

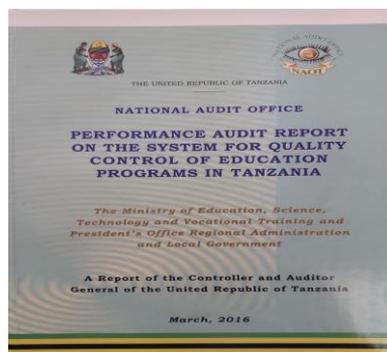
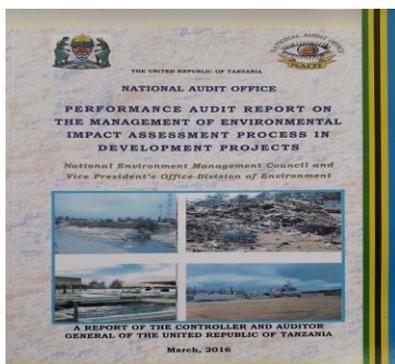
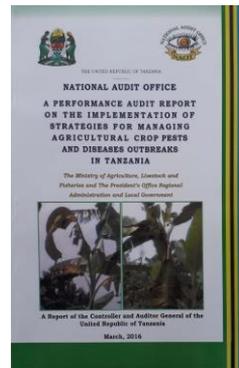
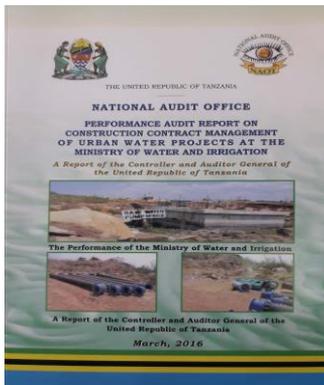


THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

FOLLOW-UP REPORT ON THE IMPLEMENTATION OF THE CONTROLLER AND AUDITOR GENERAL'S RECOMMENDATIONS FOR THE FIVE PERFORMANCE AUDIT REPORTS ISSUED AND TABLED BEFORE PARLIAMENT IN APRIL, 2016



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

March, 2020

THE UNITED REPUBLIC OF TANZANIA

National Audit Office

Vision

To be a highly regarded Institution that excels in Public Sector Auditing

Mission

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources

Core Values

In providing quality service, NAO shall be guided by the following core values:

Objectivity

We are an impartial public institution, offering audit services to our clients in unbiased manner

Excellence

We are professionals providing high quality audit services based on standards and best practices

Integrity

We observe and maintain high standards of ethical behaviour, rule of law and a strong sense of purpose

Peoples' Focus

We value, respect and recognize interest of our stakeholders

Innovation

We are learning and creative public institution that promotes value added ideas within and outside the institution

Results Oriented

We are an organization that focuses on achievement based on performance targets

Team work Spirit

We work together as a team, interact professionally, and share knowledge, ideas and experiences

PREFACE

I am pleased to present a Follow-up Report on the Implementation of Performance Audit Recommendations from the previously issued Performance Audit Reports. This report covers five individual performance audit reports. The related recommendations were issued to eight government entities (Central and Local Government), namely: the President's Office Regional Administration and Local Government (PO-RALG); National Environmental Management Council (NEMC); Vice President's Office - Directorate of Environment (VPO); Ministry of Water and Irrigation (MoWI); Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC); Ministry of Agriculture, Food Security and Cooperatives, (MoA); Ministry of Livestock and Fisheries (MoLF); and the Ministry of Education, Science and Technology (MoEST).

This report provides our main stakeholders, namely: Members of Parliament and the Government of the United Republic of Tanzania, with the analysis of the progress of the audited entities in responding to the recommendations made in the performance audit reports which were tabled and adopted by Parliament in April, 2016. The rationale behind is to report to Parliament the implementation status of the recommendations made in those performance audit reports.

I have the honour to submit this Follow-up Report on the Implementation of Performance Audit Recommendations from the previously issued Performance Audit Reports to His Excellency the President of the United Republic of Tanzania, Dr. John Pombe Joseph Magufuli and through him to the Parliament, in accordance with Article 143 of the Constitution of the United Republic of Tanzania (URT) of 1977 and Section 34(1) and (2) of the Public Audit Act No. 11 of 2008.

In essence, this follow-up report has enabled me to provide independent assurance to the Parliament concerning the implementation status of previously issued recommendations on areas such as: Management of Environmental Impact Assessment Process in Development Projects; Construction Contract Management of Urban Water Projects; Hygiene Control in Meat Production Process; Implementation of Strategies for Managing Agricultural Crop Pests and Disease Outbreaks in Tanzania; and System for Quality Control of Education Programs in Tanzania.

The main objective of conducting these audits was to examine the identified problems in the respective areas; establish whether allocated resources were spent with due regard to economy, efficiency and effectiveness as intended and appropriated by Parliament in the above-mentioned areas.

While my office conducts audits and issues reports on the performance of Ministries, Departments and Agencies, Local Government, Public Authorities and Other Bodies' programmes and activities basing on the relevant laws, rules and regulations governing such programmes and activities; the ultimate responsibility for ensuring there is efficiency, economy and effectiveness in the use of public resources lies with the respective Accounting Officers. At the same time, it is the responsibility of the Accounting Officers to ensure that the observations and recommendations raised by the Controller and Auditor General are acted upon.

I would like to acknowledge the commitment of my staff and cooperation accorded to my audit teams by all the respective Accounting Officers and their staff which has facilitated timely completion of this follow up audit report.

I hope that the National Assembly and the public at large will find the information in this report relevant and useful in holding the Government accountable for public funds and delivery of services to Tanzanian citizens.



Charles E. Kichere
CONTROLLER AND AUDITOR GENERAL

National Audit Office,
Audit House,
4 Ukaguzi House,
P.O. Box 950,
41104 Tambukareli,
Dodoma,
March, 2020

LIST OF ABBREVIATIONS

ACSE	Advanced Certificate of Secondary Education
ADEM	Agency for development of Education Management
ARDS	Agricultural Routine Data System
BEST	Basic Education Statistics
BOQ	Bills of Quantities
CAG	Controller and Auditor General
CRB	Contractors Registration Board
CSE	Certificate for Secondary Education
DoE	Division of Environment
DPPO	District Plant Protection Officers
DVO	District Veterinary Officer
DVS	Director of Veterinary Services
EHOs	Environmental Health Officers
EIA	Environmental Impact Assessment
EMOs	Environmental Management Officers
EMPs	Environmental Management Plans
FAW	Fall Army Worms
HQ	Headquarters
IPC	Interim Payment Certificates
MoA	Ministry of Agriculture
MoEST	Ministry of Education Science and Technology
MoFP	Ministry of Finance and Planning
MoHCDGEC	Ministry of Health, Community Development, Gender, Elderly and Children
MoLF	Ministry of Agriculture, Livestock and Fisheries
MoU	Memorandum of Understanding
MoWI	Ministry of Water and Irrigation
NECTA	National Examination Council
NEMC	National Environmental Management Council
PO-RALG	President's Office Regional Administration and Local Government
PSLE	Primary School Leaving Examination
RVO	Regional Veterinary Officer
TAC	Technical Advisory Committee
TEP	Teacher Education Programme
TESP	Teacher Education Support Project
TIE	Tanzania Institute of Education
ToT	Trainer of Trainers
TRC	Teachers' Resource centers
TZS	Tanzania Shillings
VPO	Vice President office
ZVC	Zonal Veterinary Centre
ZVS	Veterinary Services

TABLE OF CONTENTS

LIST OF ABBREVIATIONS.....	IV
TABLE OF CONTENTS	V
EXECUTIVE SUMMARY	VIII
CHAPTER ONE	1
INTRODUCTION.....	1
1.1 BACKGROUND.....	1
1.2 RATIONALE FOR FOLLOW-UPS ON IMPLEMENTATION OF AUDIT RECOMMENDATIONS	1
1.3 DESIGN OF THE FOLLOW-UP ON THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS....	2
1.4 APPROACHES TO FOLLOW-UP ON THE IMPLEMENTATION OF THE ISSUED AUDIT RECOMMENDATIONS.....	3
1.5 METHODOLOGY USED TO FOLLOW-UP ON THE IMPLEMENTATION OF RECOMMENDATIONS .	4
1.6 CRITERIA FOR ASSESSING THE LEVEL OF IMPLEMENTATION OF RECOMMENDATIONS	5
1.7 LEVEL OF IMPLEMENTATION OF RECOMMENDATIONS AND FACTORS CONSIDERED WHEN RANKING THE IMPLEMENTATION LEVEL.....	6
1.8 DATA VALIDATION PROCESS	7
1.9 STANDARDS USED FOR THE FOLLOW-UP	8
1.10 STRUCTURE OF THE REPORT	8
CHAPTER TWO.....	9
PERFORMANCE AUDIT ON MANAGEMENT OF ENVIRONMENTAL IMPACT ASSESSMENT PROCESS IN DEVELOPMENT PROJECTS.....	9
2.1 BACKGROUND OF THE AUDIT	9
2.2 AUDIT SCOPE	9
2.3 MAIN AUDIT FINDINGS	9
2.4 OVERALL AUDIT CONCLUSION	11
2.5 RESULTS OF THE FOLLOW-UP ON THE IMPLEMENTATION OF THE ISSUED AUDIT RECOMMENDATIONS.....	12
2.6 SPECIFIC AUDIT CONCLUSION	27
2.7 SPECIFIC AUDIT RECOMMENDATIONS	27
CHAPTER THREE	29
PERFORMANCE AUDIT ON CONSTRUCTION CONTRACT MANAGEMENT OF URBAN WATER PROJECTS AT THE MINISTRY OF WATER AND IRRIGATION	29
3.1 BACKGROUND TO THE AUDIT	29
3.2 SCOPE OF THE AUDIT	29
3.3 MAIN AUDIT FINDINGS	29
3.4 MAIN RESULTS OF THE FOLLOW-UP ON THE IMPLEMENTATION OF RECOMMENDATIONS .	31
3.5 SPECIFIC CONCLUSION	41
3.6 SPECIFIC RECOMMENDATIONS TO THE MINISTRY OF WATER.....	41
CHAPTER FOUR.....	42

PERFORMANCE AUDIT ON HYGIENE CONTROL IN MEAT PRODUCTION PROCESS	42
4.1 BACKGROUND OF THE AUDIT	42
4.2 AUDIT SCOPE	42
4.3 MAIN AUDIT FINDINGS	42
4.4 OVERALL AUDIT CONCLUSION	44
4.5 RESULTS OF THE FOLLOW-UP ON THE IMPLEMENTATION OF THE ISSUED AUDIT RECOMMENDATIONS.....	44
4.6 SPECIFIC AUDIT CONCLUSION	54
4.7 SPECIFIC AUDIT RECOMMENDATIONS	55
CHAPTER FIVE	56
PERFORMANCE AUDIT ON THE IMPLEMENTATION STRATEGY FOR THE MANAGEMENT OF AGRICULTURAL CROP PESTS AND DISEASE OUTBREAKS IN TANZANIA.....	56
5.1 BACKGROUND OF THE AUDIT	56
5.2 AUDIT SCOPE	56
5.3 MAIN AUDIT FINDINGS	57
5.4 OVERALL AUDIT CONCLUSION	58
5.5 RESULTS OF THE FOLLOW-UP ON THE IMPLEMENTATION OF THE RECOMMENDATIONS...	58
5.6 SPECIFIC AUDIT CONCLUSION	69
5.7 SPECIFIC AUDIT RECOMMENDATIONS	70
CHAPTER SIX	71
PERFORMANCE AUDIT ON SYSTEM FOR QUALITY CONTROL OF EDUCATION PROGRAMMES IN TANZANIA	71
6.1 BACKGROUND TO THE AUDIT	71
6.2 SCOPE OF THE AUDIT	71
6.3 MAIN AUDIT FINDINGS	72
6.4 OVERALL AUDIT CONCLUSION	73
6.5 RESULTS OF THE FOLLOW UP ON THE IMPLEMENTATION OF RECOMMENDATIONS	73
6.6 SPECIFIC CONCLUSION	88
6.7 SPECIFIC RECOMMENDATIONS.....	88
CHAPTER SEVEN.....	90
GOVERNANCE ARRANGEMENTS FOR THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS	90
7.1 INTRODUCTION.....	90
7.2 LEVEL OF IMPLEMENTATION OF THE AUDIT RECOMMENDATIONS IN AUDITED ENTITIES ..	90
7.3 REASONS FOR INADEQUATE IMPLEMENTATION OF THE ISSUED RECOMMENDATIONS.....	91
CHAPTER EIGHT	95
CONCLUSION AND RECOMMENDATIONS	95
8.1 INTRODUCTION.....	95

8.2 OVERALL CONCLUSION	95
8.3 OVERALL RECOMMENDATIONS	97

EXECUTIVE SUMMARY

Performance audit seeks to improve the accountability and performance of government organizations. It provides an objective and constructive assessment of the extent to which the audited entity has utilized its resources in carrying-out its responsibilities with due regard to economy, efficiency and effectiveness. Section 28 of the Public Audit Act No.11 of 2008 gives the Controller and Auditor General the mandate to carry-out performance audit.

This consolidated report summarizes follow-up reports on the implementation of the audit recommendations of five performance audit reports which were tabled to Parliament in April, 2016. The reports are:

1. Management of Environmental Impact Assessment Process in Development Projects
2. Construction Contracts Management of Urban Water Projects
3. Hygiene Control in Meat Production Process
4. Implementation of Strategies for Managing Agricultural Crop Pests and Disease Outbreaks in Tanzania
5. System for Quality Control of Education Programs in Tanzania.

Follow-up of issued recommendations is a necessary process for ensuring that recommendations are addressed and that citizens receive the appropriate feedbacks on the value for money of various programmes and activities conducted by Ministries, Departments and Agencies from the Controller and Auditor General's work.

Implementation Status of the Issued Recommendations

As regards to follow-up, a total of 96 recommendations were issued in all five performance audit reports. As at the date of the follow-up, 25 recommendations were fully implemented, 40 were partially implemented, 28 had not been implemented while 3 were overtaken by events.

Table 1 below shows the state of implementation of the audit recommendations of the said audit reports categorized as *fully*, *partially*, *not implemented* and *overtaken by events*.

Table 1: Implementation Status of Performance Audit Recommendations

Audited Entity	No. of Recommendations given	Fully implemented	Partially implemented	Not Implemented	Overtaken by Events
NEMC	21	4	6	8	3
VPO	1	0	1	0	0
MoWI	18	12	5	1	0
MoLF	4	3	1	0	0
MoHCDGC	4	0	1	3	0
MoA	14	0	8	6	0
MoEST	11	6	5	0	0
PO-RALG	23	0	13	10	0
Total	96	25	40	28	3
Percentage (%)	100	26	42	29	3

Source: Auditors' Analysis (2019)

From **Table 1**, the overall status on the implementation of the issued recommendations indicates that 68 of issued recommendations were either partially or not implemented at all.

The summary of individual performance audit reports is as narrated below:

Management of Environmental Impact Assessment Process In Development Projects

The overall follow-up results on the implementation of issued audit recommendations indicated that out of 22 issued recommendations, 4 (18%) were fully implemented, 7 (32%) were partially implemented, 3 (14%) were overtaken by event, while 8(36%) were not implemented.

Based on the results of the implementation status of previously issued recommendations, the audit concluded that NEMC and VPO partially implemented the recommendations. However, eight (8) recommendations were not implemented at all. NEMC management is advised to deploy more efforts to ensure that all recommendations are implemented.

Construction Contract Management of Urban Water Projects

There were 18 recommendations issued to the Ministry of Water and Irrigation (MoWI), of which 12 (67%) were fully implemented, while 5 (28%) were partially implemented and 1 (5%) was not implemented.

Based on the results it is concluded that, MoWI made satisfactory progress towards the implementation of the issued recommendations. However, six (6) recommendations were not fully implemented.

Hygiene Control in Meat Production Process

The overall follow-up results on the implementation of issued audit recommendations indicated that 3 out of 13 recommendations (23%) were fully implemented, while 4 (31%) were partially implemented, and 6 (46%) were not implemented at all.

Based on the results of the implementation status of the recommendations, it can be concluded that the Ministry of Livestock and Fisheries (MLF) made satisfactory progress towards implementation of the issued recommendations. PO-RALG had moderately implemented the issued recommendations. The Ministry of Health had unsatisfactorily implemented the issued recommendations. The respective managements are advised to exert more efforts to ensure that all these recommendations are implemented.

Implementation of Strategy for the Management of Agricultural Crop Pests and Disease Outbreaks in Tanzania

The overall follow-up results on the implementation of issued audit recommendations indicated that 14 out of 22 recommendations (64%) were partially implemented, while 8 (36%) were not implemented.

Based on the results of the implementation status of the previously issued recommendations, it is concluded that the Ministry of Agriculture and PO-RALG, did not make satisfactory progress towards the implementation of the issued recommendations. None of the recommendations were implemented fully by both Ministries.

System for Quality Control of Education Programs in Tanzania

The overall follow-up results on the implementation of issued recommendations indicated that out of 21 recommendations, 6 (28%) were fully implemented, 10 (48%) were partially implemented and 5 (24%) were not implemented at all.

Based on the results of the implementation status of the previous issued recommendations, it is concluded that the Ministry of Education made satisfactory progress towards the implementation of the issued recommendations. However, progress made by PO-RALG towards issued recommendation is not satisfactory, on the ground that some of the roles were supposed to be performed by MoEST.

Overall Conclusion

The overall conclusion of this follow-up is that, insufficient efforts were taken by the audited entities in implementing the previously issued performance audit recommendations.

Implementation of the issued recommendations was not satisfactory as only 25 out of 96 (26%) of the issued recommendations were fully implemented, 40 (42%) were partially implemented, and 28 (29 %) were not implemented at all. Therefore, 65 recommendations (68 percent of the issued audit recommendations) were either partially or not implemented by the audited entities.

Overall Recommendations

The Government Ministries, Independent Departments, Agencies and Local Government Authorities should establish a clear governance structure by:

1. Prioritizing the implementation of all recommendations issued by CAG;
2. Tracking all issued recommendations and document their implementation status; and
3. Having a working governance system for monitoring NAOT's performance audit recommendations.

