroon over the period 2001-2015 amounts to USD 171,576,340 against the total amount disbursed to this day totalling USD 75,405,009, of which USD 16.8 million are in cash and USD 58.6 million in the form of vaccine supplies that were made available to the country.

Cash disbursements by GAVI for HSS during the period 2007-2011 amount to USD 7,762,000 against the total approved amount of USD 9,846,000. In accordance with the GAVI Alliance Transparency and Accountability Policy (TAP), a Financial Management Assessment (FMA) was conducted in Cameroon from November 27 to December 18, 2009. This assessment was not an audit in the true sense of the term, and mainly focused on identifying and examining financial management procedures in the Health Sector in general and, in particular, on the management of GAVI funds. The assessment concluded that the management of GAVI funds in Cameroon did not fulfil the requirements of the GAVI Alliance Transparency and Accountability Policy. The FMA resulted in the signing of an Aide-memoire on 17 August 2010, between the Government of the Republic of Cameroon and the GAVI Alliance that stipulated the measures for fiduciary assurance including, among those, the necessity to strengthen management procedures for GAVI HSS and GAVI ISS funds, as well as the implementation of a Manual of Procedures in accordance with the requirements for internal control, transparency, and sound financial management. The GAVI Alliance has consented to fund a technical assistance mission to implement the said Manual of Procedures in June 2010.

Moreover, the subsequent review of the HSS financial reports in January 2011 and the external audit report submitted with the Annual Progress Report 2010, along with perceptible difficulties in the implementation of the signed Aide-memoire, as well as the review of the project for the Manual of Procedures, which seemed to have been planned at the Technical Secretariat of the SSS (Sectorial Health Strategy) in place of the consultants appointed by GAVI for this task, motivated the GAVI Alliance to take the decision to conduct a mission for the review of the funded programmes in Cameroon, especially the Immunisation Services Support (ISS) programme and the Health System Strengthening (HSS) programme.

This post-FMA and follow-up review, pursuant to the Transparency and Accountability Policy of the GAVI Alliance, was carried out from 3 – 10 March 2011 in Cameroon, covering programme-based and financial management-based aspects of these two programmes. With regard to the financial component and in conformity with our procedures, the main objective of the mission was to assess the situation of the financial management of the two programmes since the last FMA, that was conducted in November/December 2009 on the one hand, and on the other, to identify the conditions of the implementation of the aide-memoire signed in August 2010 between the GAVI Alliance and the Ministry of Public Health.

The follow-up mission identified a set of weaknesses and anomalies in the management of the HSS programme in particular, and the main conclusion that was drawn is the non-compatibility of this programme's management with the GAVI Alliance Transparency and Accountability Policy. This conclusion was a result of the numerous indicators of fraud the mission has revealed, as well as some disturbing gaps of internal control.

In view of the above, a verbal report was made to the Minister of Public Health during an audience at the close of the mission on 10 March 2011, with the main objective to attract his attention to the potential existence of management anomalies that would require investigation. The GAVI Alliance has then decided to work in partnership with the Government of the Republic of Cameroon to implement a number of measures laid down in the GAVI Alliance procedures, if indicators of bad management of GAVI funds in an eligible country are identified.

In doing so, the GAVI Alliance Chief Executive Officer a.i. addressed a correspondence to the Minister of Public Health to confirm the suspicion of management irregularities on HSS funds and the precautionary measures that should be set up; these included in particular:

- Suspension of all disbursement from GAVI HSS funds under the custody of the CAA and at the same time, instruct the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy to suspend all investment of GAVI HSS funds with immediate effect.
- The principle of organising an investigation as soon as possible with the support from the Ministry of Public Health, on the conditions of the implementation of GAVI HSS funds, in order to discover irrefutably and in detail the identified anomalies identified by the Follow-up mission and which would be incompatible with GAVI's Transparency and Accountability Policy as well as with the approved proposal for the GAVI HSS support in Cameroon.
- The principle of the full reimbursement to the GAVI Alliance of all funds identified as used in conditions and/or for purposes other than those planned by the object of the programmes, as a result of mistake, wrong interpretation of the eligibility of activities, insufficient documentation of expenses, violation of transparency rules, by the Government of the Republic of Cameroon.
- The commitment of the Government of the Republic of Cameroon towards the GAVI Alliance to take all measures as laid down by the Law of Cameroon, to hold those responsible for potential misuse accountable for their actions.
- The GAVI Alliance's firm commitment to continue the support for Cameroon through the supply of various vaccines as well as for to the Immunisation Services Support through the Expanded Programme of Immunisation (PEV), managed according to GAVI's Transparency and Accountability Policy, while ensuring that all necessary controls in terms of transparent implementation of the programme be in place and actually implemented.
- The principle of a further agreement between the GAVI Alliance and the Ministry of Public Health at the end of the investigation, with regard to the specific conditions that could be put in place to continue the GAVI HSS support, according to the purpose for which this funding has been made available to the Republic of Cameroon, as well as to GAVI's Transparency and Accountability Policy.

The Minister of Public Health confirmed his consent in writing to the GAVI Alliance on 21 March 2011 to open this investigation as well as the Government of Cameroon's firm commitment to make all necessary arrangements to facilitate the said mission as well as to determine any responsibilities.

The investigation mission was conducted according to the Terms of Reference the GAVI Alliance has prepared and communicated by e-mail to the Minister of Health on 5 April 2011. The main specific objectives were:

- The identification of all ineligible expenditure that does not meet with the subject or the objectives pursued by the programme, such as approved by the GAVI Alliance Board,
- Evaluating the existence of the funded activities from GAVI HSS funds,
- Verifying from the economical and programmatic point of view, if the expenditures made from GAVI HSS funds were justified (spent on an objective the programme pursues) and presenting all mandatory supporting documents related to internal control and to the administrative rules that are in force in the Republic of Cameroon.
- Obtain assurance that third parties that have received payments from GAVI HSS funds have actually provided services, duly justified and documented, and are the rightful beneficiaries, as explicitly authorized by the GAVI HSS programme in Cameroon or by decisions the supervising body to the GAVI HSS programme, the Steering Committee of the SSS (Sectorial Health Strategy) has taken, or by the administrative procedures in force.
- Identifying and determining cases of potentially fraudulent expenditure.
- Determining an audit trail that allows to document the findings of the investigation and to prepare material elements that will at later stage allow the necessary follow-up by the Government of Cameroon when the identified anomalies will be addressed, according to the commitment of the Minister of Public Health in his letter to the GAVI Alliance dated 21 March 2011.

