

ANALYSIS OF THE RESULTS OF THE FINANCIAL AUDITS OF HEALTH FACILITIES CARRIED OUT IN THE FRAMEWORK OF THE IMPLEMENTATION OF THE PASS - FBP 1 & 2 DURING THE PERIOD FROM JULY 2016 TO MARCH 2021

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Background and justification

- Implementation at scale of the PBF approach coupled with targeted free care (PBF-G) since 2010;
- Strategy to ensure the availability of care to the population in sufficient quality and quantity;
- Since 2016, EU funding through the PASS - FBP, in support of the implementation of the FBP-G;
- Carrying out financial audits of health facilities as planned by the PASS-FBP;
- During the audit missions, the auditors express their opinions based on the financial findings;
- Negative opinions can lead to the cancellation of expenses classified as ineligible, or to the taking of recovery measures and even to the suspension of payments by the PASS-FBP of the offending health facilities.
- Despite the regularity of the audit missions and the strengthening of the financial management skills of the health facility managers, the financial findings persist, sometimes with negative consequences for the health facilities in question.
- It was therefore necessary to analyze the results of the audits in order to propose strategies for improving the administrative, financial and accounting management of the health facilities

Hypothesis and objectives

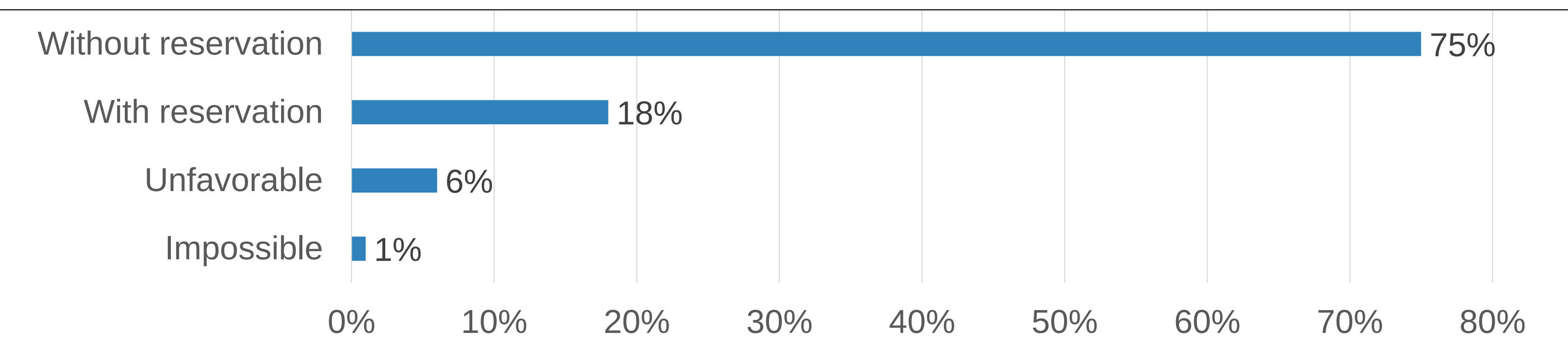
- Hypothesis:** The regular performance of financial audits at the level of health facilities with a BPF main contract and the implementation of sanctions in case of mismanagement have a positive influence on the quality of financial management
- General Objective :** To analyse the results of financial audits of health facilities covering the period from July 2016 to March 2021 in the context of the implementation of the PASS - BPF;
- Specifics objectives :**
 - Carry out, according to the opinions issued by the auditors (modified or not), a classification of the results of the financial audits of the health facilities covering the period in question
 - Identify the different reasons for the financial findings made at the level of the audited health facilities during the period concerned;
 - Determine the amounts recovered by the PASS - BPF 1 & 2 on the basis of the results of the financial audits of the health facilities carried out during the period in question;
 - Compare the results of the audits carried out during the period in question according to the type of health facility (public, approved, private);
 - Identify the existence of possible improvements in the financial management of the health facilities as the audits were carried out;
 - Formulate recommendations to improve financial management at the level of the health facilities and the performance of financial audits (including audit reports).

Materials and methods

- framework of the implementation of the PASS - FBP between November 2016 and March 2021;
- Cross-sectional study with descriptive and analytical aims;
- Study population: health facilities that benefited from financial audits;
- Data collection technique: documentary analysis of audit reports;
- Data collection grid in Excel;
- Data collection: Concerned: results of the audits of health facilities carried out within the between 28 August and 10 September 2021 at the level of the administrative and financial department / health section of Enabel.
- Data analysed with Microsoft Excel. Tables and graphs made with Microsoft Excel.