CHAPTER ONE

INTRODUCTION

1.1 Background

Performance audit seeks to improve the accountability and performance of government organizations. It provides an objective and constructive assessment of the extent to which the audited body has utilized its resources in carrying out its responsibilities with due regard to economy, efficiency and effectiveness. Section 28 of Public Audit Act No.11 of 2008 gives the Controller and Auditor General (CAG) of the United Republic of Tanzania mandate to carry out performance audit.

The Office of the Controller and Auditor General carries out a number of performance audits in government entities. Basing on the findings and conclusions made in those audits, CAG issues recommendations which, if implemented they can assist in improving the performance of government entities and ensure that public resources are economically, efficiently and effectively managed.

Likewise, Regulation 77 (5) of the Public Audit Regulations of 2009 provides mandate to the Controller and Auditor General to conduct follow-ups on the recommendations issued to government entities by conducting performance audits. In this regard, the CAG conducted a follow-up on five performance audit reports namely: (1) Management of Environmental Impact Assessment Process in Development Projects, (2) Construction Contract Management of Urban Water Projects (3) Hygiene Control in Meat Production Process, (4) Implementation of Strategies for Managing Agricultural Crop Pests and Disease Outbreaks in Tanzania, and (5) System for Quality Control of Education Programs in Tanzania.

1.2 Rationale for Follow-ups on Implementation of Audit Recommendations

Follow-ups are conducted in order to provide stakeholders (Members of Parliament and the Government of the United Republic of Tanzania) with the analysis of the progress made by the audited entities with regard to the recommendations made in performance audit reports which were tabled and adopted by Parliament. This is normally done with the view to reporting

back to Parliament the extent to which the issued recommendations have been implemented.

Follow-ups on the implementation of audit recommendations enables CAG to provide the necessary independent assurance to Parliament concerning the implementation status of previously issued recommendations on different areas.

Therefore, follow-ups on the implementation of audit recommendations examine the identified problems in the respective area; establish whether allocated resources have been spent with due regard to economy, efficiency and effectiveness as intended and as appropriated by Parliament.

1.3 Design of the Follow-up on the Implementation of Audit Recommendations

This audit is designed in such a way that it provides to CAG the required information regarding implementation status of issued recommendations. It covers the objective and scope of follow up on the implementation of audit recommendation as detailed hereunder:

1.3.1 Objectives of Follow-up on the Implementation of Issued Recommendations

Main Objective

The main objective of the follow-up is to assess the extent to which the audited entities implemented the recommendations issued by the Controller and Auditor General.

Specific Objectives

1. To examine corrective measures taken by the audited entities on the recommendations issued by CAG;
2. To assess the governance systems for monitoring NAOT's performance audit recommendations; and
3. To examine reporting arrangements on the implementation of the recommendations issued by CAG.

1.3.2 Scope of the Follow-up

The audit covered five performance audit reports which comprised 8 audited entities and which were tabled before Parliament and Published in 2016 as described in table 1.1.

Table 1.1: List of five Audit Reports Followed Up

Name of the Audit	Audited Entities
Management of Environmental Impact Assessment Process in Development Projects	National Environmental Management Council (NEMC)
	Vice President office (VPO)
Construction Contract Management of Urban Water Projects	Ministry of Water and Irrigation (MoWI)
Hygiene Control in Meat Production Process	Ministry of Livestock and Fisheries
	Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC)
	President's Office Regional Administration and Local Government
Implementation of Strategies for Managing Agricultural Crop Pests and Disease Outbreaks in Tanzania	Ministry of Agriculture
	President's Office -Regional Administration and Local Government (PO-RALG)
System for Quality Control of Education Programs in Tanzania	Ministry of Education Science and Technology (MoEST)
	President's Office -Regional Administration and Local Government (PO-RALG)

Source: Auditors' Analysis of CAG's Reports (2019)

The follow-up audit is limited to the review of recommendations detailed in the original performance audit reports mentioned in Table 1.1 and their respective responses, commitments and implementation status.

1.4 Approaches to Follow-up on the Implementation of the Issued Audit Recommendations

The follow-up on the implementation of the issued recommendations was conducted through the following approaches:

- 1) Sending letters to the audited entities requesting for the implementation status of the issued recommendations;

- 2) Review of the implementation status responses with their corresponding supporting evidences from the audited entities;
- 3) Developing a matrix for the implementation status of the issued recommendations by consolidating all received responses for each specific audit;
- 4) Submission of the verification letters including a matrix on the implementation status of the issued recommendations with auditors' comments to the audited entities for their review;
- 5) Verification and factual clearance on the responses; and
- 6) Developing a follow - up report on the implementation status of the issued recommendations.

1.5 Methodology used to Follow-up on the Implementation of Recommendations

(i) Interviews

Interviews were conducted with the audited entities' senior and operational management personnel for them to understand the process and clarify issues with respect to the implementation of the issued recommendations from the identified reports. The interviews assisted in obtaining verbal responses in relation to the activities that were carried out in responding to the issued audit recommendations.

(ii) Document Reviews

The audit team reviewed implementation status of previously issued audit recommendations in order to explore the progress. The document reviews provided evidence regarding matters agreed during the original individual performance audits, commitments made by the audited entities and initiatives and corrective measures taken so far in addressing the respective recommendations.

(iii) Observations

The audit team also visited different entities and regions to assess the level of implementation of various projects or physical structures or items that were supposed to be installed or acquired by the audited entities as shown in Table 1.2

Table 1.2: Areas Visited as Part of the Verification Process

Audit Report	Areas visited	Objective of the visit
Management of Environmental Impact Assessment Process in Development Projects	NEMC Zonal Offices in Mwanza, Arusha and Mbeya	Verification visits to confirm the responses on issued recommendations given by NEMC and VPO
Construction Contract Management of Urban Water Projects at the Ministry of Water and Irrigations	Nzega, Tabora and Igunga	Verification visits to confirm the responses given by MoWI
Hygiene Control in Meat Production Process	Dar es salaam, Morogoro and Rukwa	Verification visits to confirm the responses given by MoA
Implementation of Strategies for Managing Agricultural Crop Pests and Disease Outbreaks in Tanzania	Dar es salaam, Rukwa and Morogoro	Verification visits to confirm the responses given by PO-RALG
System for Quality Control of Education Programs in Tanzania	Kilimanjaro, Lindi and Kigoma	Verification visits to confirm the responses given by MoEST and PO-RALG

Source; Auditor's analysis of the visited areas, (2019)

1.6 Criteria for Assessing the Level of Implementation of Recommendations

Follow-up audit work examined the recommendations or significant observations made in the previous performance audits. The previous recommendations or observations served as the follow-up criteria. Commitments such as action plans made by entities in response to the issued audit recommendations of the original audit reports were also used as the criteria. In ensuring that issued performance audit recommendations are adequately implemented, the audited entities were expected to:

- Address the recommendations issued in the performance audit reports based on the commitments made during the audit; and
- Have appropriate governance systems and reporting arrangements to ensure that the audit recommendations were timely and adequately implemented.

1.7 Level of Implementation of Recommendations and Factors Considered when Ranking the Implementation Level

Implementation of the issued recommendations was measured using levels and classification of recommendations as described in Table 1.3.

Table 1.3: Levels of Implementation of Recommendations with Reasons

Level of Implementation Status	Reason for Implementation Status
Fully Implemented	When the audited entity provides sufficient and appropriate evidence to support all elements of the recommendation.
Partially Implemented	<p>When the audited entity provides some evidence which supports the implementation, but not all elements of the recommendation are addressed.</p> <p>Partially implemented is categorized into two:</p> <ul style="list-style-type: none"> • Partially - satisfactory: This is when audited entity provides most of the required evidence to support implementation of the recommendations that have been done within the required/acceptable time duration. • Partially - not satisfactory: This is when the audited entity provides evidence which shows only preliminary measurable steps have been taken to address the recommendation; or when only some few elements of the evidence have been issued.
Not Implemented	When the audited entity provides evidence which does not support meaningful movement towards implementation of a recommendation, or no evidence is provided, where implementation might take time and it is in the process but there is nothing that can be measured.
Overtaken by event	When the recommendation made has been overtaken by other circumstances which are likely to make the recommendation irrelevant or to have less impact at that particular time.

Source: Audit Office (2019)

For the purpose of analyzing the level of implementation, a classification of each of the issued recommendations was made basing on:

- Nature of recommendation; and
- Length of time needed to implement the issued recommendation.

Nature of the recommendation: includes analyzing the nature of issues that the concerned recommendation is all about. These are such as planning, budgeting, implementation, monitoring and evaluation, performance measurement, coordination, policy making, etc.

Length of time needed to implement an issued recommendation to its completion was used as another criterion.

Table 1.4 provides three categories used to classify implementation levels in relation to the duration required for implementing the issued recommendations.

Table 1.4: Classification of Recommendations in Relation with Time

Classification of Time	Measurable factors
Short-term recommendations	Recommendations that take less than 6 months to be fully implemented. These are recommendations that do not need much time and budget to implement.
Medium-term recommendations	Recommendations that take between 6 and 18 months to be fully implemented. These are recommendations that need considerable time and budget to implement.
Long-term recommendations	Recommendations that take between 18 and 36 months to be fully implemented. These are recommendations that need enough time and budget to implement. Similarly, these recommendations involve seeking various approvals from higher authorities to the audited entities or involve development of various guides or implementation policies.

1.8 Data Validation Process

The audited entities, which were issued with respective recommendations and which were the subjects of this follow-up, were given the opportunity to go through the observations made during the follow-up and comment on the accuracy and correctness of information and statistics presented. Confirmation on the accuracy of the figures used and information presented in the audit report was also considered.

1.9 Standards Used for the Follow-up

The follow-up audit work was conducted in accordance with the International Standards of Supreme Audit Institutions on performance auditing. ISSAI 300 provides for principles of performance audit, specifically, ISSAI 3000/5.5 provides guidelines on how to conduct follow-up audits.

The standard requires that the follow-up be planned and performed in a manner that enables auditors to obtain sufficient and appropriate evidence to serve as the basis for reporting the outcome of the issued recommendations and provide feedback to SAIs.

Results of follow-up are reported appropriately in order to provide feedback to the Parliament on the level of implementation for corrective actions to be taken where relevant.

1.10 Structure of the Report

This report is presented in nine chapters as follows:

Chapter *one* provides the introduction and background, objectives, scope, criteria and methodology used during the follow up.

Chapters *two* through *six* present the main findings regarding the implementation of audit recommendations noted from the individual performance audit reports.

Chapter *seven* presents the governance arrangements for the implementation of performance audit recommendations in the audited entities.

Chapter *eight* provides the audit conclusions and recommendations based on the findings of the follow up.

CHAPTER TWO

PERFORMANCE AUDIT ON MANAGEMENT OF ENVIRONMENTAL IMPACT ASSESSMENT PROCESS IN DEVELOPMENT PROJECTS

2.1 Background of the Audit

The Performance Audit on the Management of Environmental Impact Assessment Process in Development projects was tabled before Parliament in April, 2016. Audited entities were the National Environmental Management Council (NEMC) and the Division of Environment (DoE) of the Vice President's Office.

The overall objective of the audit was to assess whether VPO and NEMC adequately managed the Environmental Impact Assessment (EIA) process prior to implementation of development projects.

2.2 Audit Scope

The audit examined the process of Environmental Impact Assessment carried out by VPO and NEMC in development projects. The audit team selected development projects that were implemented by NEMC during the audit period. LGAs were selected to assess their participation in the EIA process. The Contractors Registration Board (CRB) was selected as it endorses all construction projects approved for EIA. As for VPO, information was gathered from the Division of Environment, which was responsible for EIA matters.

The audit covered a period of five (5) financial years from 2010/11 to 2014/2015 and was limited to processes from registration of projects to issuance of EIA certificate.

2.3 Main Audit Findings

(a) Inadequate Registration of Projects

A total of 11,455 equivalent to 75% of 15,266 projects were neither registered nor screened.

(b) Issuance of Permits Without Proof of EIA Decision

LGAs issued building permits without proof of EIA certificates or decisions. Only 24 projects out of 17,692 building permits issued had proof of EIA decisions.

(c) Inconsistence in the Planning of EIA Process Activities

There was a significant divergence between plans and achievements. The number of reviewed reports were always higher than targeted for the past five years.

(d) Non - Involvement of Zonal Offices in the Planning for EIA Activities

NEMC zonal offices were not involved in planning for activities in the EIA process. All activities in the EIA process were handled at NEMC Head Office in Dar es Salaam. The zonal offices were involved only when a team from Head Office visited projects located in their Zones.

(e) Non - Involvement of Relevant Stakeholders during the Review of Project Briefs

Very few project briefs were submitted to stakeholders for review compared to the number of project briefs received. NEMC sent only controversial project briefs to stakeholders.

(f) Dar es Salaam Dominated Composition of Review Teams in Technical Advisory Committee (TAC)

There was no project in which TAC was set at the LGA level for projects implemented in regions other than Dar es Salaam. As the sampled projects revealed, TAC was set at the national level only. NEMC staff formed more than 83% of TAC in meetings and LGAs were the most ignored. Equally, the officers from the project location were not involved in TAC meetings. Similarly, there was no representation of community from the areas of project location.

(g) Involvement of Relevant Stakeholders in the Review of EIS/EAS

NEMC did not send the copies (reports) to up country stakeholders including the zonal offices for review.

(h) Availability of EMOs in the Respective LGAs

Three (3) out of eight (8) visited LGAs did not have EMOs as per EMA requirements. Out of 146 staff working in the Department of Environment, Sanitation and Cleansing in the selected LGAs, only 13 (9%) were Environmental Management Officers (EMOs). In these LGAs, Environmental Health Officers (EHOs) performed the duties of Environmental Management Officers (EMOs).

(i) Inadequate Number of Environmental Inspectors

There were only 18 designated inspectors working in government entities excluding NEMC. Most MDAs and LGAs did not have designated inspectors. NEMC and VPO did not establish minimum number of required environmental inspectors per each LGA, sector ministry and other government institutions. In addition, LGAs did not establish the number of designated inspectors they needed.

There were insufficient number of designated inspectors in the visited LGAs as only 4 of them had Environmental Inspectors.

(j) Extent to which NEMC Share EIA Information with PMO-RALG

NEMC issued a total of 1950 EIA certificates but none were copied to PMO- RALG for reference and onward forwarding to respective LGAs.

2.4 Overall Audit Conclusion

The overall audit conclusion was that, NEMC and VPO-DoE did not manage the process of Environmental Impact Assessment/Environmental Audit on development projects properly. The process did not ensure that all projects likely to have significant negative effects to the environment were registered, assessed and all mitigation measures stipulated in the prepared EIS/EAS were implemented.

2.5 Results of the Follow-up on the Implementation of the Issued Audit Recommendations

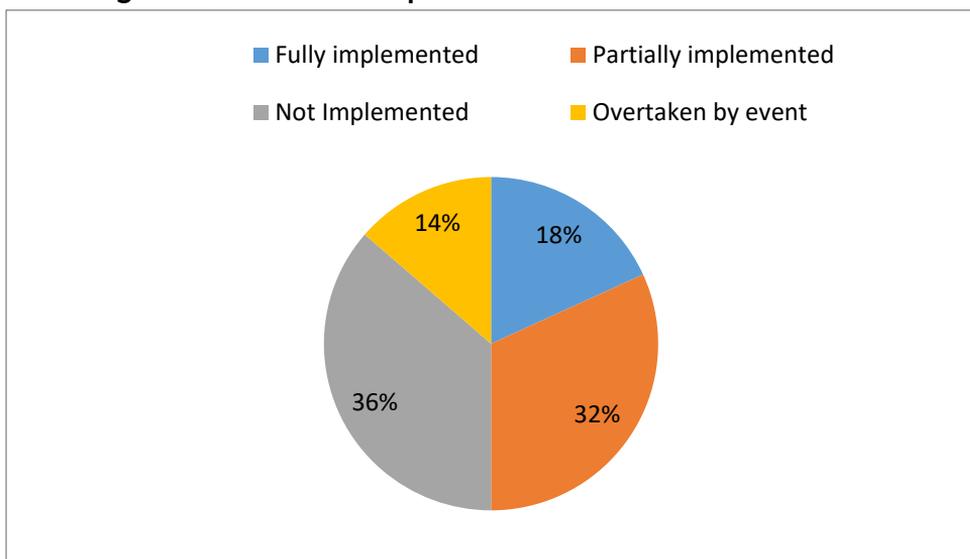
This part presents implementation status of issued recommendations to the National Environmental Management Council (NEMC) and the Division of Environment (DoE) of the Vice President’s Office. Implementation status has been categorized in four categories namely: recommendations that were implemented fully, partially, not implemented and those which were overtaken by events.

2.5.1 Overall Implementation of Issued Recommendations

A total of 22 recommendations were issued in this audit. 21 recommendations were directed to NEMC and 1 (one) recommendation was directed to the Division of Environment (DoE) of the Vice President’s Office.

The overall follow-up results on the implementation of issued audit recommendations indicated that out of 22 issued recommendations, 4 (18%) were implemented fully, 7 (32%) partially, 3 (14%) were overtaken by event, while 8 (36%) were not implemented as shown in Figure 2.1.

Figure 2.1: Level of Implementation of Recommendations



Source: Auditors’ analysis of responses from NEMC and VPO (2019)

Table 2.1 below provides a detailed description of all recommendations by indicating the total number of recommendations issued to specific audited entity, and the specific number of recommendations which were fully,

partially, or not implemented as well as those which were overtaken by events.

Table 2.1: Implementation status of Audit Recommendations

Entity	No. of Recommendations	Level of Implementation of Recommendations							
		Fully		Partially		Not implemented		Overtaken by event	
		No.	%	No.	%	No.	%	No.	%
VPO	1	-	-	1	100	-	-	-	-
NEMC	21	4	19	6	29	8	38	3	14
Grand Total	22	4	18	12	54	3	14	3	14

Source: Auditors' analysis of responses from NEMC and VPO (2019)

As seen in Table 2.1, a total of 22 recommendations were issued to both NEMC and VPO. NEMC was issued with 21 recommendations (95%) while VPO were issued with only 1 recommendation equivalent to 5% of all issued recommendations. Out of the 22 issued recommendations, 4 (18%) were implemented fully, twelve (12) (to 54%) partially, and three (3) (14 %) were not implemented. The one recommendation issued to VPO was partially implemented, and 3 recommendations (14%) were overtaken by events.