The actual investigation followed several steps, including:

- Holding of formal working audiences by the Minister of Public Health during the first week of the mission which were attended by the Director of Internal Audit of GAVI Alliance, the Head of the Transparency and Accountability Department, as well as the main Officials of the Ministry of Public Health;
- Holding of various briefings which were attended by the Head of the Transparency and Accountability Department of GAVI Alliance, the Director of Internal Audit of GAVI Alliance, the team of investigators, and the Head of the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy (ST/CP-SSS) and its main collaborators;
- Organising working meetings with the Head of the Cooperation Division (DCOOP) at the Ministry of Health (Focal point of the GAVI mission);
- Holding regular work sessions during the investigation with the Head of the Technical Secretariat and its collaborators, in order to obtain clarifications over certain observations;
- Holding work sessions with the WHO Representative in Cameroon and the Head of Child Survival from UNICEF, Cameroon office;
- Organising work sessions with the Autonomous Amortization Fund (CAA) who is the paying body;
- General review of the operative management environment operations, procedures and the existing information system within the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy (ST/CP-SSS);
- Collecting all necessary documents and information for our work, especially: action plans, GAVI HSS financial statements, accounting documentation, external audit reports, etc., made available to the Technical Secretariat CP/SSS and/or the Autonomous Amortization Fund (CAA);
- Assessment of the control environment at the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy (ST/CP-SSS);

- Holding meetings with the programme's external auditors to review the content of their audit reports for the accounts of 2007, 2008, and 2009, in order to understand the reason for the non-detection of certain insufficiencies that the GAVI mission had revealed.
- Classifying, scanning, and electronic archiving as well as the scriptural, (forensic), graphological, technical, fiscal, accounting, and legal analysis of thousands of documents related to the activities of the programme;
- Holding dozens of meetings in the field, in the Regional Directorates of Public Health as well as in the Health Districts;
- Validation through alternative verification of documentary information with certain service providers and/or concerned beneficiaries;
- Collecting written testimonials wherever possible to confirm certain observations and assertions;
- Holding a closure meeting with the Ministry of Public Health at the conclusion of the fieldwork of the investigation. It is important to emphasize that despite the invitation he received to attend this closure meeting, the Head of the Technical Secretariat of CP/SSS did not attend.
- Holding a contradictory meeting with the Ministry of Public Health, from 17 to 20 January 2012 during which complementary documents were submitted to the investigative team. The review of these documents allowed to accept expenditures that were initially rejected.

Fieldwork was carried out at the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy (ST/CP-SSS) based at central level, in Regional Directorates of Public Health in the CENTRE, SOUTH, EAST, COASTAL, SOUTH-WEST, and in Health Districts, selected on the basis of the volume of the funds received during the period and on the generally questionable quality of the supporting documentation submitted, namely: the Health Districts of the Central Region (Biyemassi, Cité Verte, Djoungolo, Efulan, Nkolndongo, Mfou, Soa, Obala, Ebebda, Monatélé, Awaé, Akonolinga, Ayos), Health Districts of the Eastern Region (Abong-Mbang, Doumé), and Health Districts of the Coastal Region (Déido, New-Bell, Cité des Palmiers, Pouma, Edéa) including the coastal-EPI.

The main limitations in the investigative mission were as follows:

- The almost permanent unavailability of key personnel of the Technical Secretariat to the Steering Committee, and their refusal to answer requests for clarification (this concerns the Head of the Technical Secretariat, the Financial Expert, the Accountant, and the Executive Secretary), as well as the difficulties faced while collecting information including accounting and administrative documents from the Technical Secretariat. During our work, the Head of Technical Secretariat repeatedly expressed his refusal to the investigation team to cooperate with the mission, particularly when clarifications on some expenses were required, and especially when they were requested from his collaborators. On several occasions, we sought the intervention of the Focal Point of the GAVI mission at the Ministry of Public Health (DCOOP), but this did not result in improvement in cooperation by the Technical Secretariat.
- The refusal to cooperate of some third parties who benefitted from payments made for alleged services and purchases of goods. We were under the impression that some third parties were put under pressure to prevent them from contributing to the investigative work.
- The erratic nature of the existing accounting and administrative monitoring system at the Technical Secretariat made the gathering of exhaustive information difficult, even impossible, and in particular, the supporting documentation. This insufficiency makes it equally difficult to satisfactorily and exhaustively match each

disbursement of funds with a precise activity and the supporting documentation submitted by the regions.

These limitations had a significant impact on the time allotted to fieldwork and resulted in extending the duration of the mission.

2. Findings

At the end of our work, the amount of the examined expenditure totals **2,522,496,819 CFA Francs (USD 5,127,026)**. The overall amount of frauds, anomalies, and identified irregularities amounts to **1,815,998,618 CFA Francs (USD 3,691,054)**, and can be summed up as follows:

- **ineligible expenditure (8.3%): 150,475,740 CFA Francs (USD 305,845) (Table 1);**
- **proven frauds and irregularities (47%): 853,567,715 CFA Francs (USD 1,734,894) (Table 2);**
- **insufficiently justified expenditure (29%): 526,788,937 CFA Francs (USD 1,070,709) (Table 3);**
- **unjustified disbursements (15.7%): 285,166,226 CFA Francs (USD 579,606) (Table 4).**

The GAVI Alliance would like to thank all the officials of the Ministry of Public Health, the Autonomous Amortization Fund (CAA), the WHO Cameroon Office, UNICEF, other partners present, and the Authorities of the Republic of Cameroon, in particular His Excellency, the Minister of Public Health, who helped in the satisfactory execution of this investigation.