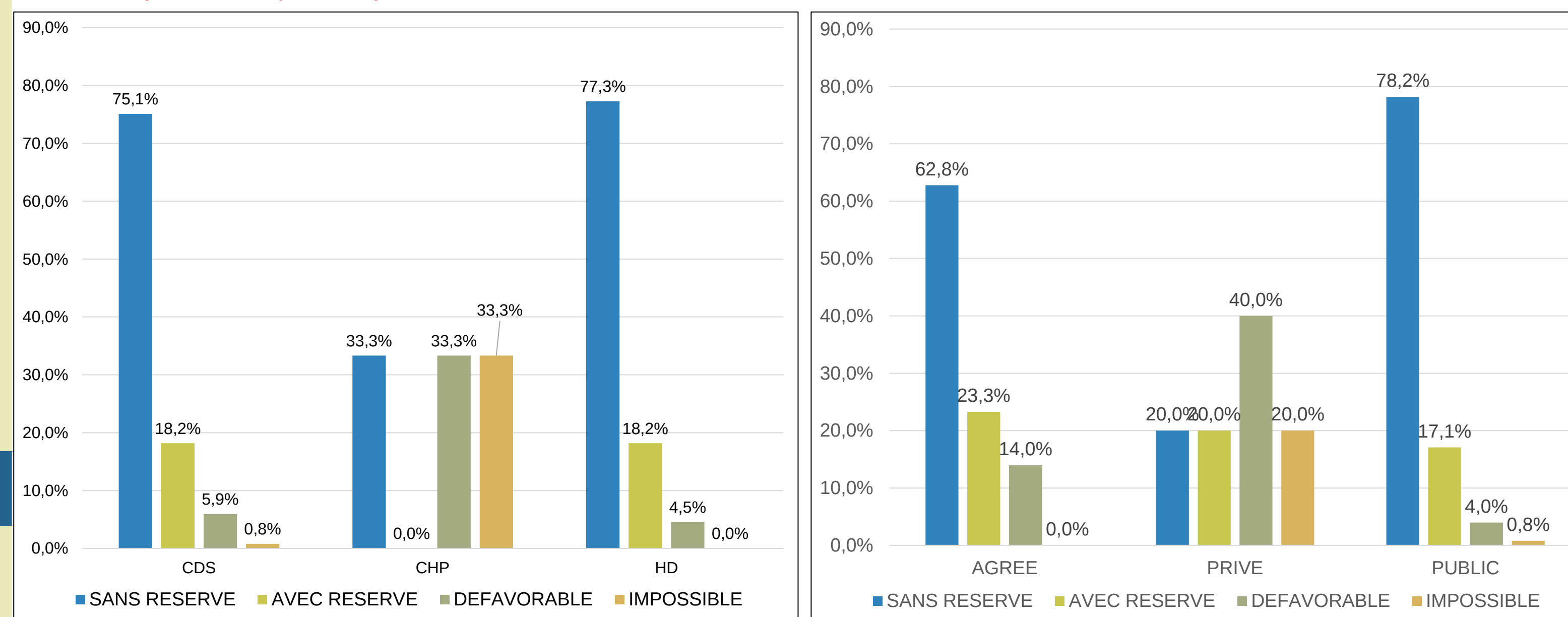
Results

- 300 health facilities were audited during the period covered by the study. That is 240 health facilities in phase 1 and 60 at the beginning of phase 2.
- 18 provinces concerned; on average 40% of eligible health facilities; extremes per province: from 27.3% in Gitega to 87.5% in Bujumbura town hall.
- All 47 health districts concerned.84% are CDS and 15% are HD.
- The centers for the physically disabled (CHP) represent only 1%.
- 84% public health facilities and 1.67% private. Approved health facilities = 14.33%.