NEMC implemented 4 recommendations fully, 6 partially, 3 were overtaken by events and 8 were not implemented at all.

Further analysis of the issued recommendations per each cluster or category was made, based on the recommendations which were not implemented. **Table 2.2** provides clusters of all issued recommendations and indicates those not implemented for each cluster.

Table 2.2: Category of Recommendation not Implemented

Category of Recommendation	Total Number of Issued Recommendation	No. of Recommendations Not Implemented	
		Number	%
Planning	2	1	50
Coordination	3	1	33
Supervision and Review	3	1	33
Performance Measurement	1	1	100
Communication	7	2	29
Human Resource management	6	2	33
Total	22	8	36

Source: Auditors' Analysis (2019)

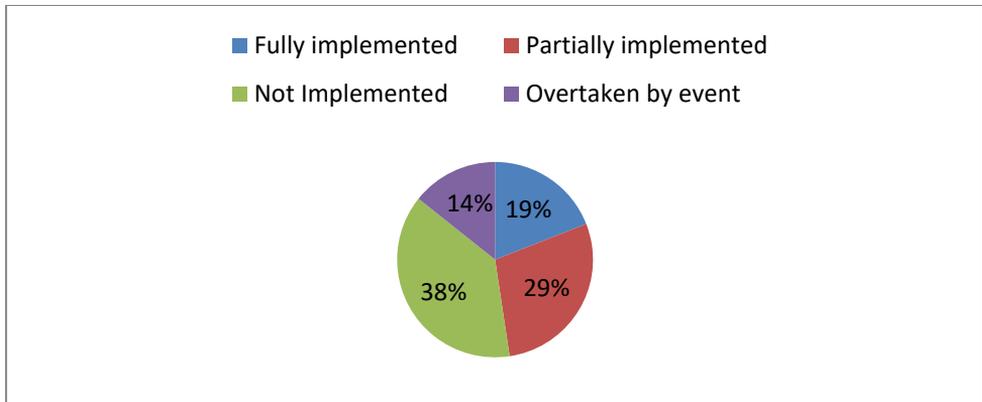
Table 2.2 shows that 8 out of 22 issued recommendations (36%) were not implemented up to the time of follow up. These recommendations were under the categories of planning, coordination, supervision and review, communication, human resources management and performance measurement.

2.5.2 Level of Implementation of Audit Recommendations Issued to the National Environmental Management Council (NEMC)

The audit team found that NEMC had fully implemented 4 out of 21 recommendations (19%) and partially implemented 6 (29%). Three (3) recommendations (14 %) were overtaken by events and 8 (38 %) were not implemented.

Figure 2.2 shows the implementation status of recommendations issued to NEMC.

Figure 2.2: Percentage of Implementation by NEMC



Source: Auditors analysis of NEMC responses (2019)

Figure 2.2 reveals that NEMC had not successfully implemented the issued recommendations because only 19% were fully implemented while 81% were either partially implemented, overtaken by events or not implemented.

(i) Recommendations that were not Implemented

The audit team noted that three issued recommendations were not implemented by NEMC. These recommendations were:

Recommendation 1: Ensure that it establishes specific criteria for composition of the members of TAC in order to create balanced TAC meetings composed of relevant number of key experts from all the relevant and necessary entities. Proximity to the NEMC headquarters should not be treated as the most important criteria for selecting members of review teams as this may affect the quality of work done.

The recommendation called for NEMC to establish specific criteria for the composition of members of TAC. NEMC responded that, the nature of the project, expertise needed, location and sensitivity of the area, and sector issues for the proposed project determines the members of the review team. Therefore, TAC meetings have involved representatives from offices such as Mining Commission, Ministry of Water, Water Boards Offices, Office of Attorney General, Fire Department, OSHA, TFDA (at that time), TANAPA, NCAA, LGAs, EWURA, and VPOs.

The audit team did not find the documented criteria for selected members of TAC taking into consideration the nature of the project, type of expertise needed, sensitivity of the area etc.

The response from NEMC despite mentioning involvement of representatives from different institutions was not clear on how these experts were selected. Therefore, we categorized this recommendation as not implemented.

Recommendation 2: Consider reducing the number of officers from its headquarters taking part in the individual TAC review teams with a view to save costs without affecting the quality of work done

NEMC responded that, not all projects are registered at NEMC HQs as it was in the past. Projects are now registered at their respective Zonal Offices and key institutions are invited to participate in technical review meetings.

NEMC further explained that, projects considered as ‘big projects’ such as Standard Gauge Railway project, Hydropower plants (2100MW dam) etc. are registered at HQ. During verification process in the visited Zonal Offices, it was noted that, the definition of ‘big projects’ was not clear to them.

On reducing the number of officers from HQ who participate in the individual TAC review teams, NEMC responded that, it has been difficult in implementing as it involves budget issues.

This recommendation is therefore categorized as not implemented.

Recommendation 3: In collaboration with LGAs ensure that the EIS/EAS are available at all project sites and are used as day-to-day working tools for the implementation of the EMPs and MPs.

The recommendation called upon NEMC to ensure availability of EIS/EAS to all project site. In their responses, NEMC explained that, one of the specific conditions given to proponent upon receiving certificates is to submit one copy of EIS to the respective LGAs.

However, the requirement of the recommendation was for the copy to be at all project sites and to be used as day-to-day working tools for the implementation of EMPs and MPs.

NEMC also noted that, proponents were not submitting the copies to LGAs which means copies were not available at project sites. This was also verified in the visited zonal offices located at Arusha, Mwanza and Mbeya. The Zonal Managers were of the view that, this recommendation had not been implemented as expected. When NEMC officials were further interviewed on whether there were any plans in place to implement this, they did not show the way forward.

Recommendation 4: Ensure that project EIA/EA Management Plans capture issues of concern whenever there is a need to invest in any environmentally sensitive areas such as wetland, development near lakes or beaches; prime ground-water re-charge areas or areas for surface run-off. Furthermore, the LGAs should ensure that the relevant Environmental Management Officers submit the comments on project briefs to NEMC timely

The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, 2018 has clearly stated the need to verify issues of land ownership and sensitivity of the areas before issuance of an EIA Certificate or Provisional Environmental Clearance.

During verification process, it was noted that, issues of projects in sensitive areas was a challenge to implement by LGAs because it depends on the investors and nature of investments. They reported that, there has been a lot of pressure from different officials which prohibit them from implementing their roles as required by law.

This recommendation is termed as not implemented because there are no clear action plans on how this will be implemented.

Recommendation 5: Conduct supportive supervision and follow up to projects as per project EIS/EAS in order to check the status of implementation of EMPs and MPs and recommend on the improvement and updating of the EMPs and MPs basing on the observed weaknesses

NEMC through the Directorate of Environmental Compliance and Enforcement as well as Zonal Offices conduct monitoring to assess projects' compliance to environmental requirements. Among key issues monitored during inspection were fulfilling conditions stipulated on certificates and implementation of the Environmental and Social Management Plans that were developed during EIA study.

During verification process, NEMC officials revealed that, monitoring was not satisfactorily implemented due to budget constraints despite being included in the plans. This reported situation is similar to the one observation made when this audit was concluded in 2016. The recommendation has therefore not been implemented as there were no any changes made.

Recommendation 6: Collaborate with VPO-Division of Environment and PO-RALG to ensure that every LGA has deployed an Environmental Management Officer with qualifications relevant to environmental management. The Environmental Management Officer will be required to implement the environmental law and its regulations.

NEMC trained Environmental Officers in LGAs who would be designated Environmental Inspectors in order to empower them. Meanwhile, the recommendation required EMOs with qualifications relevant to Environmental Management.

According to NEMC, during the meeting held in Morogoro from September 10-14th 2019 involving PO-RALG, VPO, NEMC, REMES, and LGAs, not all LGAs had qualified Environmental Management Officers. The meeting highlighted the need for PO-RALG to recruit qualified Environmental Management Officers to supervise implementation of EMA. There are LGAs who are still without qualified Environmental Management Officers despite the recommendation issued in 2016. In this case, the recommendation is termed as not implemented.

Recommendation 7: Collaborate with VPO-Division of Environment, PO-RALG and PO-PSM to ensure that there is a scheme of service for Environmental Management Officers employed in MDAs and LGAs, to facilitate effective flow of information

The implementation started during the meeting held from September 10-14th 2019 in Morogoro which identified such gaps within LGAs. This was one of the areas that was discussed and agreed during the meeting involving PO-RALG, VPO, NEMC, REMES, and LGAs.

Since only plans are underway with no significant progress made after the Morogoro meeting, the recommendation is termed as not implemented.

Recommendation 8: Liaise with licensing bodies and share the necessary information such as CRB to ensure that the number of projects anticipated for EIA/EA process is realistic and allocate resources accordingly

NEMC claimed to have contacted relevant authorities and institutions seeking necessary information on facilities that are supposed to comply with the Environmental Management Act. These institutions were asked to share information about facilities and spatial data that will enable the Council to establish baseline information of existing features in Tanzania starting with Dar es Salaam. Such institutions include BRELA, Tanzania Revenue Authority (TRA), DAWASA, TANROADS, TARURA, EWURA, National Bureau of Statistics (NBS), LGAs, Mining Commission and Ministry of Water.

The audit team categorized this recommendation as not implemented because, there was no evidence that the contacted authorities responded so that NEMC can establish the baseline. It was not known when the database on facilities that are supposed to comply with the EMA will be in place to assist sharing of necessary information with licensing bodies. The Mechanism to collect necessary information regarding implementation of EMA in LGAs was not developed.

(ii) Recommendations that were Partially Implemented

The audit team noted that there were six (6) recommendations which were partially implemented. These recommendations were:

Recommendation 1: NEMC was supposed to prepare realistic plans regarding number of projects to be reviewed based on the well-researched baseline information

This recommendation aimed at ensuring that, plans for projects to be reviewed is based on realistic information, which is well-researched and should take into consideration the workload to NEMC staff.

According to NEMC, preparing realistic plans is a continuous process and plans for projects to be reviewed are developed based on situation on the ground. For planning purposes, they have developed the spatial dataset for Buildings to all 100 wards in Dar es Salaam; rivers; road network; sewer network; water distribution network; and fire hydrant points. As a process

of having a researched information, NEMC has liaised with various agencies to collect needed information used in planning processes.

According to NEMC officials, NEMC are using Zonal Offices and have recruited Interns who are recording activities at ward levels for the purpose of having updated lists of all projects/facilities to be reviewed in the Country.

This ongoing activity has recorded about 4,900 facilities to be reviewed in Dar es Salaam. Similar exercises were conducted in zonal offices to establish databases showing all facilities which need to be reviewed as per the Environmental Management Act, 2004.

In order to establish the number of facilities to be reviewed in respective LGAs, MoU was developed by VPO, NEMC, PO-RALG, REMEs and LGAs. LGAs are required to establish databases of all facilities to be reviewed in their areas of jurisdiction and share that information with NEMC.

According to the verification conducted in the visited Zonal Offices, the implementation of the terms of the MoU was at an early stage. Involvement of LGAs was also at an early stage and it started with involvement of EMOs.

The audit categorized this recommendation as partially implemented due to the following reasons:

- The nature of recommendation was medium term which was supposed to be fully implemented by December,2017, however, the plans were yet to be developed;
- Lacking progress report on interns recruited so far and on coverage of the signed MoU; and
- Missing responses from contacted authorities and institutions.

Recommendation 3: Liaise with licensing bodies such as CRB to ensure that all projects requiring EIA/EA are captured and registered in the EIA/EA database, and improve record keeping and tracking system preferably by using electronic database to facilitate communication between NEMC and Developers/Proponents

According to the implementation status, NEMC was developing online database which will be accessible to developers and other actors. The database system will serve as a tracking and record keeping system. Trials for the online system had been conducted and it gives access for the proponents to track their registered projects. Efforts are underway to link

it with the GePG and NAVISION for paying respective environmental fees and charges.

Based on the evidence provided, NEMC has not fully implemented this recommendation because the established system is under pilot and not linked with payments system.

Recommendation 4: In collaboration with the VPO-Division of Environment, sensitize, conduct capacity building and supportive supervision to all license and/or permit issuing agencies and officers in order to ensure that no Certificate, License and/or permit is issued to any project of which EIA is required unless the applicant produces to the licensing authority a certificate of Environmental Impact Assessment issued by the Minister responsible for Environment.

The recommendation called for sensitization to all license and or permit issuing agencies. It aimed at ensuring that, no certificate, permit or license is issued to any project in which EIA is required unless the applicant produces an EIA certificate.

According to NEMC, their staff have participated in various training programs and acquired knowledge on different aspects of environmental management. These sessions were local and international, organized by some key environmental institutions.

It was further noted that, NEMC trained LGAs' Environmental Management Officers in three zones namely Eastern, Western and Northern. This was done under the MoU between NEMC and REA whereby the Councils' role was to build technical capacity through trainings and awareness raising programs on environmental issues associated with energy development to District Environmental Management Officers and potential energy service providers.

We have noted that, NEMC organized capacity building training program for environmental experts, graduates interested to become environmental experts, NEMC officers and Interns involved in EIA/EA review process.

This recommendation is partially implemented because NEMC did not train all license, permit and certificate issuing authorities as per the recommendation issued since 2016. NEMC did not demonstrate how they will reach and sensitize all license, permit and certificates issuing authorities to enforce the Environmental Management Act.

Recommendation 5: Collaborate with VPO- Division of Environment and PO-RALG to ensure that they designate adequate Environmental Inspectors to cover all LGAs in Tanzania mainland, ministries and other government institutions for the mandatory inspections to be conducted

There are now 408 Environmental Inspectors throughout the Country. These inspectors are in regulatory institutions such as Ministry of Home Affairs (3); Ministry of Water (35); Ministry of Health (17); NCAA (14); TAWIRI (1); NAO (40); NEMC (103); and LGAs (198).

However, it was not clear how these designated inspectors were functioning. There were no clear Terms of Reference and tools to make these Inspectors functional.

Recommendation 6: Ensure that it shares EIA information with PO-RALG Sector Coordination Division to enhance the coordination role played by PO-RALG

Review of attendance registers in Zonal offices and interviews with NEMC noted that, Regional Environmental Management Experts (REMEs) were involved during technical review meetings. This was further verified during visits conducted in Arusha, Mwanza and Mbeya regions.

However, the recommendation required NEMC to share EIA information with PO-RALG sector coordination division. This was not implemented. It was noted that, in a meeting involving PO-RALG, VPO, NEMC, REMES, and LGAs held in Morogoro from September 10-14th 2019; one of the deliberations made during the meeting was that, all communication to LGAs must be channelled through PO-RALG. Based on this, the implementation of this recommendation is partial and not satisfactory as it is at initial stage despite being of short-term category and was issued three years back.

Recommendation 7: Ensure that it uses the PO-RALG (Sector Coordination Division) as a communication channel to Regional Authorities and LGAs. This will ensure systematic flow of information within the country and at the same time streamline the process of distribution of EIA/EA documents to respective authorities

This recommendation was categorized as short term in view of time required to implement. But, NEMC started the implementation in September 2019 by discussing and agreeing during their meeting which involving PO-RALG, VPO, NEMC, REMES, and LGAs held in Morogoro from September 10-14th 2019. One of the deliberations made during the meeting was that all communication to LGAs have to be channelled to PO-RALG which can be done through an online system for project registration. This will give PO-RALG direct access to projects information for communication to respective LGAs.

Since the implementation of this recommendation is still in progress and NEMC efforts would not be measured and assessed, this recommendation is regarded as partially implemented.

Recommendations which were Fully Implemented

The audit team noted that three issued recommendations were fully implemented by NEMC. These recommendations are:

Recommendation 1: Consider to decentralize some services offered by the Directorate of Environmental Impact Assessment (DEIA) to Zonal level so as to get closer to the location of projects.

NEMC delegated activities which were conducted at the National level (Directorate of Environmental Impact Assessment (DEIA)) to eight zonal offices. Seven of them are actively involved in the EIA review and monitoring processes. It was further noted that; investors were using their respective zones to register their projects. These zonal offices include:

- i. Eastern Zone (EZ): (Dar, es Salaam, Tanga, Morogoro);
- ii. Northern Zone (NZ): (Arusha, Kilimanjaro na Manyara);
- iii. Central Zone (CZ): (Dodoma, Singida, and Tabora);
- iv. Lake Zone (LZ) (Mwanza, Geita, Shinyanga, Simiyu and Mara);
- v. Western Zone (WZ) (Kagera, Kigoma, Katavi and Rukwa)- Recently established;
- vi. Southern Zone (SZ) (Mtwara, Lindi and Ruvuma);
- vii. Southern Highland (SHZ);(Iringa, Njombe and Songwe); and
- viii. RHPP Special Zone (Special zone to supervise implementation of the hydropower project).

Furthermore, the staffing levels at zonal offices was increased through recruitment of 77 interns and projects are being registered and reviewed at Zonal Offices.

Staffing level at HQ and Zonal Offices is as follows: Directorate of EIA: 16 Officers and 8 Interns; Eastern Zone: 16 Officers and 42 Interns; Northern Zone: 6 Officers and 8 Interns; Central Zone: 6 Officers and 3 Interns; Lake Zone: 8 Officers and 7 Interns; Western Zone: 3 Officers and 2 Interns; Southern Highland Zone: 5 Officers and 4 Interns; Southern Zone: 5 Officers and 3 Interns.

This recommendation is therefore categorized as fully implemented.

Recommendation 2: Involve the LGAs' Environmental Management Officers in the project locations throughout the EIA process to ensure ownership and get their inputs in the whole process. This will also make it easy for the EMOs to ensure that the recommended mitigate measures are taken on-board during the implementation of the proposed projects.

The LGAs' Environmental Management Officers are the key stakeholders in the EIA review process based on their familiarization of the project location and mandates in their areas of jurisdiction. Environmental Management Officers in LGAs are involved throughout the EIA process to ensure that projects implemented adheres to the requirement of LGAs and comments from respective authorities are accommodated in the EIA/EA studies and review process.

During the verification of the implementation status, we have noted that, LGAs were consulted during site meeting and invited to Technical Advisory Committee (TAC) meetings. They were also involved conducting monitoring to ensure compliance of the environmental requirements.