II. SUMMARY TABLES OF ANOMALIES

A-INELIGIBLE EXPENDITURE

The amount of annual ineligible expenditure in the entire HSS programme is given in detail in the following table:

Table 1: Ineligible expenditure

(In CFA Francs)

YEAR	2008	2009	2010	1st Quarter 2011	TOTAL
ITEMS					
ACTIVITIES	-	10 260 000	25 933 500	-	36 193 500
SALARIES	-	22 125 000	38 125 000	-	60 250 000
OTHER PURCHASES	19 386 492	31 664 598	24 160 891	870 259	76 082 240
TOTAL INELIGIBLE EXPENDITURE	19 386 492	64 049 598	88 219 391	870 259	172 525 749
REIMBURSEMENT(1)		22 050 000			22 050 000
TOTAL	19 386 492	41 999 598	88 219 391	870 259	150 475 740

(1) This concerns a partial reimbursement made on September 9, 2010, by the Ministry of Public Health from counterpart funds, related to the salaries and allowances of the Technical Secretariat, from July to December 2009, which were incorrectly paid from GAVI Funds.

B-FRAUDS AND IRREGULARITIES

The amount of proven frauds and irregularities at Central Level and in the Regional Directorates is given in detail in the following table:

Table 2: Frauds and irregularities

(In CFA Francs)

Year / Regions	2008	2009	2010	1st Quarter 2011	TOTAL
CENTRAL LEVEL	343 041 291	126 825 597	203 711 291	49 645 660	723 223 839
ADAMAOUA	2 270 000	-	-	-	2 270 000
CENTER	9 462 500	6 633 000	11 560 000	539 000	28 194 500
EAST	12 362 500	980 000	-	76 500	13 419 000
EXTREME NORTH	2 638 820	5 701 147	1 350 000	-	9 689 967
COASTAL	12 690 000	2 836 210	-	1 408 000	16 934 210
NORTH	45 600	638 000	150 000	-	833 600
NORTH WEST	14 037 000	-	-	-	14 037 000
WEST	18 569 000	2 309 000	-	-	20 878 000
SOUTH	441 666	4 965 000	330 000	-	5 736 666
SOUTH WEST	13 476 033	3 355 000	-	1 519 900	18 350 933
TOTAL	429 034 410	154 242 954	217 101 291	53 189 060	853 567 715

C-INSUFFICIENTLY JUSTIFIED EXPENDITURE

The amount of insufficiently justified expenditure per year, at Central Level and in the Regional Delegations is given in detail in the table below:

Table 3: Insufficiently justified expenditure

(In CFA Francs)

YEAR	2008	2009	2010	1st Quarter 2011	TOTAL
REGIONS					
CENTRAL LEVEL	37 034 972	73 225 150	78 750 805	4 079 808	193 090 735
ADAMAOUA		2 581 400	-	-	2 581 400
CENTER	19 933 550	12 157 500	-	17 842 000	49 933 050
EAST	16 746 283	14 732 900		2 496 500	33 975 683
EXTREME NORTH	21 521 170	5 728 628		-	27 249 798
COASTAL	16 731 000	7 772 970		3 777 450	28 281 420
NORTH	24 479 335	9 353 400	5 150 000	-	38 982 735
NORTH WEST	38 443 390	5 566 300		-	44 009 690
WEST	32 772 884	16 826 060		-	49 598 944
SOUTH		6 467 960	3 480 000	-	9 947 960
SOUTH WEST	19 663 772	13 474 600	6 562 000	9 437 150	49 137 522
TOTAL	227 326 356	167 886 868	93 942 805	37 632 908	526 788 937

D-UNJUSTIFIED DISBURSEMENTS

The amount of unjustified disbursements per year at the level of the Regional Delegations is given in detail in the following table:

Table 4: Unjustified disbursements

(In CFA Francs)

Year	Amount of disbursements not totally cleared	Amount of expenditure shown	Unjustified disbursements
2008	150 865 055	35 089 000	115 776 055
2009	210 420 360	175 668 170	34 752 190
2010	191 903 500	127 147 022	64 756 478
1st Quarter 2011	133 004 178	63 122 675	69 881 503
TOTAL	686 193 093	401 026 867	285 166 226

III. GENERAL OBSERVATIONS

The investigation we have conducted on the implementation of GAVI HSS funds by the Technical Secretariat to the Steering Committee for the Sectorial Health Strategy (ST/CP-SSS) of the Ministry of Health in Cameroon for the periods 2008, 2009, 2010 and the first quarter of the year 2011 led us to conclude that the internal control system of this structure is unsatisfactory and has structural insufficiencies enabling the occurrence of frauds and irregularities of any kind. These could also impact other funding that this unit could receive from other partners, if not from the State. These insufficiencies were observed both at Central level of the Secretariat and in the decentralised entities.

Our investigations have been able to highlight various types of anomalies that occur in the following cases:

a) Incurring of ineligible expenses

The Technical Secretariat (ST) incurred ineligible expenses of 150,475,740 CFA Francs for the periods of 2008, 2009, 2010 and the first quarter of 2011 on GAVI funds while these expenses should be funded either by the Technical and Financial Partners or by funds from national counterparts.