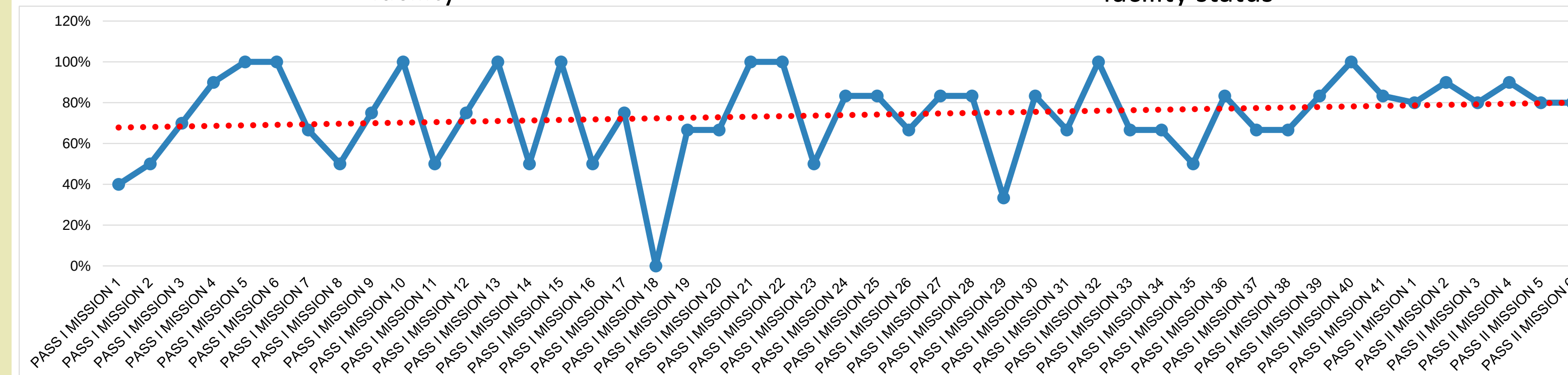
Graph 1: Distribution of auditors' opinions

- Unqualified opinions** vary by province: 100% in Mwaro to 58.8% in Ngozi.
- Qualified opinions**, higher proportions in Rubanza (30%), Cibitoke (33%) and Rutana (33%).
- Unfavourable opinions**, higher proportions in Bujumbura (21.1%), Gitega (16.7%) and Mairie de Bujumbura (14.3%).



Graph 2: Distribution of opinions by category of health facility

Graph 3: Distribution of opinions according to health facility status



Graph 4: Evolution of the "unqualified" opinion

#	Reasons for financial findings	Frequency
1	Missing / inadequate documentation	65,0%
2	Expenditure outside Busnes annual plan	18,1%
3	Incorrect procurement procedure	5,1%
4	Lack of proof of payment	4,6%
5	Unjustified fuel consumption	3,0%
6	Ineligible expenditure	2,1%
7	Unjustified discrepancy between financial report and expenditure details	1,7%
8	Lack of proof of receipt	0,4%

Amount of financial findings:

- During 47 missions, financial findings amounted to **321,047,520 BIF**.
- HD for **63.9% of the amount**
- Approved health facilities, **64.9% of the amount**

Amounts recovered

- Financial findings lead to financial losses for the incriminated health facilities.
- During the period in question, an amount of **176,919,463 BIF** was recovered. Gitega province was in the lead (64,561,153 BIF), followed by Cibitoke (36,217,726 Fbu). Mwaro (391,075 BIF) and Cankuzo (436,615 BIF) provinces with the lowest amounts recovered.
- HD lost the highest amounts (117,286,716 BIF) or 66% of the total. Approved health facilities (50%) and public health facilities (47%), at about the same level.

Discussion

The evolution of auditors' opinions: Although the "unqualified" opinion evolves up and down over the audit assignments, the trend line shows a slight increase, which can be encouraging;;

Identifying champions: The identification of "good and less good students" can be an opportunity to improve financial management at the health facility level. Indeed, knowing the good results obtained in certain provinces, it can be encouraged to share experiences and disseminate good practices;

Reasons for financial observations: if the supervisory structures targeted the most frequent reasons for financial observations to strengthen the capacities of health facility managers, there could be a clear improvement in the quality of financial management at the health facility level.

The effect of recoveries: due to ineligible expenses, some health facilities have lost significant amounts of money that could have contributed to their capacity building. The amount recovered is 176,919,463 BIF, and concerns more certain provinces (Gitega and Cibitoke), more HDs and more approved health facilities. The size of these sums and their impact on the functioning of the health facilities in question should lead to the implementation of firm measures where necessary and to strengthening the capacities of health facility managers in the area of financial management in all cases.

Conclusion and recommendations

- The analysis made it possible to identify the characteristics of the results of the financial audits of the health facilities, but also the effects on the quality of management at the health facility level.
- The audits led to the recovery of significant sums of money, even though these sums represented a significant loss of income for the health facilities in question.
- This analysis thus allows us to confirm our hypothesis

Recommendations :

- In Enabel and the EU: continue with the financial audits of the health facilities in the framework of the next BPF support programmes;
- To Enabel: continue to carry out financial audits of the health facilities between the end of the PASS - BPF 2 and the start of the new BPF support programme;
- Enabel: better target the health facilities for the next financial audits, taking into account the characteristics of the "less good students" identified during this analysis (provinces, categories, status);
- To the MSPLS: strengthen the capacities of public and approved health facilities, all categories combined, in the area of financial management and document archiving.