This was also backed up by amendment of the new regulations on EIA (Environmental Impact Assessment and Audit (Amendment) Regulations), 2018 which requires proponents/ experts to submit the scoping reports to the respective LGAs (EMO) being involved and other stakeholders early in order to collect information that can guide the review process. Before the amendment of EIA regulations project briefs were given to the respective LGAs, and the exercise was facilitated by zonal offices. This recommendation is categorized as fully implemented.

Recommendation 3: Ensure that EMOs from LGAs are involved in the review process starting from project briefs.

The LGAs' Environmental Management Officers were consulted in every project because of their familiarity with the project location and mandates in their areas of jurisdictions. They are also involved during site verification and in TAC meetings.

The new regulations on EIA require the process to start at LGAs and so involvement of EMOs has been enhanced.

The verification visit showed that, EMOs were involved in the review process starting from project briefs.

This recommendation is also categorized as implemented.

Recommendations which were Overtaken by Event

The audit team noted that three issued recommendations were overtaken by event. These recommendations were:

Recommendation 1: Ensure that it distributes project briefs timely to respective Ministries or Public institutions depending on the nature of the project and to the relevant EMO for their comments during the review of project briefs.

According to NEMC officials, before the amendment of EIA regulations, project briefs were given to the respective Ministries, and the exercise was facilitated by zonal offices. Representatives from respective Ministries and agencies were invited during review meetings.

However, the Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, 2018 require that proponents/ experts submit the scoping reports to the respective LGAs and other stakeholders early in the process in order to collect information that can guide the review process. This shifts the responsibility from NEMC to proponents/experts hence this recommendation is overtaken by events.

Recommendation 2: Ensure that it reviews the scoping report and terms of reference in a timely manner to reduce unnecessary delay

The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, 2018 require that proponents/ experts submit the scoping reports to respective LGAs in order to expedite the review process. Stakeholders are then supposed to submit their comments to NEMC upon review of the scoping reports and Terms of reference by LGAs.

NEMC has developed online registration of the projects which is accessible to stakeholders in the review process including the scoping reports and terms of reference. This system gives opportunity for LGAs to track submitted projects and also respond by providing comments to be incorporated during review process.

The Amendment of the regulation has shifted the responsibility from NEMC to proponents/experts hence this recommendation is overtaken by events.

Recommendation 3: Timely distribute EIS/EAS to the relevant ministries and public institutions as well as LGAs in which a project is located. This will provide opportunities for public comments with a view of getting stakeholders' comments in a timely manner

The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, 2018 requires proponents/ experts to submit the scoping reports to the respective LGAs in order to expedite the review process. Stakeholders are then supposed to submit their comments to NEMC upon review of the scoping reports and Terms of Reference.

The Amendment of the regulation has shifted the responsibility from NEMC to proponents/experts, hence this recommendation is overtaken by events.

2.5.3 Level of Implementation of Audit Recommendation Issued to VPO

One recommendation was issued to the Vice President's Office- Division of Environment. The recommendation was partially implemented.

The issued recommendation required VPO to set out the performance indicators for assessing NEMC's performance in the management of EIA activities and use them when conducting performance evaluation of NEMC.

VPO established database for approved or disapproved requests for issuance of EIA certificates. Regarding Performance Indicators for assessing NEMC performance in managements of EIA activities, VPO indicated that it is a continuous work in progress. They also cited participation in EIA activities as being undertaken by NEMC in central zone office (Dodoma).

However, during the interview sessions to assess the level of implementation of the issued recommendation, the VPO Officials seemed to be unaware of the issued recommendation and promised to start working on it.

The evidence provided by VPO did not link directly to the issued recommendation. Some of the submitted issues were to demonstrate their best practice and show plans that were underway, which makes it difficult to measure.

Thus, the recommendation was partially implemented since there was no evidence to support its implementation.

2.6 Specific Audit Conclusion

Based on the analysis of the implementation status of the previously issued recommendations, the audit concluded that NEMC and VPO partially implemented the recommendations. However, three (3) recommendations were not implemented at all. NEMC management is advised to deploy more efforts to ensure that all recommendations are implemented.

2.7 Specific Audit Recommendations

2.7.1 Recommendations to NEMC

NEMC should:

1. Device a mechanism for follow-up of all previously issued recommendations; and
2. Ensure that all previous issued recommendations are implemented to the fullest.

2.7.2 Recommendations to VPO

VPO - Division of Environment should:

1. Work closely with NEMC on issues of Environment; and
2. Ensure the issued recommendation is fully implemented.

CHAPTER THREE

PERFORMANCE AUDIT ON CONSTRUCTION CONTRACT MANAGEMENT OF URBAN WATER PROJECTS AT THE MINISTRY OF WATER AND IRRIGATION

3.1 Background to the Audit

Performance Audit Report on Construction Contract Management of Urban Water Projects was tabled before parliament in April, 2016 and the main audited entity was the Ministry of Water and Irrigation.

The objective of audit was to assess whether the Ministry of Water has effective and efficient working mechanism to supervise contracts with a view of reducing financial losses arising from poor quality, unnecessary cost increments and delays in completion of contracts.

3.2 Scope of the Audit

The audit focused on the management of contracts at design, tendering and construction stages. The audit covered urban water projects directly supervised by the Ministry of Water. The sampled projects were Chalinze, Bukoba and Musoma urban water projects with a total contract price of TZS 109 billion. Chalinze project was divided into six lots (1-6) and two packages (F and H).

The selection of these projects was based on the huge amount of money involved. The audit used information covering three financial years from 2010/2011 to 2013/2014. The audit also considered any useful information outside such period.

3.3 Main Audit Findings

- i. Design and tendering activities were not adequately managed as there were weaknesses in the formulation of contracts and implementation of start-up activities. The weaknesses were found in the following scenarios:
 - *Inadequate projects designs and preparation of BOQs:* Some important items were missing from the BOQs. As a result, several adjustments had to be made during construction stage which

resulted in cost increases amounting to TZS 12.5 billion and USD 38,110.

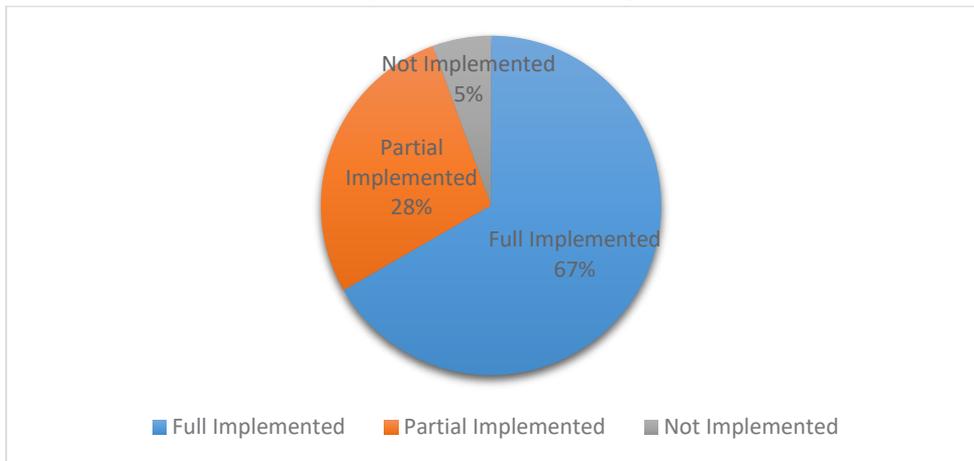
- *Insufficient review of the designs:* The Ministry, under the Project Preparation and Support section did not review feasibility studies, design reports and tender documents to check for discrepancies and make adjustments accordingly.
 - *Delayed sites handing over to contractors:* It was noted that the Ministry did not timely hand over part of sites to contractors because of failure to compensate the communities that owned the required land timely.
 - *Inadequate preparation of contracts:* Contracts had errors and the Ministry did not review them before they were signed to ensure that the terms contained therein were clear and complete.
- ii. All the projects which were covered in this audit were not completed within the contractual period. There were substantial delays in completion as contracts were extended by periods varying from nine (9) months to four (4) years. Major reasons for time extensions in the selected projects were:
- Delays of payments to Contractors due to delay in disbursements of funds from the Ministry of Finance; and delay in release of money from the financing institutions especially for the projects financed under the Water Sector Development Project(WSDP);
 - Delays in approving changes of material for pipes from iron to plastic (HDPE) pipes;
 - Additional works to contracts whose BOQs were incomplete, had omissions and errors;
 - Heavy rains affected construction activities in the year 2014;
 - Poor performance of the Contractors; and
 - Weak supervision of Consultants.
- iii. We have noted that 8 out of the 9 reviewed projects were implemented at a cost that was higher than the originally agreed contract prices. The cost overrun, ranged from 10% to 229% of the respective original contract prices, which represented a total of TZS 30 billion for all the contracts.

- iv. It was further revealed that the quality control in the management of these projects was inadequate. This was manifested in the following incidents.
- *Chalinze contract Package F&H:* The contractor for this package did not follow specifications and drawings, the structures were poorly constructed with a lot of defects. Despite these reported poor qualities of work, which resulted to their terminations, about TZS 7.541 billion were certified by the Consultant and paid by the Ministry. The same structures were rectified at a cost of TZS 3.08 billion.
 - *Change of materials from steel to plastic (HDPE) pipes:* The Ministry approved change of pipes materials for Chalinze from steel to plastic (HDPE) without considering Consultant's technical advice which opposed the change. The change caused cost increase to project of about TZS 1.28 billion and time extension of 11 months *out of which six (6) months were spent for approval and five (5) months for delivery of the pipes.*
 - *Inadequate actions taken by the Ministry to address issues observed:* The Ministry did not take prompt actions against the contractors who did not perform, no liquidated damage was imposed for delayed works and termination for serious breach of contract.

3.4 Main Results of the Follow-up on the Implementation of Recommendations

There were 18 recommendations issued to MoWI. Figure 3.1 shows the overall follow-up results on the implementation of issued audit recommendations. The figure further indicates that 12 out of 18 recommendations (67%) were implemented fully, 5 (28%) partially and 1 (5%) was not implemented.

Figure 3.1: Overall implementation of CAG recommendation by the Ministry of Water and Irrigation



Source: Auditors analysis of responses from MoWI, 2019

Table 3.1 below provides a detailed description of all recommendations by indicating the total number issued to specific audited entity, and the specific number which were implemented fully, partially, or not implemented as well as those which were overtaken by events.

Table 3.1: Implementation Status of Audit Recommendations

Audited entity	Number of issued recommendations	Level of implementation of recommendations					
		Fully implemented		Partially implemented		Not implemented	
		Number	%	Number	%	Number	%
MoWI	18	12	67	5	28	1	5

Source: Auditors' analysis of responses from MoWI (2019)

Table 3.2, shows further analysis of the issued recommendations that were not implemented per each cluster or category.

Table 3.2: Level of Recommendations not implemented in each Category

Category	Total recommendation issued	Recommendations not implemented	
		In number	In %
Planning	3	-	0
Budgeting	1	-	0
Decision Making	6	1	17
Coordination	1	-	0
Monitoring, evaluation and supervision	7	-	0
Total	18	1	6

Source: Auditors' analysis of responses from MoWI, 2019

Table 3.1 indicate that only one recommendation relating to decision making was not fully implemented as compared to other categories.

3.4.1 Recommendations which were Full Implemented

The 12 recommendations issued that were fully implemented are:

Recommendation (1): Through the department of project planning and support, ensure that, the consultants doing the designs are monitored to ensure adequate surveys and site investigations are conducted.

We have noted that, this recommendation was fully addressed by MoWI. Review showed that project coordinators were assigned to monitor daily activities from initial stage of project. Based on the review, it was noted that the project Coordinators provided oversight for all project activities, monitored project plans, and reviewed reports.

The interview with Ministry officials revealed that, currently they have five project coordination teams and each team is led by a Project Coordinator. The category of project group is based on the source of financing which are URT; IFD, European Investment Bank; Exim India; and Kuwait Fund.

Recommendation (2): Review of project designs, drawings, specifications and BOQs in order to avoid omissions and inadequacies which will require alterations to contracts during construction.

We have noted that, this recommendation was fully addressed. Interview and review of the Ministry official showed there was an established design review section under directorate of project and coordination unit. Aforesaid directorate was approved by the President on 1st July, 2018 with the main purpose of supporting project preparation and delivery. The audit assessed the functionality of the section and noted that, specifically the section reviews and recommends project designs for approval; monitors project implementation process; provides technical support for water design divisions and implementing agencies.

MoWI revealed further that, Consultants present final draft of design works to MoWI and other stakeholders for review before submitting final design.

Recommendation (3): Review the contract documents including the guarantees submitted by the contractors/consultants with the view of ascertaining whether they are in conformity with the requirements of the contracts before they are used.

We have noted that, this recommendation was fully addressed by MoWI. Audit reviewed five contracts to determine their conformity with the requirements before they were used, and noted that all contracts were reviewed before signing.

Reviewed contracts were: contract for extension of Lake Victoria pipeline to Nzega, Tabora and Igunga, package III; contract for upgrading programme for the towns of Kigoma, Lindi and Sumbawanga; contract for Same Mwangi Korogwe water supply project phase 1, lot 1, No 1808; contract for Musoma water supply and sanitation project; and contract for Orkesumet water supply project II-Manyara.

It was further noted that, necessary verification and extension guarantees were done wherever needed.

Recommendation (4): Monitor the actions of consultants throughout the construction stage to ensure close follow up of the contractors' performance.

We have noted that, this recommendation was fully addressed. Reviewed monthly progress reports of the extension of Lake Victoria pipeline to Nzega, Tabora and Igunga, (package III) and Musoma water supply and sanitation project indicated that, project coordination team closely monitored the actions of Consultants. According to the Ministry, for big projects the Management continued with seconding counterpart staff to the projects for daily monitoring and supervision.

Further review of meeting minutes for Same Mwanga Korogwe water supply project phase 1, lot 1, contract 1-project No. 1808 indicated that, there was high level project management meeting by the Ministry which included the Permanent Secretary. In this meeting the Consultants were required to submit monthly progress reports and minutes of each site meeting for close follow up on their performance.

Further, during verification we noted the involvement of senior management of the Ministry in monitoring the implementation of extension project of Lake Victoria pipeline to Nzega, Tabora and Igunga as shown in **Photo 3.1**.



Photo 3.1 Deputy Permanent Secretary monitoring the implementation status of extension project of Lake Victoria pipeline to Nzega, Tabora and Igunga (Photo taken by Auditor, on 30 January, 2020).

Recommendation (5): Follow the procedures for approving variations to contracts including involvement of the PMU and Ministerial Tender Board.

This recommendation was fully addressed. Reviewed of contract administration files for extension project of Lake Victoria pipeline to Nzega, Tabora and Igunga and progress reports for Same Mwanga Korogwe water supply project phase 1, lot 1, contract 1-project No. 1808 and Musoma water supply and sanitation project and did not see any variation without all necessary approval. There were also clauses in the contracts to limit the Consultants' authorities to allow any variations which will increase the contract value without approval from the Client as per laid procedures in the contract.

Recommendation (6): Improve record keeping to ensure that all documents are readily available when needed;

We have noted that, record keeping had improved. It was also established that, an In-house training on FIDIC Contract Management was conducted on 10th -14th December, 2018 at Dodoma Office. Among other issues covered during the training was the special software for records keeping for all Interim Payment Certificates (IPC).

It was further noted that, procurements documents were well kept as prescribed in PPRA procedural forms. This was verified by the audit upon request of various procurement files and all sampled procurement files had all required documents.

Recommendation (7): Consider using Tanzanian Shillings in entering into contracts and making payments, and when it is necessary to use foreign currencies, the Ministry should consider maintaining respective foreign currency accounts or fixing the exchanges rate to be used and adhere to the agreed rates when paying the contractors.

This recommendation was fully addressed. Reviewed contracts were signed in Tanzania Shillings and if part of the funds was to be paid in Foreign Currencies, the exchange rates were fixed. It was noted that this was done to most contracts. However, for some earmarked projects, the contracts are signed in foreign currencies depending on the financier requirement under the Finance Agreements entered between Tanzania Government and Development Partners.

Recommendation (8): Ensure that Consultants/Project Managers are employed before the works commences in order to ensure quality of works performed.

Interviewed officials from the Ministry of water revealed that currently each project is supposed to have project coordination team headed by Project Coordinator who should be experienced and qualified Engineer. Reviewed projects documents showed that all sampled projects had Coordinators and Consultants who were employed prior to the commencement of projects.

The Project Coordinators were assigned to provide oversight for all project activities; to link Consultants, Project Managers, Ministry and other stakeholders; maintaining and monitoring project plans, budgets and expenditures; review reports and payment request. They are also responsible for preparation of reports and keeping records; and processing and follow up of tax exemption matters.

Recommendation (9): Improve evaluation and approval processes in order to obtain the qualified contractors so that, the intended project objectives are achieved; and reduce errors arising from pricing.

This recommendation was fully implemented. Review of sampled evaluation files noted improvement in evaluation and approval processes. The evaluation teams were well formulated as per the Public Procurement Act 2011 and its amendment of 2011. It was noted further that evaluations were conducted thoroughly and BOQs were critically analysed.

For instance, reviewed BOQ for Mugango-kiabakari project showed there were reduction of costs from \$ 29 million to \$ 26.8 million due to thorough review and analysis of submitted BOQ.

The officials from MoWI further pointed out that, evaluation is strictly required to adhere with Public Procurement Act (PPA) as amendment from time to time.

Recommendation (10): Uphold the approved project design and, when need arise, critically analyze the reasons given with a view to deviate from it.

This recommendation was fully addressed. We have noted that, the Ministry established a design review team under project planning, coordination and delivery unit which critically reviews project designs and tender documents before issuing approval. Interview with this team and review of various project designs showed that, designs were followed during implementation and all necessary changes to deviate from the plans were discussed and approved before implementation.

Recommendation (11): Ensure that materials with right specifications are used by conducting inspections/tests prior to their use/delivery to site.

It was noted that material inspections are conducted prior delivery and installed to the projects. Review of progress reports for the five sampled projects showed that, they used local laboratories such as University of Dar Es Salaam, TBS, TANROADS and local pipe industries for testing materials.