As a matter of fact, the gross amount of identified ineligible expenses amounts to 172,525,740 CFA Francs. The amount reimbursed by the Ministry of Health totals to 22,050,000 CFA Francs. The net compromised amount that was not communicated and not reimbursed to GAVI amounted to 150,475,740 CFA Francs. For example, we have identified the following cases of ineligibility:

- The Technical Secretariat (ST) has unduly and irregularly withdrawn a sum of 60,250,000 CFA Francs from GAVI funds to pay staff salaries which were supposed to be covered by funds from the CD2 Health Financial Technical Partner and from the counterpart funds for the period 2009 and 2010. The Ministry of Health reimbursed a part of this amount or 22,050,000 CFA Francs. The amount which was not reimbursed and not communicated to GAVI amounts to 38,200,000 CFA Francs.
- Withdrawals were taken from the GAVI-funded bank account to pre-fund activities which were supposedly covered by the Ministry of Public Health; these amounts were not repaid. They include "the workshop for filling in the framework of PNDS 2010-2012 » for which the sum of 19,042,500 CFA Francs was withdrawn on July 15, 2010 and completed by an additional withdrawal of 6,891,000 CFA Francs on 29th July 2010. The overall compromised amount totals 25,933,500 CFA Francs. We did not have the mandate to investigate with the other partners of the Ministry of Public Health to verify if these expenses were fully or partially funded by other TFP.
- The other identified ineligible expenses are those related to the building repair works, purchase of IT consumables, cleaning products, internet connections which were always financed by the national counterparts for the operation of ST/CP-SSS, and for mission charges. All these expenses are supposed to be incurred by the funds from the national counterpart in compliance with the Prime Minister's (Head of the Government) **Resolution No. 132 dated OCTOBER 12, 2005** on the establishment of the Steering and Monitoring Committee for the Sectorial Health Strategy (CP-SSS) and with the Decision no. 0085 dated March 09, 2006 from the Ministry of Health. It should be noted that even the subsequent texts, mainly the **Resolution No. 186 dated December 20, 2010** on the reorganisation of the Steering Committee, do not foresee that these operating expenses of the ST/CP-SSS be completely supported by GAVI funds.

- Through the use of the Technical Secretariat's computerized data on GAVI funds, our work has revealed that on December 31, 2009, the Technical Secretariat itself has partially closed a situation of ineligible expenses for a total amount of 75,667,479 CFA Francs; another part of this amount was reported in the audit reports for the financial years 2008 and 2009. However, this situation has not been the subject of a communication to GAVI Alliance, and the information provided for this purpose seems truncated and not exact. All these expenses which were considered ineligible were fully identified by our investigations.
- At last, we have identified another category of expenses, the purchase of cleaning products, which we have classified as ineligible expenses based on the fact that they are not covered by GAVI in the HSS programme although the review of the invoices for the purchase of cleaning products revealed clear indications of fraud and abuse. To avoid further embarrassment, we chose to classify these purchases as ineligible expenses. The examples below show the identified abuses (the list of invoices below is not exhaustive) :
 - On November 26, 2009, the ST who has only 4 office room spaces with a maximum surface of 150m² with little glass area (less than 10m²) with a single toilet facility, bought cleaning products for 1,818,563 CFA Francs, of which 40 AJAX, 120 blocks of Marseille soap, 2300 toilet paper rolls, 10 bottles of SOUPLINE fabric softener, 100 blocks of Toilet Duck liquid cleaners, 60 bottles of AJAX window cleaners, 80 bottles of BRISE deodorizers, etc.
 - On February 08, 2010, or exactly two and a half months later, the ST again purchased cleaning products for 4,657,905 CFA Francs, of which 50 packages of LE CHAT detergent, 100 bottles of dishwashing liquid, 100 bottles of PAX liquid, 100 packages of 4 Marseille soaps, 50 APTA detergent packages, 100 bottles of bleach, 100 toilet descalers, 100 litres of rubbing alcohol, 100 shells of deodorizers, 150 blocks of Toilet Blue Water, 100 linen brushes, 100 bottles of carpet cleaners, 50 bottles of AJAX window cleaners.
 - On June 07, 2010, the ST again purchased a huge volume of cleaning products for 583,463 CFA Francs, of which 100 bottles of deodorizers, 100 AJAX window cleaners, 100 blocks of toilet bleach, 100 universal decloggers, 100 dishwashing liquids, 50 biological decloggers, 50 Anti-mould, etc.
 - On August 18, 2010, or less than two and a half months later, the ST again purchased cleaning products for 4,737,802 CFA Francs, of which 100 bottles of deodorizers, 20 boxes of LE CHAT washing powder, 100 bottles of cleaning spray guns, 100 AJAX window cleaners, 100 toilet cleaners, 100 toilet gels, 100 toilet bleaches of 1 litre, 100 methyl alcohol, 50 regenerating salts, 50 CAJOLINE fabric softeners, 50 biological decloggers, 30 multipurpose strippers, etc.
 - Again, on January 19, 2011, purchase of 4,746,150 CFA Francs of which 100 bottles of deodorizers, 100 cleaners, 100 fabric softeners, 100 AJAX window cleaners, 100 AJAX cleaning guns, 50 universal degreasers, 50 toilet products, 50 dishwashing liquids, 50 carpet cleaners, 5 insect sensors at 164,000 CFA Francs per piece, 20 brushes, 50 insecticides, 30 toilet ducks, 200 toilet paper rolls, etc.
 - Except for trade purposes it is physically impossible to have all this disproportionate stock of cleaning products in the cramped spaces of the ST, where storage room isn't available. The volume of the articles said to be

purchased is not justifiable and the consumption by 12 people in the cramped spaces of the ST is impossible. Moreover, the purchase by dozens of detergent packages, including hundreds of dishwashing liquid bottles cannot be explained for premises without kitchen, washing machine, or dishwasher.

This example serves to illustrate the mismanagement of GAVI HSS funds by the ST.

b) Incurring of fraudulent and irregular expenses

The Technical Secretariat has incurred expenses marred by frauds and irregularities. In a general manner, two cases of fraud can be distinguished:

- ***The frauds on the purchases or acquisitions of goods and services.***

This type of fraud is characterized by:

- A network of two or three suppliers belonging to a same promoter and selected at random was established. The Technical Secretariat (ST) places all the orders with these suppliers, from catering to maintenance and repairs of vehicles, to the delivery of IT consumables, office supplies and the sale of fuel, etc.
- Purchase orders are allocated to the suppliers of goods or to service providers that exist on paper only and whom cannot be physically located. For example: the location map of a supplier whom we tried to track led us to a cemetery, the office phone number of another supplier is an official number of the Ministry of Tourism, another location map of a supplier led us to a roads intersection.
- The production of fictitious expenses.
- Making of fake invoices to justify subsequent payments,
- Order splitting to avoid the tendering process and thus bypassing the legal arrangements provided by the procurement code. We discovered that throughout the period covered by our mission (the period from 2008 to 2011) no tendering took place; most orders placed with suppliers for the same articles did not exceed the limit of 5,000,000 CFA Francs, in order to avoid being forced to proceed to tender.
- Over-invoicing: for example, we observed that the prices charged for office supplies by the alleged suppliers (whom the mission was unable to locate in the field) were in general overvalued compared to market prices (the sample of the consulted suppliers located within 2 Km distance to the ST); on certain articles. We observed over-invoicing of 964% or even 1361%.

Some examples are given as follows:

- The Technical Secretariat provided invoices on the purchases of ink cartridges for printers totalling 102,088,760 CFA Francs. We noted that 66% of the amount spent in value, or 67,564,975 CFA Francs concerned inks that were not compatible with the characteristics of the printers used by the ST. Ninety-two per cent of the supposed purchases in quantities were carried out with three (03) entities. We have not been able

to find the physical location of their premises and their telephone contact belongs to the same Promoter.

Moreover, based on the inventory records or any other document that might prove the alleged consumption, we were not able to trace the actual consumption of the quantities actually intended to meet the requirements of the ST, and the technical review of these few printers at the ST, - in general they are very small and with very low capacity-determined that such consumption is impossible and would have generated millions of printed pages which is entirely implausible. From the perspective of internal control, given that the Head of TS performs the functions of payment authority for the expenditures (expression of needs, issuance of purchase order, supplier selection, mandating the payment from CAA) and of accountant (receipt of certain deliveries of goods and services), we conclude that the entire sum of 102,088,760 CFA Francs relates to fictitious purchases and the materiality of these purchases cannot be demonstrated and could not be demonstrated to us during the mission. Furthermore, some employees of the technical secretariat declared that they did not recall regular replacements of ink cartridges for the printer that is assigned to them.

- Our works revealed fictitious purchases of paper up to an amount of 25,048,000 CFA Francs. On the total amount of 15,630,274 CFA Francs, for purchases made in the three entities mentioned above, the amount of 8,979,420 CFA Francs was classified as fraudulent. We established that the counter of the only large-volume photocopy machine used by the ST showed a consumption of approximately 40,000 sheets of paper during the investigated period of the three and a half years. However, the number of sheets as per the invoices submitted by the ST, amounts to 2,070,000 sheets of paper (excluding the number of sheets appearing on the invoices and paid from counterpart funds or the number of sheets used during workshops). Moreover, it should be noted that the ST outsources most of its reprographic or photocopying work according to the invoices that were issued. It is therefore inexplicable that massive quantities of reams of paper were recorded as purchased while their use is not visible on the counter of the ST's photocopy machine.
- The Technical Secretariat provided invoices for an amount of 17,429,587 CFA Francs relating to the purchase of 116 branded vehicle tyres from Pirelli, Bridgestone and Michelin for its vehicles from the three (3) entities indicated earlier that belong to the same promoter. The pictures we have taken during a spot check clearly reflected that the vehicles the ST uses were not equipped with tyres of these brands. The brands of the tyres from the last order are not visible on any of the vehicles.
- The volume of tyres ordered during the period for a fleet of 7 vehicles is, according to the automotive dealerships including the authorized dealers of the brands mentioned above, and whom we have met to discuss this anomaly, inconceivable. This anomaly, according to these dealers, can only be explained if each batch of tyres would have been destroyed almost immediately after purchase.

And moreover, we did not find anywhere used tyres with of said brands on the premises of ST or in its surroundings. Also, the representative of Pirelli, whom we have met, said that the three entities that supposed to have been supplied by his company are totally unknown to him and are not included in his customer database.

Given all the above findings and mainly the fraudulent character of the findings, we reject the purchases of 17,429,587 CFA Francs on tyres supposedly acquired by the ST.

- Other similar observations for an amount of 67,263,596 CFA Francs were noted on other purchases that supposedly have been made with similar entities: office supplies

43,472,861 CFA Francs (with over-invoicing rates exceeding more than 964% as observed for certain items), photocopies 7,734,604 CFA Francs, cleaning products 11,308,284 CFA Francs; soft drinks 3,936,459 CFA Francs, spare parts 811,388 CFA Francs.

The amount of fraudulent expenses indicated on the invoices raised by the three entities that are identified above and belong to the same promoter totals 128,835,033 CFA Francs.

- We have identified cases where, within a few days the same invoice is reintroduced to the ST and settled for an amount of approximately 5 million CFA Francs, by simply reversing the list of the delivered items, from an ascending order as this has been the case for the first invoice, to a descending order for the second invoice. For these two cases, the fictitious receipt and authorisation of payment was delivered by the Head of the ST.
- The new vehicles purchased from GAVI Funds and still under manufacturer warranty, were subject to repairs for dozens of millions of CFA Francs, presumably by grossly incapable garages not equipped to do this. This was not justified, and the amounts were highly overcharged, even if these services had been real and carried out by authorised dealers. The detailed review of some of the invoices revealed incredible cases, such as the replacement of the braking systems of the same vehicle three times during the period of a few weeks or the replacement of expensive electronic systems on a vehicle for which the authorised dealer has doubted the possibility of such a change, given the nature of the offending parts. The review of the folder for the repair of vehicles clearly explains the existence of a system of fictitious service payments.
- The Technical Secretariat provided invoices up to an amount of 12,965,790 CFA Francs for similar services allegedly delivered by two entities belonging to the same Promoter. The Promoter whom we have met twice (in the first meeting, the latter was accompanied by a third party who introduced himself as a Commissioner of the Police), did not acknowledge neither the signatures, nor the stamps on those invoices, nor even delivering the services mentioned therein. It must be noted that given the importance of the aggregate amount of those services (12,965,790 CFA Francs), the ST should have conducted a call for tender in compliance with applicable laws and regulations in force in Cameroon.