The team noted that, in some cases, officials had to travel to China to the manufacturer of one of the materials for the purpose of testing the quality of those materials before delivered in the country as shown in **Photo 3.2**.



Photo 3.2: Team visited China to inspect hot dip galvanized steel tanks for Kagongwa and Isaka water project prior delivered in the country. Photo from the Ministry of Water inspection report, 2018

Recommendation (12): Strengthen supervision by ensuring that, both Consultants and Contractors mobilize as required in the contract.

This recommendation was fully implemented. Interview with MoWI officials revealed that, currently project coordination team ensure Consultants and Contractors are immediately mobilized to start implementation of projects as per contract. Reviewed monthly progress report for extension of Lake Victoria pipeline to Nzega, Tabora and Igunga highlighted that Contractor signed a contract of \$74,660,382.78 on 29th May, 2017 and commenced implementation of project on 23rd August 2017. Likewise, Consultant signed a contract on 19th June, 2015 for design and supervision.

3.4.2 Recommendations which were Partially Implemented

The audit team noted that there were 5 out of 18 recommendations that were partially implemented. These recommendations are:

Recommendation (1): Ensure that all contracts have clauses for deterrent sanctions against Contractors and Consultants who do not fulfil their obligations and apply them when need arise.

This recommendation was partially implemented. According to MoWI all contracts had clauses for protecting the client against non-performance.

We have noted that, the contracts used by the Ministry of Water used PPRA format, which has specific clauses for sanctions against non-performance.

Interviewed officials from the Ministry of Water pointed out that, any Contractor /Consultant who failed to discharge the project as per entered contract, were charged using the clauses in the contract. However, the audit did not find any evidence showing Consultant or Contractor charged under delay damage and employer termination clauses when delays occurred.

Therefore, this recommendation was not adequately implemented because there were noted delays with no sanctions applied to the Consultant or Contractor.

Recommendation (2): Liaise with the Ministry of Finance to ensure that funds are available for the approved projects and payments to Contractors and Consultants are made on time.

Interview with officials from the Ministry of Water revealed that, water projects implemented by MoWI receive fund direct from funding agencies through the Ministry of Finance and Planning (MoFP) and from the Water National Fund.

Water National Fund disburse fund to pay Consultants/Contractors in each month. The Ministry's officials revealed that, there is improvement in paying the Contractors and Consultants through National Water Funds.

Despite the improvement made, one of the notable challenges for reviewed three (3) monthly reports from 3 sampled projects was delay in payment of Interim Certificate through the Ministry of Finance. This was also noted during site visit for the project of extension of Lake Victoria pipeline as there were complaints associated with delays of payments for five (5) Interim Payment Certificates.

Interview with the Ministry's officials revealed that, MoFP delayed in processing the payments when Interim Payment Certificates were submitted to them.

Recommendation (3): Avoid variations which increase the scope of work by adding things that are not included in the financing agreement unless there is assurance of timely availability of fund for the same.

This was partially implemented, because it was noted that despite having a design review team which is charged to review all contract documents and to ensure that variations are avoided, still there were variations waiting approvals without assurance of the availability of funds.

This was revealed by progress reports from urban upgrading programme for Kigoma, Lindi and Sumbawanga. The reports indicated that, there were seven (7) variations waiting approval as there were no funds to cover the added items. According to officials from the Ministry of Water, the added items were not in the Financial Agreement and it took long time to reach for the agreement which ended up delays.

Recommendation (4): Act promptly on issues reported by both Contractors and Consultants.

Based on the interview with MOWI officials and review of documents, this recommendation was partially implemented. According to MoWI, project management team have been appointed purposely to strengthen the communication with Contractors/Consultants. Further, there are site meetings for each major project in order to address reported matters immediately. However, review of documents showed that, still there were some reported issues that took time to be acted upon.

For instance, review of communication between MoWI and the contractor in Orkesumet water supply project II-contract No. ME-011/2016-17/W/04) noted that the Ministry delayed providing signed addendum No.3 for Contractor to process performance and advance payment guarantee as per bank requirement.

Similar situation was observed in reviewed monthly report for project on urban upgrading programme for Kigoma, Lindi and Sumbawanga as it was noted that, there were seven (7) variations pending approval.

Recommendation (5): Consider taking legal actions where there is evidence of criminal actions or inactions that result into losses to the Government.

This recommendation was partially implemented. MoWI responded that, all contracts have clauses which protect the employer against losses or damage and are enforced to rescue Government properties. They gave an example, of the case in court for Sumbawanga project, waited litigation for Lindi project and amicable settlement with Longido Contractor. However, audit did not find any evidence of legal actions taken for matters reported in the main report.

They went further by saying that, those who were responsible during the conduct period of this audit were changed due to weaknesses reported.

However, it was noted that, the extent of taking legal action was insufficient compared to inactions that resulted into losses to the government.

3.4.3 Recommendations which were not implemented

One recombination was not implemented at all by the Ministry of Water, this recommendation is:

Recommendation (1): Ensure recovery of the money lost by negligence and unlawful actions.

This recommendation was not implemented at all. According to the Ministry MoWI continued with maintaining the internal control measures for mitigating risks. It was not established how their internal controls support recovery of the money lost by negligence or unlawful action.

3.5 Specific Conclusion

Based on the analysis it is concluded that, MoWI made satisfactory progress to implement the issued recommendations. However, seven (7) recommendations were not fully implemented.

3.6 Specific Recommendations to the Ministry of Water

1. The Ministry management is advised to employ more efforts to ensure that all these recommendations are fully implemented, and
2. MoWI should ensure recovery of the money loss due to negligence and unlawful actions as reported in the main report.

CHAPTER FOUR

PERFORMANCE AUDIT ON HYGIENE CONTROL IN MEAT PRODUCTION PROCESS

4.1 Background of the Audit

The performance audit on the hygiene control in meat production process was tabled before the Parliament in April, 2016. The main audited entities were the Ministry of Livestock and Fisheries (MoLF), President's Office Regional Administration and Local Government (PO-RALG) and the Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC).

The overall objective of the audit was to assess whether MoLF, PO-RALG and MoHCDGEC have efficient and effective hygiene practices and control mechanism in meat production process so as to ensure safe and wholesome meat is delivered to the public

4.2 Audit Scope

The audit focused mainly on the extent to which meat production is carried out in hygienic conditions, inspection activities in meat production and transportation chain. It also covered monitoring and evaluation activities of hygiene control mechanisms in meat production process conducted by ministries and LGAs. The main audited entities were MOLF, PO-RALG and MoHCDGEC. The audit covered five fiscal years from 2010/11 - 2014/15.

4.3 Main Audit Findings

a) 75% of the visited slaughter facilities were not adequately maintained in hygienic conditions

We have noted that 75% of the visited slaughter facilities had limited services. The limited services were such as: adequate hand and foot washing facilities, sewage and drainage facilities in place, slaughter floor with sufficient rail hangers and hooks. In addition, water supply adequate in volume and pressure, clean and adequate toilets and lavatories as well as clear working environment. This was caused by weak enforcement of existing laws and regulations, inadequate capacity of the slaughter facilities, inadequate awareness of laws and regulation concerning meat production and ineffectiveness of delegated TFDA's power to LGAs.

(b) Unhygienic practices in the slaughter facilities

It was noted that, 75% of the visited slaughter facilities, were conducting slaughtering in dirty areas, using unhygienic tools or equipment, without use of protective gears and without stunning. Equally, medical check-up for staff working at the slaughter facility were not done regularly. Likewise, tools used in meat production process like slaughtering knife, skinning knife, axe, machet (Panga) were not owned and controlled by the owners of the facilities. This made it difficult for health and meat inspectors to make proper check-up of hygienic conditions of tools; and worse of all there was no hot water or disinfectant to be used in sterilization of tools.

(c) Unhygienic transportation of meat within and from the slaughter facility

It was found that meat transportation was not carried out in clean and safe condition for 67% of the visited slaughter facilities. There were uses of dirty/rusty and unapproved meat carriers, movement or transportation of meat within the slaughter facilities were done un-hygienically as there were no trays to facilitate hygienic carrying of meat from one point to another.

(d) Weak/ineffective inspection of slaughter facilities

There were unregistered slaughter facilities operating without being maintained in hygienic standards. This was caused by the presence of many actors entitled to make registration, inadequate inspections conducted by MoLF, TFDA and TMB and weak enforcement of existing laws and regulations.

(e) Inspection of Meat and Animals was not done efficiently

It was noted that, meat inspection was not done thoroughly, post mortem inspection was not conducted sufficiently and animals did not rest before being slaughtered. In addition, meat inspection results were not verified and at the same time there were parts of meat from different animals mixed together. The team found that higher workload of meat inspectors, inadequate skills of meat inspectors, poor structure and inadequate infrastructures of the slaughter facilities were the main causes for the inefficiencies.

(f) Inadequate monitoring and evaluation of hygiene of meat production process by Ministries and Regional Administrative Secretary (RAS)

Not all plans addressed the hygiene issues. Unlike MoHCDGEC and MoLF, PO-RALG plans did not include matters related to hygiene of meat production. Their plans mainly focused on evaluation of other animal products like performance of animal skin. MoLF and MoHCDGEC have included the hygiene issue in their plans but were not adequately implemented.

This was caused by lack of defined key performance indicators for monitoring Ministries' performance and institutions under their supervision such as TFDA, LGAs and Zonal Veterinary Centre (ZVC), ineffective coordination between the PO RALG and sector Ministries (MoLF & PO RALG); Ministries did not evaluate the effectiveness of hygiene control mechanisms. Similarly, reports from LGAs did not address unhygienic practices in meat production process.

g) Recommendations issued by TFDA were not adequately implemented

The audit team noted that there was inadequate implementation of TFDA's recommendations. This was influenced by interference with the directives from various actors, and insufficient follow up and enforcement of the TFDA's recommendations by MoLF and PO RALG.

4.4 Overall Audit Conclusion

The general conclusion of this audit was that there was no assurance that, the meat delivered to the public in some of the visited slaughter facilities is safe for human consumption. This was due to the fact that, the hygiene control mechanisms were not effectively and efficiently managed by MoLF, PO-RALG and MoHCDGEC. MoLF Similarly meat production was carried out in unsatisfactory hygienic conditions; inspection activities were not carried out in efficient and effective way; and monitoring and evaluation of hygiene control mechanism was not done properly.

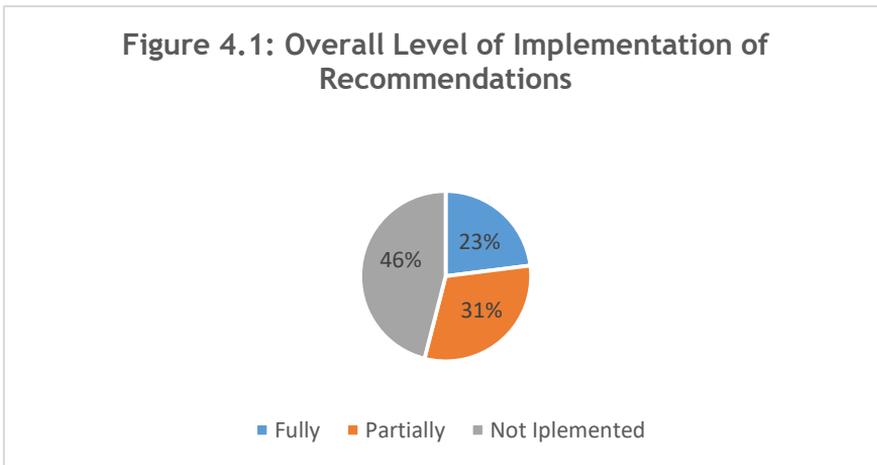
4.5 Results of the follow-up on the Implementation of the Issued Audit Recommendations

This part presents implementation status of issued recommendations in three categories namely, *recommendations that were implemented fully or partially*, and those which were *not implemented* by MoLF, MoHCDGEC and PO-RALG.

4.5.1 Overall levels of Implementation of Issued Recommendations

A total of 13 recommendations were issued in this audit. 4 (31 %) of the recommendations were directed to MoLF, 5 (38%) to PO-RALG and 4 (31%) to MoHCDGEC.

The overall follow-up results on the implementation of issued audit recommendations indicated that 3 out of 13 recommendations (23%) were implemented fully, 4 (31%) partially, and 6 (46%) were not implemented at all. This is shown in **Figure 4.1**



Source: Auditors' analysis of responses from MoHCDGEC, MLF and PO-RALG (2019)

Table 4.1 below provides a detailed description of all recommendations issued and the details of recommendations which were fully implemented, partially implemented and not implemented.

Table 4.1: Implementation status of Audit Recommendations

Audited Entity	No. of issued recommendations	Level of implementation of recommendations					
		Fully implemented		Partially implemented		Not implemented	
		No.	%	No.	%	No.	%
MoLF	4	3	75	1	25	0	0
PO-RALG	5	0	0	2	40	3	60
MoHCDGC	4	0	0	1	25	3	75
Grand Total	13	3	23	4	31	6	46

Source: Auditors' analysis of responses from MoHCDGEC, MoLF and PO-RALG (2019)

Based on **Table 4.1**, MoLF attempted to implement all recommendations issued. Three (3) recommendations were fully implemented and one (1) was partially implemented. PO-RALG & MoHCDGEC in total had six (6) recommendations which were not implemented at all, no recommendation was fully implemented and three (3) were partially implemented.

Further analysis of the issued recommendations per each category was made. The analysis made focused on the recommendations that were not implemented as shown in **Table 4.2**

Table 4.2: Category of Recommendation Not Implemented

Category of Recommendation	Total number of issued recommendation	Number of recommendation not implemented	
		Number	%
Planning	1	1	100
Development	10	3	30
Enforcement	1	1	100
Monitoring, Evaluation and Supervision	1	1	100
Total	13	6	46%

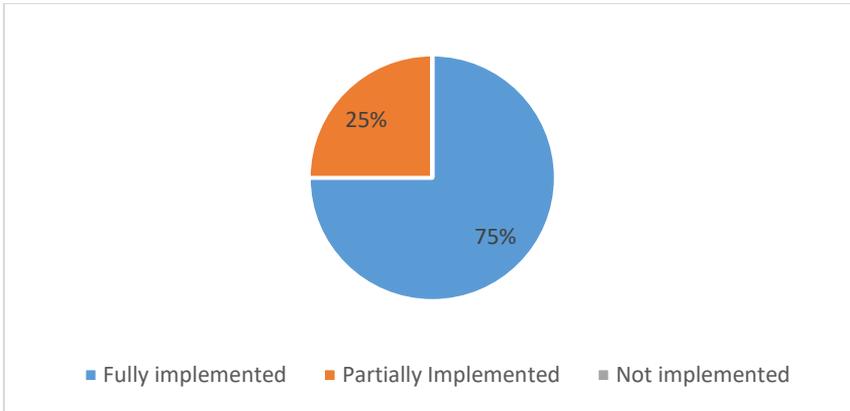
Source: Auditors' analysis from interviews and reviewed documents (2019)

Table 4.2 shows that a total of 6 out of 13 issued recommendations (46%) were not implemented up to the time of follow up. All four categories namely Planning, Development, Enforcement and Monitoring, Evaluation and Supervision had recommendations which were not implemented.

4.5.2 Level of Implementation of audit Recommendations Issued to the Ministry of Livestock and Fisheries (MoLF)

The Ministry of Livestock and Fisheries had fully implemented three (3) out of four (4) recommendations (75%) and partially implemented one (1) (25%) of the total issued recommendations.

Figure 4.2 shows the implementation status of recommendations issued to the Ministry of Livestock and Fisheries



Source: Auditors’ analysis from the MoHCDGEC, MLF and PO-RALG (2019)

(iii) Recommendations that were Fully Implemented

Recommendation 1: Develop slaughter facility registration checklist for each type of slaughter facilities with conditions that do not give room for registration of unqualified slaughter facilities

This recommendation recalled MoLF to develop checklist suitable for each category of slaughter facility. The audit reviewed checklists developed by MoLF and noted the following checklists developed for each category of slaughter facility:

- a) Inspection Checklist for Registration of Slaughter House;
- b) Inspection Checklist for Registration of Slaughter Slab;
- c) Inspection Checklist and Report Form for Operating Abattoir;
- d) Non-Conformance, Corrective action and Clearance Report;
- e) Inspection Checklist and Report Form for Operating Slaughter Slab;
and
- f) Inspection Checklist and Report Form for Meat Processing Unit.

Each checklist indicates requirement for each category of slaughter facility which are used during registration and routine inspection. In this regard, this recommendation was fully implemented.

Recommendation 2: Develop effective mechanism for enforcing the adherence of registration checklist during and after registration.

This recommendation required MoLF to develop mechanism to ensure slaughter facilities complied with requirements.

Review of the guidelines prepared by the Ministry of Livestock on construction and operationalization of slaughter facilities and butchers noted that, the guidelines provide adequate details to ensure developers of slaughter facilities adhere to the requirements during construction in order to facilitate registration process and operation of slaughtering facilities.

Likewise, audit reviewed MoLF annual inspection reports submitted for the years 2017 and 2018 indicated that, the Ministry conducted inspections in Arusha, Dodoma, Manyara, Mbeya, Mwanza and Shinyanga regions in order to check and enforce registration status and condition of slaughter facilities.

Recommendation 3: Develop systems for ensuring and facilitating effective meat inspection activities.

This recommendation was regarded as fully implemented because, the Ministry of Livestock and Fisheries took necessary steps to ensure there are system that facilitate effective meat inspection activities. The Ministry developed models for slaughter facilities that facilitate smooth operations of meat inspection activities. Review of the presented slaughter houses model for chicken, cattle, and pigs showed that the models conforms to all necessary requirements. They include receiving office, lay-rage, cattle dressing hall (for cattle), boiler room, by-product processing room, finished product store, condemned pit e.tc.

Also, review of documents showed that, MoLF appointed Regional and District Veterinary Officers (RVO and DVO). RVOs and DVOs are responsible to oversee meat inspection activities in their areas of jurisdiction.

(iv) Recommendation that were Partially Implemented

One recommendation was partially implemented by the Ministry of Livestock elaborated below:

Recommendation 4: Establish performance measurement framework for hygiene practices in meat production process based on the service delivered in the country

Audit revealed the performance measurement framework was developed by MoLF. The framework provided indicators to cover all aspects required in meat production processes. Performance indicators developed were related to animal health status, ante mortem inspection, post mortem inspection,

and condition of slaughter facilities, staff hygiene, staff medical examination, meat vans, butchery construction and cutting facilities.

However, reviewed inspection reports produced by MoLF showed that, the produced report did consider all key performance indicators developed.

4.5.3 Implementation of Audit Recommendations Issued to PO-RALG

Five (5) recommendations were issued to the President’s Office - Regional Administration and Local Government (PO-RALG). Three (3) out of five (5) recommendations (60%) were not implemented, while two (2) (40%) were partially implemented as shown in figure 4.3

Figure 4.3: Level of implementation of CAG recommendation at PO RALG

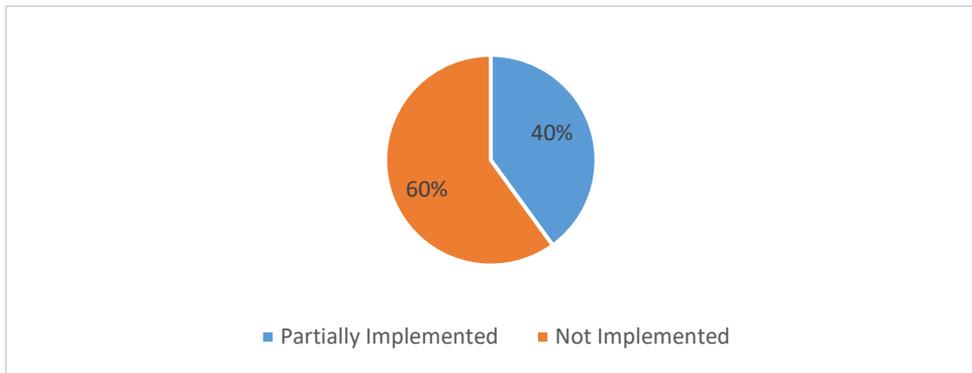


Figure 4.2 indicates that, none of the recommendations were fully implemented by PO-RALG and that 40% were not implemented all.

(i) Recommendation that were Not Implemented

The audit recommendations that were not implemented by the PO-RALG were as elaborated below:

Recommendation 2: Develop mechanism for operating public owned slaughter facilities that will enable LGAs to perform their supervisory and regulatory roles effectively

PO-RALG indicated that, it was in final stages of appointing Inspectors who would be performing regulatory roles of slaughtering facilities. However, there was no any evidence availed to audit indicating ongoing process of

appointing Inspectors. It was also not clear on how the conflict of interest of owning and supervising at the same time would be sorted out.

Recommendation 3: LGAs conduct efficiently inspection of hygiene condition of slaughter facilities and report the inspection results to all levels of administration i.e. National, Regional and Council

PO-RALG was supposed to have the mechanism that would distinguish the roles of LGAs from supervisory and ownership. Interviewed livestock officials at visited LGA revealed the presence of inadequate inspections. It was noted that LGAs still use the slaughtering facilities as their source of income, so it is very difficult to close them when they do not comply with the required standards or condition.

For example, review of documents indicated that slaughtering facilities of Sumbawanga were closed by Tanzania Meat Board on 11th January 2020 as it did not meet standards. Despite having inspectors, LGA did not act against slaughter facility until the Board came in.

Recommendation 5: Availability of qualified staff in LGAs to handle the whole process of meat production in slaughter facilities and ensure that staff are equitably allocated based on capacity of slaughter facilities

Staffing gap was still there. The audit did not find any decisive measures to address the deficiency. PO-RALG have 3,795 Extension Officers, whereas it had identified the shortage of extension officers to be 17,987. There was no strategy made by the PO-RALG to bridge the gap. Interviews with officials at Makambako and Sumbawanga indicated that no staff had been recruited since 2015.

Recommendations that were Partially Implemented

Two (2) out of five (5) issued recommendations to the PO-RALG were partially implemented. This implementation level is equivalent 40%. Recommendations partially implemented were:

Recommendation 1: Strengthen mechanism for enforcing the owners of the slaughter facilities to construct slaughter facilities that comply with standards and regularly maintain them in good hygiene conditions

We have noted efforts put forward to address the recommendations. In 2019, the Ministry of Livestock appointed Regional Veterinary Officers (RVOs) and District Veterinary Officers (DVOs) to oversee meat inspection activities under their jurisdiction. However, despite having DVOs and RVOs, PO-RALG was supposed to also have the mechanisms of ensuring that the DVOs and RVOs perform their roles independently. Slaughtering facilities were still in unacceptable conditions. This was evidenced on the site visit made at Makambako Town Council, where the condition of slaughter facilities observed are shown in **Photo 4 (a and b)**. The slaughtering facilities lacked electricity, water at the slab for washing internal offal and had deformed condemned pit.



Photo 4 (a): Cattle slaughtering Facility at Makambako with deformed water system for washing internal offal. Photo by auditors on 21st January 2020 at 01:19 P.M.

Photo 4 (b): Pig slaughtering facility at Makambako with small slaughtering area that resulted in using the floor when slaughtering. Photo by auditors on 21st January 2020 at 01:30 P.M.

Recommendation 4: Develop effective reporting system of the livestock activities and ensure that Regional Secretariats submit performance reports on issues regarding hygiene of slaughter facilities to MoHCDGEC and MoLF.

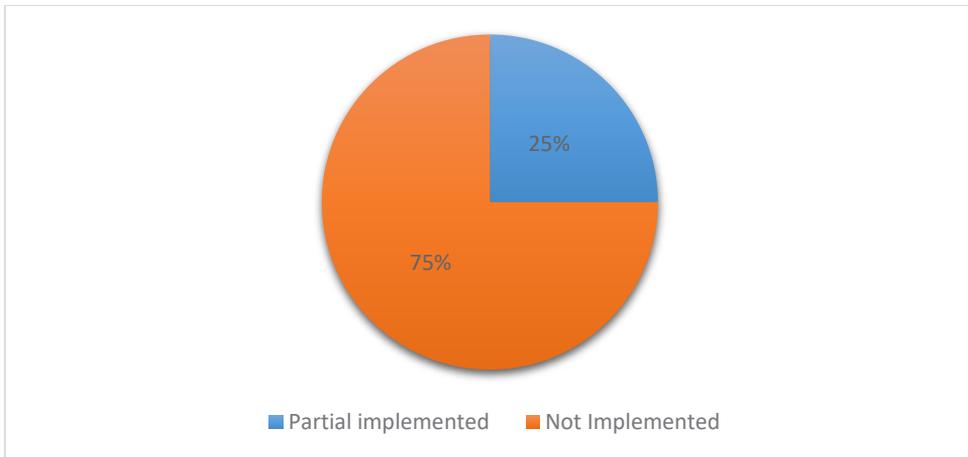
It was noted that, the livestock status was reported on weekly, monthly and quarterly basis. Interviewed officials on visited sites at Sumbawanga MC and Makambako Town Council pointed that the performance reports were submitted to Zonal Veterinary Services (ZVS) and copied to RS. This report was then sent to Director of Veterinary Services (DVS) and copied to Regional Veterinary Officer (RVO).

A site visit made at Livestock Offices at Makambako Town Council confirmed the existing Agricultural Routine Data System (ARDS) which collects all information regarding livestock activities. That information was then submitted to the next level till they reach PO-RALG. There was no sharing of information from PO-RALG to the Ministry of Health. The ARDS system was inadequate as it was highly dependent on network availability. PO-RALG could not avail to audit the evidence of initiatives made regarding to this recommendation.

4.5.4 Level of Implementation of Audit Recommendations Issued to MoHCDGEC

Four (4) recommendations were issued to (MoHCDGEC). Three (3) of them (75%) were not implemented, while one (1) (25 %) was partially implemented as shown in **Figure 4.4**.

Figure 4.4: Implementation status of CAG recommendation at MoHCDGEC



(i) Recommendations that were Partially Implemented

We have noted that one recommendation was partially implemented as shown above.

Recommendation 4: Establish mechanism that will enable regular inspection of slaughter facilities to ensure compliance with laws and regulations

The Ministry of Health indicated that, they had started to conduct joint quarterly inspections of slaughter premises with LGAs. Joint inspection is a good move towards enforcing compliance with laws, regulations and standards established.

However, the audit did not see the report for the said joint inspections of slaughter facilities; and could not establish whether the joint inspections will be regularly or ad-hoc.

(ii) Recommendations that were Not Implemented

Recommendation 1: Develop food safety policy for harmonizing and streamlining the roles of different actors (MoLF, PO-RALG and MoHCDGEC) in managing hygiene of meat production

We reviewed MoHCDGEC mandate to oversee the hygiene of meat production industry as it was regulated by then TFDA to ensure food safety policy. The Ministry of Health however had not yet developed food Safety Policy for harmonizing and streamlining the roles of different actors.

Recommendation 2: Ensure TFDA performs their regulatory function as required in area of slaughter facilities and slaughtering process

The Ministry of Health through TFDA had been mandated to employ a systematic risk-based approach by allocating greater priority and time to assess the compliance to hygiene standards in meat production operations and facilities. It was noted that the Ministry of Health was in discussions with TBS regarding establishment of functional regulatory mechanisms. The audit categorizes this recommendation as not implemented because to this moment nothing tangible has been done to improve the regulatory function.

Recommendation 3: Establish coordinating mechanism that will facilitate proper implementation of TFDA's activities.

This recommendation aimed to enhance coordination between the MoHCDGEC and TFDA. It was noted that, some of the mandates of TFDA (food and meat hygiene production) were transferred to TBS which is under another Ministry. The MoHCDGEC has not made efforts to ensure the recommendation regarding food hygiene is addressed by TBS.

4.6 Specific Audit Conclusion

Based on the analysis the implementation status of the recommendations, it can be concluded that Ministry of Livestock and Fisheries made satisfactory progress towards implementation of the issued recommendations. PO-RALG had moderately implemented the issued recommendations. The Ministry of Health has unsatisfactorily implemented the issued recommendations. The respective management are advised to exert more efforts to ensure implementation of all the recommendations.

4.7 Specific Audit Recommendations

4.7.1 Recommendation to the Ministry of Livestock and Fisheries

The Ministry of Livestock and Fisheries should:

1. Ensure use of the established performance measurement framework for hygiene practices in meat production process when producing performance reports.

4.7.2 Recommendations to PO-RALG

PO-RALG should:

1. Develop mechanism for operating public owner slaughter facilities that will enable LGAs to perform their supervisory and regulatory roles effectively;
2. Ensure LGAs conduct inspection of hygiene conditions of slaughter facilities efficiently and report the inspection results to all levels of administration i.e. National, Regional and Council; and
3. Ensure availability of qualified staff in LGAs to be equitably allocated to slaughter facilities to handle meat production process.

4.7.3 Recommendations to the Ministry of Health

The Ministry of Health should:

1. Develop Food Safety Policy for harmonizing and streamlining the roles of different actors (MoLF, PO-RALG and MoHCDGEC) in managing hygiene of meat production;
2. Ensure TBS performs their regulatory function as required in area of slaughter facilities and slaughtering process, and
3. Establish coordinating mechanism that will facilitate proper implementation of TBS in regard to food hygiene activities.

CHAPTER FIVE

PERFORMANCE AUDIT ON THE IMPLEMENTATION STRATEGY FOR THE MANAGEMENT OF AGRICULTURAL CROP PESTS AND DISEASE OUTBREAKS IN TANZANIA

5.1 Background of the Audit

The Performance Audit on the Implementation of Strategy for Managing Agricultural Crop Pests and Disease Outbreak in Tanzania was tabled before Parliament in April, 2016. The main audited entities were the Ministry of Agriculture (MoA)¹ and the President's, Office Regional Administration and Local Government (PO RALG).

The overall objective of the audit was to assess the extent to which the Ministry of Agriculture and the President's Office - Regional Administration and Local Government (PO-RALG) implemented strategies for managing agricultural crop pests and disease outbreaks in the country.

5.2 Audit Scope

The audit focused on the assessment of the implementation of strategies that were undertaken by MoLF and PO-RALG in managing the agricultural crop pests and disease outbreaks in Tanzania. The audit focused on: controlling and preventive mechanisms, coordination with other key stakeholders and monitoring as well as activities evaluation in managing agricultural crop pests and diseases.

The Ministry of Agriculture and President's Office - Regional Administration and Local Government (PO-RALG) were the main audited entities. For the purpose of this audit four (4) types of pests and four types of diseases were covered. For pests, the audit covered *Quelea quelea*, Armyworms, Locusts and Rodents. For diseases, the audit covered Cassava Mosaic, Cassava Brown Streak, Banana Xanthomonas Wilt and Maize Lethal Necrosis Disease (MLND). The pests and diseases highly affected commonly used food crops such as maize, cassava, banana and paddy/rice. The audit covered a period from 2005/2006 to 2014/2015.

¹ by then known as Ministry of Agriculture, Livestock and Fisheries

5.3 Main Audit Findings

Extent of the Outbreak of Crop Pests and Diseases in the Country:

The audit found out that agricultural crop pests and disease outbreaks were a threat to farmers and nearly all regions in Tanzania were affected. The number of LGAs affected ranges from four (4) to 66 and the area infested ranges from 81 hectares to 200,000 hectares. However, the amount lost due to grain loss in 2005/2006 was approximately TZS 240,000 million. The impact of *Quelea quelea* was also high in 2014 where 1344 hectares were affected causing a food loss of almost 4,704 tons worth approximately TZS 4,704 million.

Furthermore, from January 2014 to November 2014, about 2,964,240 banana plants were reported to have been infected with Banana *Xanthomonas* wilt.

Inadequate Controlling Mechanisms for the Management of Agricultural Crop Pests and Disease Outbreaks in Tanzania

Surveillance for the identification of agricultural crop pests and disease outbreak: Surveillance for the Identification of Agricultural Crop Pests and Disease Outbreaks was not done efficiently. Most of the LGAs visited did not regularly forecast pests infestation and there were no pheromone traps in some visited LGAs

Reporting and Intervention on the Agricultural Crop Pests and Disease Outbreaks:

Reporting of the outbreak incidence did not follow normal reporting structure and there was weak linkage between MoLF and PO-RALG despite, PO-RALG being responsible for administering all LGAs in the country. This resulted into a delay in implementing activities that needed technical support from MoLF. Moreover, the audit team found out that the agricultural implementation reports that were sent to PO-RALG through Regional Secretariat to a large extent did not cover aspects of agricultural crop pests and disease outbreaks.

Inadequate Preventive Mechanisms for the Managements of Agricultural Crop Pests and Disease Outbreaks

Inspection at entry point: Inspection at the entry points was not done adequately. The audit found out that there was shortage of inspectors at entry points and inspectors did not have required working tools such as cold rooms, facial masks, gloves, lenses and computers programmed with Pest

Risk Analysis (PRA) information. The visited entry points showed that one entry point had only 3 inspectors despite those entry points operating 24 hours 7 days a week.

Farmers' awareness on application of integrated pest management methods: The audit team found that training were not sufficiently conducted and didn't cover all famers. It was also revealed most of the extension agents have limited knowledge in IPM approaches. The reasons for insufficient training were due to shortage of funds and agricultural extension officers in all visited LGAs.

Accessibility of improved seeds and pesticides for controlling pests and diseases: It was disclosed that subsidies on farm inputs were given to farmers but did not reach all farmers in the country. There was also a delay in accessing improved seeds through subsidies in most cases. Moreover, accessibility of pesticides in terms of quality and quantity was a challenge.

5.4 Overall Audit Conclusion

Despite the outbreak of agricultural crop pests and diseases being one of the factors that contribute to severe loss of crop yield, the Ministry of Agriculture, and the President's Office-Regional Administration and Local Government have not adequately implemented strategies for managing agricultural crop pests and disease outbreaks.

5.5 Results of the Follow-up on the Implementation of the Recommendations

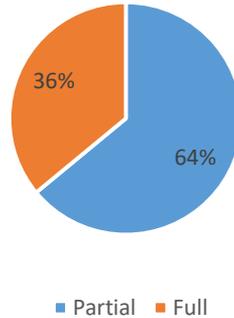
The recommendations were grouped in three categories namely; *recommendations that were fully, partially and not implemented at all.*

5.5.1 Overall Levels of Implementation of Issued Recommendations

A total of 22 recommendations were issued in this particular audit. 14 recommendations were directed to the Ministry of Agriculture and 8 recommendations to the President's Office - Regional Administration and Local Government (PO-RALG).

The overall follow-up results on the implementation of issued audit recommendations indicated that 14 out of 22 recommendations (equivalent to 64%) were partially implemented, while 8 out of 22 recommendations (equivalent to 36%) were not implemented at all. **Figure 5.1** provides more details.

Figure 5.1: Level of Implementation of Recommendations.



Source: Auditors’ analysis of verified responses from MoA and PO-RALG (2019)

Table 5.1 below provides a detailed analysis of recommendations issued, specific number of recommendations which were, partially implemented and those which were not implemented.

Table 5.1: Implementation status of Audit Recommendations

Audited Entity	Number of Issued Recommendations	Level of Implementation of Recommendations					
		Fully implemented		Partially implemented		Not implemented	
		Number	%	Number	%	Number	%
MoA	14	0	0	8	57	6	43
PO-RALG	8	0	0	6	75	2	25
Grand Total	22	0	0	14	64	8	36

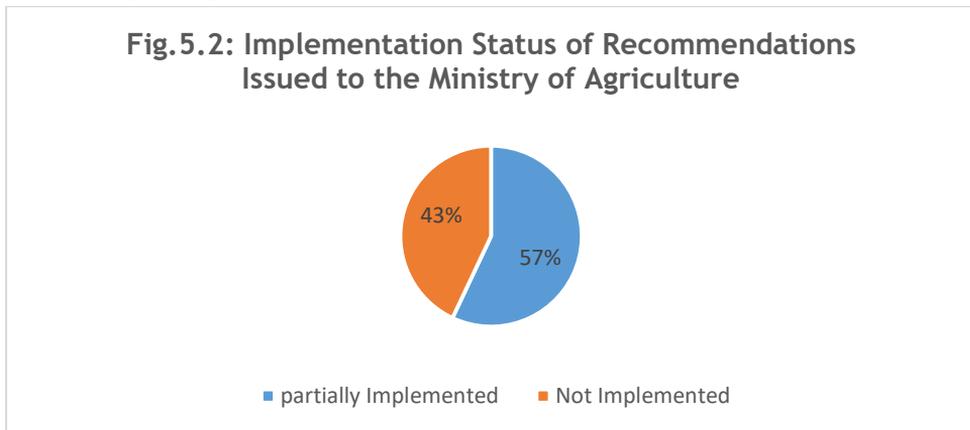
Source: Auditors’ analysis of responses from MoA and PO-RALG (2019)

As seen in **Table 5.1**, 14 recommendations (64 %) were partially implemented, eight (8) recommendations (36 %) of the total issued recommendations were not implemented. No recommendations were fully implemented.