We noted that some entities that often have the same promoter have compiled fiscal files marred by fraud and irregularities to obtain orders from the Technical Secretariat (providing false patents, fake name stamps and fake signatures of tax inspectors, inaccurate professional grade of Tax Inspectors, erroneous spelling of the tax inspectors' names, false practices in the registration of invoices and purchase orders, false documentation of suppliers with indicators of forgery at the level of the State structures that are responsible for the registration of purchase orders). We have queried the Heads of the Tax Administration referenced on the documents, and they have confirmed that this appears to have been an elaborate undertaking of forgery. We leave it to Cameroon's Tax Administration to conduct its own investigation on these suspected forgeries.

The maps to locate one of these entities have led us to a cemetery, the other to an intersection. We could not locate the physical premises of such institutions which, in our opinion, only exist on paper. The amount of frauds revealed on the transactions undertaken with these suppliers, totals 28,504,621 CFA Francs.

Several cases of over-invoicing were highlighted in the purchases of office supplies. We noted that during the period investigated, the Technical Secretariat referred to twelve (12) suppliers who are supposed to have delivered office supplies. Of the twelve suppliers identified, 12 or 100% of these suppliers have overcharged the prices for delivery of office supplies; the over-invoicing rates on some articles reached the thresholds of 1,117%, 1,362% and even 1,625%. The overcharged amount on the office supplies totals to 22,249,546 CFA Francs. These figures are purely illustrative as most of the invoices of said suppliers have been subject to a global review in the case of the above-mentioned frauds.

- **The frauds on the activities of the programme**

In this case, the fraud is characterised by:

- The funding of activities we established to have been fictitious or of activities alleged to be fictitious the alleged pre-funding of activities whose amounts will not be subsequently reimbursed,
- The duplication of activities funded by various Technical Partners,
- Invoice templates found on the ST computers for certain activities, which matched with the actual invoices that corresponded exactly to the invoice templates found in the ST computers,
- The production of false invoices or inconclusive invoices (undated recurring invoices were found both at Central and regional level),
- The payment of per-diems at rates that are not authorised by the regulations in force in Cameroon and sometimes the application of per-diem rates beyond those that are generally accepted by other Technical Financial Partners for similar activities, the overstatement of the number of per-diem days,
- The payment of fictitious mission charges,
- Creating attendance sheets for perdiems that are not dated and/or do not specify the nature of the activity as well as the nature of the expenses,
- The justification for expenses on GAVI-funded activities, with supporting documents from other technical partners. For example, in the DRSP of the Coastal region, we noted that three (03) supposed doctors signed a payment document for the per-diems with the same national identity card number.
- Arithmetical errors in the totals of budgets submitted to the CAA, resulting in overpayments made by the CAA. To illustrate this, consider that the requested budget from the CAA, for example, amounts to 12. The actual arithmetical total we calculated however is 8. The CAA then disburses 12, while in reality the actual amount is lower by 4 points.

A few examples are given as follows:

- As suggested by the Technical Secretariat, the President of the Steering Committee authorised the CAA to disburse the amounts of 19,042,500 CFA Francs and 11,250,000 CFA Francs to fund the expenses related to the workshops “Pooling of the PNDS 2011-2012” and “Filling in of the PNDS Framework” whereas the amounts of

the budgets attached to the payment orders and submitted to the CAA were arithmetically lower than the amounts that were actually disbursed, the difference being 3,500,000 CFA Francs.

- Between May 27, 2009 and December 1, 2010, the Technical Secretariat incurred expenses of 10,190,000 CFA Francs to pay the cost for the meetings of the Steering Committee, whereas these expenses should have been covered by the Ministry of Health according to the Prime Minister and Head of the Government's Resolution No. 132 dated OCTOBER 12, 2005 on the establishment of the Steering and Monitoring Committee for the implementation of the Sectorial Health Strategy (CP-SSS), applicable during that period. It should be noted that even the subsequent texts, mainly the Resolution No. 186 dated December 20, 2010, on the reorganisation of the Steering Committee, do not foresee that the cost for the meetings are fully borne by GAVI funds.
- A staff member of one of the Partners of Cameroon has received some payments during the period from 2008 to 2010 for services to the programme, including missions and activities, that were either clearly fictitious or for which compensation is prohibited. These payments do not appear to be authorized by the procedures of this Partner. This issue is dealt with separately by the Directorate of Investigations at the Partner's headquarters.
- For services such as "Workshop Design" "Workshop Supervision" "Workshop Coordination", "Review of the PDSD", the Head of the Technical Secretariat has paid allowances based on amounts he fixed at his discretion and totalling several millions of CFA Francs to himself and to some of his staff. These services are difficult to justify from the material point of view, while at the same time he receives an appropriate salary in F CFA t as remuneration for his services as Coordinator of the Technical Secretariat (See article 2 of the Decision No. 0080/DS/MSP/CAB/ dated March 09, 2006, on the organisation and operation of the ST to the CP-SSS),
- The Technical Secretariat has made four cash withdrawals from the bank by the same person (the Accountant), for a total amount of 199,344,545 CFA Francs (39,486,000 CFA Francs on 04/02/08, 80,000,000 CFA Francs on 07/02/08, 44,700,000 CFA Francs on 13/03/08, and 35,158,545 CFA Francs on 06/08/08). The amount was used to fund the expenses related to the activity « Audit for the Planning and Scoping of the PDS" in 2008; the mission charges included in this amount total 126,710,000 CFA Francs. Yet, the Annual Progress Report (APR) 2008 submitted to the GAVI Alliance, on page 47 and the APR 2009, on page 33, Table 12, clearly indicates that this activity, that had been planned for 2008, rescheduled for 2009, was then postponed to 2010 but was not implemented. Moreover, this activity is not included in the detailed Implementation Plan (PMO) as attached to the "Proposal from Cameroon" and submitted to GAVI, following the clarifications GAVI's Independent Review Committee (IRC) had requested.