5.5.2 Level of Implementation of Audit Recommendations Issued to the Ministry of Agriculture

The audit team found that the Ministry of Agriculture did not satisfactorily implement issued recommendations as evidenced by the fact that 8 out of 14 recommendations (57%) were partially implemented and 6 out of 14 (43%) were not implemented at all.

Figure 5.2 shows the implementation status of recommendations issued to the Ministry of Agriculture.



Source: Auditors' analysis of verified responses from the MoA (2019)

5.5.3 Recommendations that were Partially Implemented

Recommendation 1: Emphasize on surveillance for early identification of pests and diseases to minimize yield loss and cost of controlling outbreak

The Ministry is taking several efforts to emphasize on surveillance for early identification of pests and diseases. It was noted that awareness on Fall Army Worm was conducted in different regions. The Audit reviewed the training report and noted that, trainings were conducted and were aimed at Building Surveillance and Management Capacity to Effectively Respond to Fall Armyworms (FAW).

Verification visits showed that Makambako TC and Sumbawanga MC received Pheromone traps for surveilling of Fall Army Worms (FAW). However, the received traps were not enough to deal with the extent of infestation. It was further noted that insufficient pesticides were supplied. 514 Litres of pesticides (Dudubar) were given to control Fall Army Worm at Makambako.

While 119 liters of the same pesticides were given to Sumbawanga Municipal Council.

It was also noted that there is a Trans Boundary Crop Pests and Diseases collaboration with other SADC Countries. Through this collaboration, the country is sharing information, experience and knowledge on emerging/re-emerging Transboundary pests with other countries in the region. They also assess the preparedness and response capacities of countries, identify key constraints and opportunities for more effective response and collaborative strategies for management of Trans Boundary Pests and Diseases.

Based on the above responses, this recommendation is considered as partially implemented because the provided traps and pesticides were insufficient in controlling the outbreak of crop pests and diseases.

Recommendation 2: Establish mechanisms that will improve sharing of outbreak information with PO-RALG

According to MoA, Pest reporting mechanism from farmers is channeled through extension services under Local Government Authorities. Interviewed officials at the Ministry of Agriculture indicated that, the outbreak information involves Village and Ward Agricultural Extension Officers and District Plant Protection Officers (DPPOs). DPPO sends the outbreak information to Zonal PHS and a copy is sent to Regional Agricultural Advisor.

Site visits conducted at Makambako and Sumbawanga showed that, mobile phones are used to report the initial outbreak information before sending letters to the Ministry of Agriculture.

There was no improved mechanism in place that ensures PO-RALG receives the information as the Ministry of Agriculture does. The Ministry of Agriculture uses the extension officers in respective LGAs to report on the outbreak of diseases and crop pests, but existing mechanism excludes PO-RALG as reports are only communicated to the Ministry of Agriculture. In this regard, this recommendation is partially implemented.

Recommendation 3: Come-up with the strategies which will improve and influence development and implementation of risk based plans for the management of crop pests and diseases

Interviewed officials from the Ministry of Agriculture pointed out that, the Ministry had not yet updated its Pest Lists. The current list covers only a few pests and was last updated in 2009 due to budgetary constraints.

It was further noted that, only four types of crops had their Pest Risk Analysis done which were Avocado to be exported to China, Maize, Beans and Rice.

The Ministry did not have Pest Risk Analysis to other crops like banana, coffee, e.tc. The Ministry has also failed to indicate the continuous strategy to have an updated pest lists for all types of crops.

Recommendation 4: Establish mechanisms that will ensure dissemination of Integrated Pest Management (IPM) Plans reach the targeted groups such as extension officers, agricultural officers and farmers

Interviewed officials from the Ministry of Agriculture indicated that, the Integrated Pest Management (IPM) plan is disseminated to farmers when there is an outbreak of new pests and it is conducted through Farmer Field School and Trainer of Trainers (ToT) who then disseminate the knowledge to other farmers.

MoA only submitted IPM evidences on rice, Maize, Potatoes, and cotton which were conducted in different places. Hence this recommendation was partially implemented.

Recommendation 5: Come-up with the strategies that will improve and influence implementation of the data keeping in all LGAs so that all outbreak information can be captured for planning and follow-up purposes

It was noted that, the strategies in place relied on Surveillance Reports and Pheromone traps for controlling Fall Army Worm. However the surveillance was done only on six (6) LGAs of Shinyanga, Mbeya, Uyui, Misenyi, Dodoma and Moshi. The remaining 20 regions were not covered in surveillance.

It was further noted that, there was no plan in place showing continuity for implementing this strategy. This recommendation therefore is rated as partially implemented.

Recommendation 9: Establish mechanisms that will coordinate smooth management of agricultural crop pests and disease outbreaks

It was noted that, through Trans Boundary Crop Pests and Diseases collaboration, the country coordinated crop pests and outbreak issues with other SADC countries. The issues discussed in this collaboration include:

- Sharing of information, experience and knowledge on emerging/re-emerging of Trans boundary pests in the region;
- Preparedness and response capacities of countries, key constraints and opportunities for more effective response and collaborative strategies; and
- Harmonized action plan that aim at improving countries preparedness and early response for disease threats.

Reviewed Action for combating the invasive FAW indicated that, the Ministry planned to train Agricultural and Extension officers, procure and distribute traps as well as conduct surveillance. However, planned activities were yet to be implemented. Hence this recommendation is partially implemented.

Recommendation 13: Develop mechanisms that will ensure LGAs are regularly monitoring the incidences of agricultural crop pests and disease outbreaks

Reviewed correspondences showed that, the Ministry of Agriculture involved LGAs when the outbreak occurred. For example, the Ministry of Agriculture supplied Pheromone Traps to monitor Fall Army Worms for Makambako and Sumbawanga when an outbreak occurred. It was further pointed out that all LGAs were using the Agriculture Routine Data System - ARDS to monitor agriculture issues which include crop pest and diseases outbreak.

However, interview with LGA officials showed that, not all LGAs had been supplied with Pheromone traps. In addition, the operationalization of ARDS did go hand in hand with internet connection to LGAs. This caused some of the responsible officials to use internet from their own sources such as mobile phones due to existed poor connection.

Recommendation 14: Establish mechanisms that will improve impact assessment after dissemination of technology

Based on the interview with the officials from the Ministry of Agriculture, it was noted that, impact assessment on the IPM was conducted during Nane Nane exhibitions where farmers were asked about the impact of the disseminated technology.

According to Ministry of Agriculture, the impact assessment also covered Integrated Pest Management for aflasafe TZ01 and aflasafe TZ02. Both showed high efficacy leading to approval for registration of the products.

Based on the above response, this recommendation is rated partially implemented because the impact assessment conducted was limited to only a few pests.

5.5.4 Recommendations that were Not Implemented

We have noted that the following six (6) recommendations were not implemented by the Ministry of Agriculture:

Recommendation 6: Establish mechanisms that will facilitate smooth monitoring and inspection at the entry points to prevent illegal entrance of plants and plant related materials

The aim of the recommendation was to improve inspection conducted at entry points where poor inspection tools were used for inspection activities. According to MoA, there is an established MIS system known as Agricultural Trade Management Information System (available in this link atmis.kilimo.go.tz). This system was put in place to link other institutions responsible for issuing permits for importing and exporting crops. Despite establishing this system, still the Plant health officials cover only 36 entry points while other entry points (which are more than 15) are not covered.

Recommendation 7: Institute measures to ensure compliance with Standard Operating Procedures for phytosanitary operations by inspectors at the entry points

Interviewed officials from the Ministry of Agriculture pointed that, Standard Operating Procedure (SOP) are available and distributed to entry points. Ministry of Agriculture has also attached an email showing the distribution of European Union directives on the requirements to be adhered before crop

exportation to European countries. However, there was no progressive measures set by the Ministry to enforce the compliance of SOP. Based on the provided response, this recommendation is considered as not implemented.

Recommendation 8: Put in place mechanisms that will influence and improve implementation of measures for non-compliant of plant protection Act and its Regulations

This recommendation was not implemented. The Ministry only relied on the mechanism established by TPRI which are related to pesticides management. On the other hand activities aligned to compliance with Plant Protection Act do not only cover pesticides issues, they include other agricultural inputs such as seeds and fertilizer.

Recommendation 10: Ensure that each stakeholder at LGAs level is well coordinated to avoid overlapping of similar interventions

This recommendation was not implemented because the Ministry did not establish a mechanism which would facilitate coordination of all stakeholders involved in the operations to combat crop pests and diseases at Local Government level.

Recommendation 11: Develop a mechanism that will ensure allocation of all key players that are responsible for monitoring and inspections of plants and plant related materials at the entry points

According to officials from the Ministry of Agriculture a request for recruitment whose approval is yet to be granted, was submitted to Public Service Recruitment Secretariat. The Ministry could not avail to auditors the submitted request as evidence for verification.

Recommendation 12: Improve monitoring and evaluation systems so as to allow coverage of agricultural crop pests and diseases activities

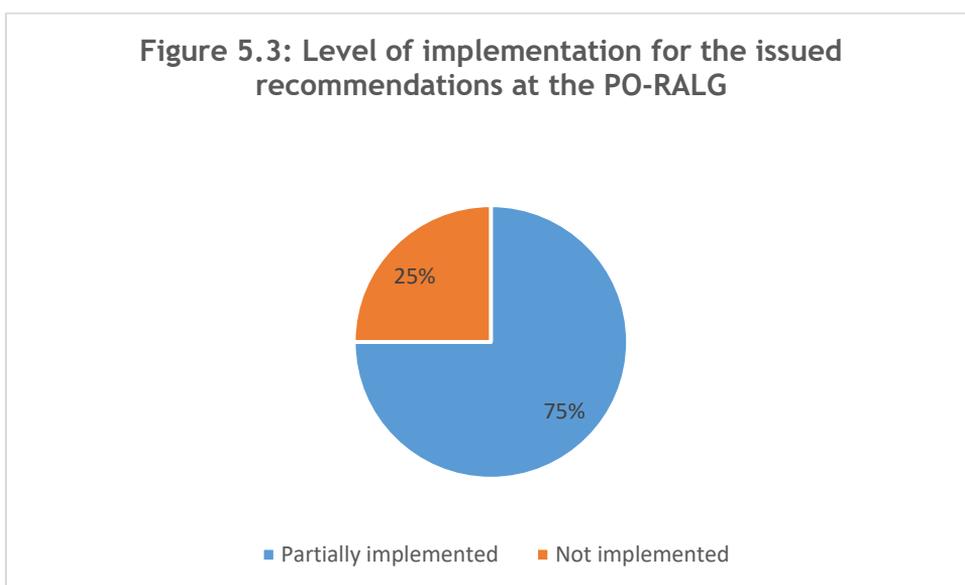
This recommendation was not implemented. The Ministry did not include aspects of agricultural crop pests and diseases incidences in the monitoring checklist and reports.

However, it was noted that the Crop Development Division continued to monitor the aspect of crop pests and diseases separately from the

monitoring coordinated by the Policy and Planning Division. This caused agricultural crop pests and diseases to be monitored irregularly due to budget constraints. It was however noted that LGAs are monitoring the pests and disease outbreaks in their areas of jurisdiction.

5.5.5 Implementation of Audit Recommendations Issued to PO-RALG

Eight (8) Recommendations were issued to the President’s Office - Regional Administration and Local Government (PO-RALG). Two recommendations (25%) were not implemented, while six recommendations (75%) were partially implemented. As shown in **figure 5.3**



5.5.6 Recommendation that were Not implemented

Recommendation 4: Ensure that each stakeholder at LGAs level is well coordinated to avoid overlapping of the same/similar intervention in the same area

Interviewed official from PO-RALG indicated that, the formulated ASDP II is aiming at strengthening coordination mechanism among all actors at all levels. However, a review of ASDP II which aimed at increasing coordination at the ministerial level shows that it was not directly linked to stakeholders dealing with crop pests and diseases outbreak issues.

PO-RALG could not establish how stakeholders in LGAs were coordinated to avoid overlapping of the similar interventions in the same area regarding management of crop pests and diseases.

Recommendation 5: Improve monitoring and evaluation systems so as to allow coverage of agricultural crop pests and diseases activities

Interviewed official from PO-RALG pointed out that, there is in place a Monitoring and evaluation framework. Also there is a joint sector monitoring and evaluation mechanism established under ASDP II which was prepared to allow coverage of agriculture crop pests and diseases activities. However, the documents pertaining to the framework were not presented for audit verification.

5.5.7 Recommendation that were Partially Implemented

The audit team noted that six (6) of the issued recommendations were not fully implemented by PO-RALG. These recommendations were:

Recommendation 1: Strengthen mechanisms that will improve sharing of outbreaks information with MOLF.

According to PO-RALG, the mechanism was strengthened whereby usage of phones/official letters/progress reports were all used to share the information. It was also noted that Regional and LGAs Technical Officers directly reported the outbreaks of any pests or diseases to the Ministry of Agriculture. This was verified during the site visit at Makambako and Sumbawanga where it was found mobile phones and letters were used several times to report the outbreak to Ministry of Agriculture.

However, it was noted that this information was not always channeled to PO-RALG. The only issues that were reported to PO-RALG were those included in LGAs plans. Therefore, this recommendation was partially implemented.

Recommendation 2: Ensure that the developed risk-based plans reach all LGAs and adequately implemented and the result of its implementation is reported back to PO-RALG

According to PO-RALG, Risk Based Plan was neither updated by the Ministry of Agriculture nor disseminated to LGAs. However, to ensure the issue of risk is adequately covered during planning, PO-RALG developed plans which are similar to Risk - Based Plan in terms of use. These are Community Based Early Warning Plan and the Contingency Plan for Migratory Pests and have been disseminated to LGAs and are used. But there are no coordinated efforts by the two ministries to implement this recommendation and they are not sharing strategies on the alternative developed risk plans.

Recommendation 3: Come-up with the strategies that will improve and influence of the data keeping in all LGAs so that all outbreaks information can be captured for planning and follow-up purposes

It was noted that agricultural information is stored in Agricultural Routine Data System (ARDS). This system stores all types of information including agricultural Crop Pests and diseases. A slight improvement was made to formatting which requires new skills compared to how it was during the audit. The challenge of internet connectivity still exists. Based on this more effort is needed for PO-RALG to fully implement this recommendation.

Recommendation 4: Ensure that LGAs are including the aspect of agricultural pests and diseases outbreaks in their strategic plans

It was noted that, LGAs did not plan on the amount of required pesticides to be purchased. Requirements are submitted to the Ministry of Agriculture which is responsible for coordination and overseeing bulk purchase of agricultural inputs including pesticides.

This was verified at the Makambako and Sumbawanga LGAs where received pesticides to combat fall army worms are insufficient almost every year.

Despite the effort made, PO-RALG did not capture other activities regarding management of crop pests and diseases such as training to farmers and extension officers, monitoring etc.

Recommendation 5: Ensure that there is an even distribution of seeds of resistance varieties to farmers.

PO-RALG pointed out that, this was implemented by TOSCI, and ASA. Where seeds are distributed to the PO-RALG according to established needs, they were fully involved upon receipt of the inputs. However it was noted that there was no evidence of the follow up made by PO-RALG on the submitted requirement needs.

According to a visit made to Makambako and Sumbawanga it was revealed that not all seeds of resistance variety were distributed to farmers and not all farmers with specific needs received the inputs due to the noted high cost.

Recommendation 6: Ensure that extension Officers and farmers are well equipped with knowledge regarding plant pests and diseases

According to PO-RALG, Extension officers were equipped with knowledge on pests and diseases acquired in colleges and universities. It was further noted that, training conducted in their areas of jurisdiction were mainly facilitated by the Ministry of Agriculture.

It was noted that, LGAs were involved in training prepared by different stakeholders in their respective areas. PO-RALG had not provided training to extension officers and farmers. It was noted that, failure to adequately train Extension officers was caused by failure to include the activities in the LGAs plans by most of them. This recommendation was partially implemented.

5.6 Specific Audit Conclusion

Based on the analysis of the implementation status of the previously issued recommendations, it is concluded that the Ministry of Agriculture and PO-RALG, did not make satisfactory progress towards the implementation of the issued recommendations. No recommendation was fully implemented by both Ministries. The respective management are advised to exert more efforts to ensure that all these recommendations are implemented.

5.7 Specific Audit Recommendations

5.7.1 Recommendations to the Ministry of Agriculture

The Ministry of Agriculture should:

1. Exert more efforts to attend all the outstanding recommendations to the fullest.
2. Establish mechanisms that will facilitate smooth monitoring and inspection at the entry points to prevent illegal entrance of plants and plant related materials.
3. Institute measures to ensure compliance with standard operational procedures are for phytosanitary operations by inspectors at the entry point.
4. Put in place mechanisms that will influence and improve compliance with Plant Protection Act and its regulations.
5. Ensure that all stakeholders at LGAs level are well-coordinated to avoid overlapping of the similar interventions.
6. Develop a mechanism that will ensure allocation of all key players that are responsible for monitoring and inspections of plants and plant related materials at the entry points.
7. Develop mechanisms that will ensure LGAs are regularly monitoring the incidences of agricultural crop pests and disease outbreaks.

5.7.2 Recommendations to PO-RALG

The President's Office - Regional Administration and Local Government should:

1. Ensure that stakeholders at LGAs level are well-coordinated to avoid overlapping of the same interventions, and
2. Improve monitoring and evaluation systems so as to allow coverage of agricultural crop pests and diseases activities.