Moreover, in the supporting documents submitted by the TS we have found invoices that were submitted as supporting document to other Technical Partners. We noted that mission orders justifying the payment of per-diems amounting to 126,710,000 CFA Francs do not exist for staff (in particular, mentioning start and end dates of the mission, the visas for arrival and departure enabling the tracking of the towns /Health Districts in which the beneficiaries have stayed). Several other irregularities have also been revealed, mainly the existence of invoices without purchase orders, nor delivery order or service note and not issued in compliance with the regulations.

Furthermore, a final report, reflecting the effectiveness of the implementation of this activity does not exist three (3) years after the planned end of this activity and despite of the CAA's reminder. According to the Head of the Technical Secretariat, the absence of the final report of this activity is due to the fact that the responsible authority (Ministry of Health) has prevented its publication, a piece of information we thought was not very credible due to the inexistence of a written note or to any other convincing document that could back this assertion.

- Surprisingly, the Final SQI Report 2007-2008 published by the Ministry of Public Health, on page 15 Table 12, clearly shows that the alleged activity "Audit for the Planning and Scoping of the PDS" had already been implemented and funded by another Technical Partner.
- Finally, the graphological analysis of handwritten documents that were submitted as supporting documents shows a disturbing similarity of the handwriting to that of the Head of the Technical Secretariat: This can be revealed without difficulty through a comparison of the graphological analysis of thousands of documents in his handwriting.
- Expenses in connection with the SQI audit and the related activities form an important part of the irregularities noted at Regional level. However, our opinion is that the Regional Delegates could not know the irregular nature of the funds which were provided to them by the Central level (Technical Secretariat) and they have carried out the activities in line with the instructions that they have received. Committing an intended irregularity by using these GAVI funds for SQI can therefore not be asserted against them.
- Mission charges and per-diems amounting to 5,275,000 CFA Francs were paid to various staff of the Technical Secretariat for fictitious missions. The most significant case is that of the financial expert who received mission charges during the period from 2009 to 2010 totalling 2,480,000 CFA Francs for periods sometimes ranging between 10 and 20 days per month, whereas he was never travelling for the mentioned reasons. We have noted that for these fictitious missions there weren't any terms of reference, nor a narrative report or summary of the mission or mission reports. The beneficiary, whom the investigative mission interviewed, acknowledged that the mission expenses paid to him were fictitious and that they were considered as a payment for services he had provided on behalf of the Head of the Technical Secretariat over the period of time where he was not formally recruited. Despite these explanations, we have obtained neither service contract, nor a job description, nor a report of the works carried out. Moreover, a formal documentation reflecting that the interested party was a staff member of the Technical Secretariat during the financial year 2009 and 2010 does not exist.
- The overall amount of frauds and irregularities totals 853.6 million CFA Francs.

c) Insufficiently documented expenses

These expenses represent 29% of the amount for identified anomalies. They are burdened by significant indicators of fraud. These expenses are mainly characterised by the absence of the essential documentation to justify the actual holding of training sessions or workshops that have been organised, in particular, missing attendance records, mission orders, training materials, training reports or records, monitoring or supervision reports etc. We have also noted that in the beginning of the year 2008, the Technical Secretariat ordered the reimbursement of several amounts from a total of 14,735,955 CFA Francs to four Regional Delegations, for the alleged pre-funding of

activities, whose supporting documents did not include sufficient documentation. We have identified the amount for insufficiently documented expenses as a total of 526.8 million CFA Francs.

d) Unjustified disbursements

We have established that numerous and important cash disbursements were made available for the implementation of activities and were not justified by the beneficiaries at the time the investigation was being undertaken.

For example, the most representative cases are:

- The disbursement of a sum of 88,910,100 CFA Francs to the Permanent Secretary of GTC EPI on 14/08/08 for the funding of training sessions on integrated monitoring which were supposed to have taken place during the month of October 2008. The letter to the ST dated 06 July 2010 and accompanying the set of supporting documents states that the amount was justified up to 63,642,800 CFA Francs. The verification that we have undertaken on the submitted supporting rather revealed an amount of 25,637,000 CFA Francs. By consequence, a disbursed unjustified amount of 63,273,100 CFA Francs is revealed, approximately three years after the end of the activity.
- Another disbursement of 63,680,000 CFA Francs made on 18/02/2010 to fund “the regional training workshops for stakeholders on the use of new data collection tools for the monitoring and evaluation of national accounts”, was only justified up to 13,545,000 CFA Francs; or a non-justified amount of 50,135,000 CFA Francs.

The total amount of unjustified expenses amounts to 285.2 million CFA Francs.

e) Specific factors facilitating fraud and irregularities in the Technical Secretariat within the context of GAVI HSS cash support management.

- ***Absence of segregation of duties:***

We observed that the Technical Secretariat has so far operated with almost total autonomy, without any effective control of the central structures of the Ministry of Public Health and outside administrative rules in the field of public expenditure. This entity’s operational procedures have institutionalised the absence of segregation of duties, by concentrating the major part of commitment authority into the hands of the Head of the Technical Secretariat.

We have also noted that the Head of the Technical Secretariat of the Steering Committee SSS, places the orders, receives himself the majority of the supplies, goods or provided services, certifies the invoice, authorises supplier payments. For some activities of the programme, he establishes his own emoluments and allowances outside of any control, establishes his own missions and pays mission charges to himself outside any control on their achievement.

This cumulation of authorising functions (authoriser of budget) and stock accounting functions (receipt of goods and services, etc.) is against the basic rules of internal control and the provisions in article 51 Subpara, 4 of the Law no. 2007/006 dated 26 December 2007 on the financial plan of the State. This provision details that “the paying authority appoints one or more agents for the operations in terms of stock accounting. These latter with limited liability, are under the responsibility of the payment authority, for the establishment of a stock account.” Moreover, we did not find any correspondence initiated by

the main payment authority or his delegate, formally designating the agent in charge of the stock accounting. We noted the case of a staff not formally listed in the staff records of the Technical Secretariat who took delivery of the alleged services delivered by his wife.

This situation favoured the camouflage of errors, confusions and even the covering up of omissions. Two examples are presented of this serious deficiency in internal control:

- The Head of the Technical Secretariat (CST) placed the order of 1000 copies of the guide on the creation of the health development plan to a health district totalling 4,101,195 CFA Francs, accepted the delivery of 500 copies only but settled the invoice and ordered the actual payment to the supplier up to the amount of 4,101,195 CFA Francs (this represents the equivalent of 1000 copies whereas he accepted the delivery of only 500), this is an undue payment of 2,050,597 CFA Francs.
 - Another case of this category: the CST placed the order for office supplies, settled the invoice, authorised the payment of 3,938,918 CFA Francs, whereas the amount on the invoice was arithmetically inaccurate. The overvalued amount unduly paid to the supplier, totals FCFA 1 593 270.
 - Finally, a third example of an exhaustive and identical series is that the CST ordered, received and authorised the payment of an invoice of 4,118,951 CFA Francs, whereas the nature of the supposed service that was received (document multiplication works), did not agree with the nature of the invoiced articles (office supplies). In this case, the materiality of the service was difficult to establish, knowing that it is a matter of settling the purchase of goods, while the order concerned a service.
- **Absence of limits to the signing authority and of fund disbursement limits by the Head of the Technical Secretariat.**

This insufficiency has led to many discrepancies that were observed in the management of GAVI funds, from the implementation of GAVI funds in November 2007 and in early 2008. In February 2008, the Head of ST unilaterally ordered within three (03) days two cash withdrawals amounting to approximately 120 million CFA Francs (39 million and 80 million) to fund an activity that did not appear in the detailed Implementation Plan (PMO) attached to the Proposal of Cameroon and submitted to GAVI's Independent Review Committee (IRC).

The disbursement of a sum of 35 million CFA Francs for the pre-funding of an activity up to 23 million CFA Francs presumed to be funded by UNICEF, and for which we did not obtain the original expenses which were supposed to have been sent first to UNICEF and then to the CAA. Moreover, we found that no reimbursement of the said pre-funding has been made and that the payment order sent to the CAA by the Head of the Technical Secretariat, made no reference to any pre-funding.

Segregation of duties is required and its absence presents the largest risk for the financial management of the HSS programme in Cameroon. It explains most of the anomalies found in the incurred expenses at Central level.

- **Non-compliance with legal provisions and regulations**

Compliance with legal procedures, mainly those provided by the Circular no. 04/001/MINFIB dated January 08, 2004, on the instructions for the execution and control of the State Budget and of the publicly funded Organisations in 2004, could have avoided the use of fictitious suppliers. In fact, paragraph k of this circular provides that "...all orders related to cash advances must be made, wherever possible in benchmarked stores". However, this provision was not respected and as a result, the ST use a group of convenient suppliers, which the investigation team was unable to locate physically.

We also noted the non-consideration of the provisions of article 32 of Decree no. 93/720/PM dated November 22, 1993, detailing the conditions of substance and form that should be met by the local suppliers issuing invoices, amongst others the requirement that the invoices are dated, to be regularised. This situation has resulted in the payment of several undated invoices, clearly marred by fraud. For example, undated invoices for photocopies from an alleged supplier: to a total value of 9,998,000 CFA Francs were used as supporting documentation to justify expenses of some workshops. The materiality of this huge volume of photocopies could not be established, indicating the fictitious nature of the service.

- **Significant weaknesses in the processing of financial reports as produced by the Regional Delegations or at Central Level upon termination of activities (workshop).**

The financial services of ST (Financial Expert and Accountant) accepted many unacceptable expenses. These should have been rejected on the basis of the supporting documentation the Regional Delegations have provided. These services could also not detect significant anomalies and insufficiencies that were identified in the set of supporting documents for an advance amount of 88,910,100 CFA Francs the Permanent Secretary of the GTC-EPI has provided more than two (2) years after the implementation of the activity.

- **Existence of an invoicing system for fictitious services at the instigation of the ST staff and collusion with the service providers.**

Invoicing models for some services that were found among the data of the computers of the Financial Expert and the Accountant are labelled "to be invoiced": The figures and amounts of these models were later found to identically match the invoices that were found in the supporting documents of certain financial reports that were provided after the end of the activities: taken together, this shows the collusion with the service providers of the Secretariat against the background of producing fake supporting documents and invoicing fictitious services.

- **Questionable quality of external audit work**

The quality of the external audits undertaken on the accounts 2007, 2008 and 2009 is questionable to the extent where the main anomaly could not be revealed, i.e. the concentration of incompatible tasks presents a major risk to internal control. The certification of accounts raises concern, as a large number of accounting documents are missing or are questionable in terms of form (legal, accounting, administrative, judicial).

Our investigation questions the nature and quality of work and the certification without major reserves for an accounting system that presents many significant anomalies.

IV. CONCLUSION

The main and obvious conclusion to be drawn as a result of this investigation is that the implementation of the GAVI HSS programme in its current form and within the existing administrative and management framework is incompatible with the basic rules of sound management, irrespective of the reference standards that could be applied. The significant volume of frauds and anomalies of all types clearly establishes misuse of resources for purposes other than those of the Programme's objective, namely the strengthening of the health system in Cameroon in view of supporting the performance on immunisation, leads us to the conclusion on the significant wastage of support provided to the Government of Cameroon by the GAVI Alliance and of which the measurable benefits impacting on the health system of the country are questionable.

This investigation does not intend to question the results achieved by the programme. One of the lessons learned from this investigation is that the results presented as achieved by the GAVI HSS programme would have actually been realistic with fewer resources; and better management of the important resources that were made available and could have led to the achievement of other significant levels.

It is therefore urgent that the arrangements be implemented that are laid out in the letters the GAVI Alliance Chief Executive Officer has addressed to Cameroon's Minister of Public Health on 17 March 2011 and 21 March 2011, especially the reimbursement of all ineligible, insufficiently justified or unjustified and fraudulent expenses, as well as the commitment to take appropriate legal action against those responsible of fraud, as identified by the investigation and subject to compliance with administrative and legal principles that are in force in the Republic of Cameroon, in particular as a response to the contradictory findings and of presumption of innocence.