CHAPTER SIX

PERFORMANCE AUDIT ON SYSTEM FOR QUALITY CONTROL OF EDUCATION PROGRAMMES IN TANZANIA

6.1 Background to the Audit

The performance audit report on System for Quality Control of Education Programs in Tanzania was tabled before the Parliament in April, 2016. The main audited entities were the Ministry of Education, Science, Technology and Vocational Training (now Ministry of Education science and Technology) and President Office-Regional administration and Local Government Administration (PO-RALG).

The main audit objective was to determine whether Ministry of Education, Science, Technology and Vocational Training (MoEST) and the President's Office- Regional Administration and Local Government (PO-RALG) have adequate systems for controlling the quality of education programs. The coverage included qualified teachers, appropriate textbooks, and the use of examination results and other information to monitor and improve students' performance in primary and secondary education in the country.

6.2 Scope of the Audit

The Ministry of Education, Science and Technology (MoEST) and President's Office -Regional Administration and Local Government (PO-RALG) were the audited entities. MoEST is the overseer of all educational matters in the country and is mandated to formulate, monitor and evaluate the implementation of educational policies, as well as teachers' training and schools' inspections. PO-RALG is mandated to administrate basic Education (primary and secondary education) including planning, budgeting, monitoring and evaluation of educational programs in the LGA's.

The audit focused on teachers' qualifications, appropriateness and use of text books, and the use of examination results to improve the performance of institutions involved in the delivery of primary and secondary education in Tanzania. The audit covered public primary and secondary schools because they are owned and funded by the government. In turn the government has the direct control over teachers' recruitment, training, deployment, promotion, and development as well as purchase and supply of textbooks to schools.

6.3 Main Audit Findings

1) Existence of Unqualified Teachers

There were 969 unqualified teachers in both primary and secondary schools in the country, equivalent to 0.5% of all primary school teachers; and about 2,108 equivalents to 2.2% of all secondary school teachers. The existence of un-qualified teachers was mainly caused by the retention of licensed teachers who were employed on temporary basis, failure of PO-RALG and MoEST to have effective and sustainable teachers training program and failure to upgrade those who do not have teaching profession to become teachers.

2) Inadequate In-service Trainings of Teachers

The number of teachers who attended in service training was minimal. For a period of four years, the total number of teacher's who attended trainings were 61,531 which is equals to 31% for primary school teachers. For secondary schools, only 11% of available 95,015 teachers attended such training. This in one way or another was caused by local authorities' inability to prepare in-service training plans and dysfunction of the teachers' resource centers (TRCs) which would have attracted big numbers of teachers accessing in-service training.

3) Teachers' Performance were Inadequately Monitored by MoEST and PO-RALG

Teachers' performance in schools was inadequately monitored by Heads of Schools, and inefficiently overseen by Quality Assurance Directorate through school inspections. As a result, teachers were not promoted timely.

4) Appropriateness of Textbooks in the Market was not Ensured

TIE neither assessed the appropriateness of textbooks that existed in the market nor took measures to ensure books which did not meet the required quality were withdrawn. This was mainly caused by lack of a comprehensive list of selected textbooks to be used in teaching and learning which would have been used by inspectors to ensure approved books are used in schools. Also, TIE delayed in writing quality books which would have replaced the existing inappropriate ones.

5) Examination Results were not Adequately Used by Responsible Institutions

NECTA issued recommendations on examination results to PO-RALG and MoEST but none of these institutions worked on its implementation. There was no action plan established in response to the recommendations. This resulted to repetition of the recommendations in three consecutive years.

6.4 Overall Audit Conclusion

There was no effective and efficient working system for quality control of education programs in our country. MoEST and PO-RALG were not ensuring teachers were qualified, textbooks were appropriate and examination results were used in the delivery of quality education in the country.

6.5 Results of the follow up on the Implementation of Recommendations

This part presents results of the implementation status of the recommendations issued to MoEST and PO-RALG.

The implementation has been categorized in three categories namely: recommendations that were implemented *fully, partially and those that were not implemented at all.*

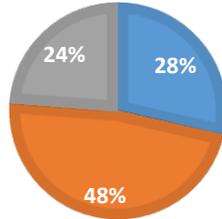
6.5.1 Overall Implementation of Issued Recommendations

In general, there were a total of 21 issued recommendations in the particular audit. Eleven (11) recommendations were directed to MoEST and ten (10) recommendations were directed to PO-RALG.

The overall follow-up results on the implementation of issued recommendations indicated that, 6 out of 21 recommendations (28%) were implemented fully, 10 (48 %) partially, and 5 (24%) were not implemented at all as shown in Figure 6.1.

Figure 6.1: Level of Implementation of Recommendation

■ Fully implemented ■ Partially implemented ■ Not implemented



Source: Auditors’ analysis of given responses from MoEST and PO-RALG

An analysis done to show the total number of issued recommendations and its implementation status for each audited entity is as shown in Table 6.1.

Table 6.1: Overall Level of Implementation of recommendations to all Audited entities.

Entity	Number of Issued Recommendations	Level of Implementation of Recommendations					
		Fully implemented		Partially implemented		Not implemented	
		Number	%	Number	%	Number	%
MoEST	11	6	55	5	45	0	0
PO-RALG	10	0	0	5	50	5	50
Grand Total	21	6	28	10	48	5	24

Source: Auditors’ analysis of responses from MoEST and PO-RALG (2019)

As presented in Table 6.1, MoEST fully implemented 6 out of 11 issued recommendations (55%) and partially implemented 5 (45%).

Ten recommendations were issued to PO-RALG, 5 of which were partially implemented (50%) and the other 5 (50%) were not implemented.

Further analysis of the recommendations that were not implemented per each cluster or category was made. Table 6.2 provides clusters of all issued recommendations and indicates those not implemented for each cluster.

Table 6.2: Category of Recommendations Not Implemented

Category of Recommendation	Total number of issued recommendation	Number of recommendation not implemented	
		Number	Percentage (%)
Planning	6	2	33
Monitoring	2	1	50
Development of mechanism	6	0	0
Training	1	0	0
Assessment of curriculum	2	1	50
Distribution of reports	2	1	50
Coordination	1	0	0
Developing strategy	1	0	0
Total recommendations	21	5	24

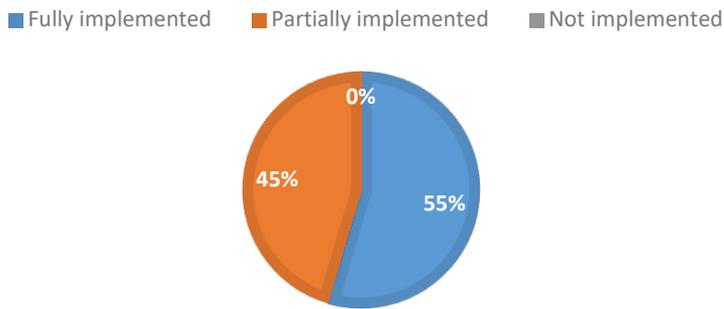
Source: Auditors analysis of responses given by the audited entities and review of documents (2019)

Table 6.2 shows that a total of 5 out of 21 issued recommendations (equivalent to 24%) were not implemented up to the time of follow up. These recommendations covered planning, monitoring, assessment of curriculum and distribution of reports.

6.5.2 Level of Implementation of Audit Recommendations Issued to the Ministry of Education Science and Technology (MoEST)

The Ministry of Education, Science and Technology was issued with 11 recommendations of which 6 (55%) were fully implemented while 5 (45%) were partially implemented as shown in Figure 6.2.

Figure 6.2: Level of Implementation of the Recommendations by MoEST



Source: Auditors analysis 2019

(i) Recommendations which were Partially Implemented by the Ministry of Education

There were five (5) recommendations which were partially implemented by the Ministry of Education. These are:

Recommendation 1: MoEST should ensure appropriate strategies and plans are in place to enforce in-service teachers training and that adequate teachers training needs assessment is regularly conducted in order to identify teachers' skills and knowledge gap.

MoEST was expected to put in place strategies and plans to enforce in-service teachers training and develop teachers training needs assessment in a sustainable manner to ensure regular training for teachers for enhancement of their professionalism.

Interview with officials from MoEST and review of Teachers Education Support Project (TESP) report indicated that needs assessment was conducted. The survey in Teachers' colleges through TESP took place in 2016/2017. Needs assessment was conducted in seven educational zones with teachers colleges namely; Eastern Zone (Vikindu, Morogoro, Ilonga, Mhonda, Dakawa); Southern Zone (Mtwara, Mtwara Technical college, Nachingwea, Kitangali, Songea); Southern Highlands (Klerruu, Tandala, Mpuguso, Tukuyu, Sumbawanga); Central Zone (Mpwapwa, Bustani, Kinampanda); Northern Zone (Korogwe, Marangu, Singachini, Mandaka, Patandi, Monduli, Mamire); Lake Zone (Butimba, Murutunguru, Tarime, Bunda, Katoke); Western Zone (Tabora, Ndala, Shinyanga, Kabanga, Kasulu). The objective was to support the long-term training of new teachers,

through the national teacher training college system. Hence knowledge and skills gaps has been identified.

Furthermore, it was noted that MoEST devised various strategies and plans to enforce in service teachers training plan namely framework for school based continuous professional development, finalised preparation of modules for teachers' continuous professional development, which are being piloted in collaboration with UNICEF and developed modules of a Teacher Education Programme (TEP) for tutors. However, these strategies were not put into effect.

Sufficient evidence was not provided to justify that regular needs assessment is conducted. According to the Ministry preparation of development of teachers /tutors' competence framework and operational guidelines had commenced. This implies that it is not yet put into to effect regardless of the time that had elapsed since this recommendation was issued. Therefore, this recommendation was considered as partially implemented.

Recommendation 2: MoEST should devise sustainable mechanisms for providing professional development opportunities for teachers regularly and sustainably.

Interview held with MoEST officials revealed that the Ministry drafted a Teachers' Continuous Professional Development Strategy and Guideline which will serve as a guide on how training should be conducted. However, the draft has not been finalized yet.

Furthermore, review of TESP need assessment report showed that MoEST has devised a mechanisms for providing professional development, enhance skills and motivate teachers in primary and secondary schools. These mechanisms intend to support long-term training of new teachers, through the national teacher training college system. The programme will focus on improving the two years certificate and diploma residential training provided by 35 Government owned Teacher Colleges.

However, the sustainability of TESP program is questionable as it excluded in-service teachers training for primary and secondary schools. In addition, the developed draft Strategy and Guideline on Teachers' Continuous Professional Development was not finalized and therefore not yet operational. Therefore, this recommendation was partially implemented.

Recommendation 3: MoEST should devise a mechanism through which teachers could be given proper orientation on the concept, philosophy and requirements of any changes of curriculum. This should be well planned, coordinated and managed to ensure that all teachers remain up-to-date and in tandem with current global changes in the education sector.

Interview with MoEST officials indicated that, Tanzania Institute of Education (TIE) is responsible for providing curriculum changes training and orientations to teachers.

It was noted that TIE conducted training of National Technical Team on revised curriculum for preprimary and primary school; District Level INSET Team (Tutors) at teachers' colleges; Standard I & II Teachers; and training of preprimary teachers.

Review of training report on revised curriculum for preprimary schools (2017) revealed that the Ministry revised preprimary and primary level curriculum in 2016. This necessitated the training of 16,700 pre-primary teachers from 18 regions of Tanzania mainland to update them with changes made in the curriculum.

Additionally, 22,995 primary school teachers from 18 regions of Tanzania mainland were trained on the revised standard III to VI curriculum and integration of 3Rs (reading, writing and counting). The training was conducted from 1st August to 5th September in 2016. Various education stakeholders such as Agency for development of Education management (ADEM), MoEST, PO-RALG and TIE collaborated to enable this training

The training focused on how to integrate 3Rs skills while teaching other subjects in Standard III and IV. Participants also analyzed the improved curriculum of 2016, subject syllabi, and teacher's guide and finally demonstrated the acquired competences through micro-teaching in classrooms.

However, it was not clear how teachers training program on revised curriculum will be sustainable. Furthermore, such trainings did not cover all teachers.

Verification conducted in six visited schools in Lindi, Kilimanjaro and Kigoma revealed that, not all the teachers in primary schools in visited regions had been oriented on curriculum changes made. Therefore, this recommendation was considered as partially implemented.

Recommendation 4: Ensure that the introduction of changes in the educational system in Tanzania, like introduction of new curriculum, new syllabus is going hand in hand with effective teachers' trainings to ensure proper and effective implementation of the curriculum.

MoEST is supposed to device a mechanism of sharing changes in curriculum and ensure that introduction of new syllabuses goes hand in hand with teachers training provided timely and sustainably.

As a response to this recommendation, MoEST commenced Teachers Educator Curriculum Review in March 2019. The review exercise is at the final stage. The plan is to finish the review by June 2020. A comprehensive survey was conducted in 2016/2017 in all government teachers' colleges. Since the review exercise is not yet completed, this recommendation was considered as partially implemented.

Recommendation 5: The information derived from assessments should be integrated into decision-making structures of the Ministry of Education, Science, Technology and Vocational Training, to serve as an input to education planning and strategic management, and should also be conveyed to those responsible for curricula and textbooks.

Review of the Ministry of Education response indicated that the Education Sector Management Information system (EMIS) was established in 2007 and reviewed annually. The EMIS comprises of statistical information, including examination results and related information, which guide planning and decision making in the ministry. It enables sharing information with stakeholders in related ministries, regions, LGAs, Agencies and institutions; including those responsible for curriculum and textbook development. The system works by collecting and sharing information with related sources annually.

However, we noted that the EMIS was in place since 2007 as the tool which enable the Ministry of Education in planning and making decisions. It is not clear if the EMIS is the only tool capable to address all challenges emanating from curriculum assessment, monitoring teachers' performance trainings and other weaknesses raised in the audit report, given that the system was in place but was not effective in addressing the identified weakness observed during the audit. Therefore, this recommendation was considered as partially implemented.

(ii) Recommendations that were Fully Implemented by Ministry of Education, Science and Technology

There were six (6) recommendations which were fully implemented the Ministry of Education. These are:

Recommendation 1: The ministry of Education should ensure that TIE and NECTA cooperate and works together to minimize weaknesses observed in curriculum implementation and ensuring examinations are consistency with curricula and syllabi.

As a response to this recommendation, it was noted that TIE and NECTA worked collaboratively in various areas to ensure effective implementation of the curriculum.

Review of submitted correspondences indicated that TIE invited NECTA during various review of curriculum. For the reviews of Secondary School Technical Syllabuses in 2018, subject's examination officers were involved in various stages.

It was also noted that examination officers are active members of TIE subject's panels. TIE requested examination papers from NECTA during curriculum review process and used NECTAs' library as one of its important sources of information for the improvement of curriculum. TIE also involves NECTA during textbooks writing process and evaluation of teaching and learning materials. On the other hand NECTA involved TIE in stakeholders meetings and when supervising the marking process of the National examinations. NECTA invited TIE in preparing examination papers, rubrics and guides, and shared assessment for the improvement of curriculum.

Review of correspondences showed efforts were made to ensure TIE and NECTA works collaboratively on curriculum implementation issues.

Recommendation 2: The Ministry of Education should devise an appropriate strategy to govern the whole industry involved in the production and distribution of education books. There should be a focal point for all writers, publishers through which TIE can devise strategies to control all school books and ensure availability for use in schools.

Interview with officials from the Ministry of Education and review of submitted evidence such as guidelines for writing and evaluating textbooks 2019 revealed that the guidelines comprehensively covered important aspects of textbooks writing. Review of evaluation and approval processes

indicated that guidelines for writing and evaluating text books are in place and various workshops were conducted to assess the appropriateness of books used in schools.

Recommendation 3: The Ministry of education should ensure the quality assurance office prioritizes and focuses on checking the appropriateness of the school textbooks used for teaching instead of only checking the ratio of available books per student. The focus should also be on whether the books used in classroom by teachers and student are consistence with the established standards on quality of books.

Interview with officials from the Ministry of education indicated that the Ministry developed Basic, Secondary and Quality Assurance Framework which serves as a guide for quality assurance. Review of the framework indicated that, provided guidelines and procedures on matters related to school quality assurance for actors at Pre-Primary, Primary, Secondary, Special Needs, Adult, Informal and Teachers Colleges (TCs) education levels. Among other issues mentioned in the school quality assurance guidelines, it included the review and evaluation of the quality and appropriateness of books and other instructional materials used in Secondary Schools and Teachers Colleges.

Further, a review of supplementary and text books evaluation reports verified that inappropriate text books which were inconsistent with quality standards were identified and efforts to re-evaluate substandard textbooks were made before accreditation by the Education Commissioner.

Recommendation 4: The Ministry of Education should establish a clear feedback mechanism through which the education stakeholders shall be corresponding on measures taken.

Review of responses from the Ministry of Education indicated that MoEST has established a feedback mechanism which involved the annual joint education sector review and working sessions through which the education stakeholders communicated on various matters with the intention of improving the sector performance.

Furthermore, review of the annual joint education sector review working session (2019) indicated that, the Annual Joint Education Sector Review (AJESR) working sessions is among the fora which various education stakeholders share their views on education delivery with the intention of improving the sector. Annual joint education sector review is coordinated by the Ministry of Education.

Verification visits conducted at Kilimanjaro, Lindi and Kigoma revealed that, heads of schools in visited regions participated in various meetings with regional and district administration to discuss various education issues and way forward in their respective regions. All these showed that the Ministry of Education established clear functioning feedback mechanisms hence it is fully implemented.

Recommendation 5: Since NECTA examinations are summative, formative student assessment should be strengthened by MoEST.

Review of the Examination Regulations (2016) indicated that Standard Four and Form Two Formative assessments are mandatory qualifications for registration into Primary School Leaving Examination and Certificate for Secondary Education Examination respectively. Classroom formative assessment (CA) is mandatory and contributes 30% of candidate final performance.

The team had an opportunity to verify applicability of formative assessment in secondary and primary schools in visited regions of Lindi, Kilimanjaro and Kigoma. It found that prior to sitting for standard two and seven examinations in primary school a student was required to have course work which was derived from classroom continuous assessment. Similar situation was observed in secondary education for form two and form four examinations.

Recommendation 6: The Ministry of Education should ensure that examiners' report are distributed timely to all responsible education stakeholders for timely implementation.

Review of responses from the Ministry of Education indicated that MoEST Examiners' reports were distributed to all responsible education stakeholders for timely implementation of areas highlighted for improvement based on performance of the respective schools.

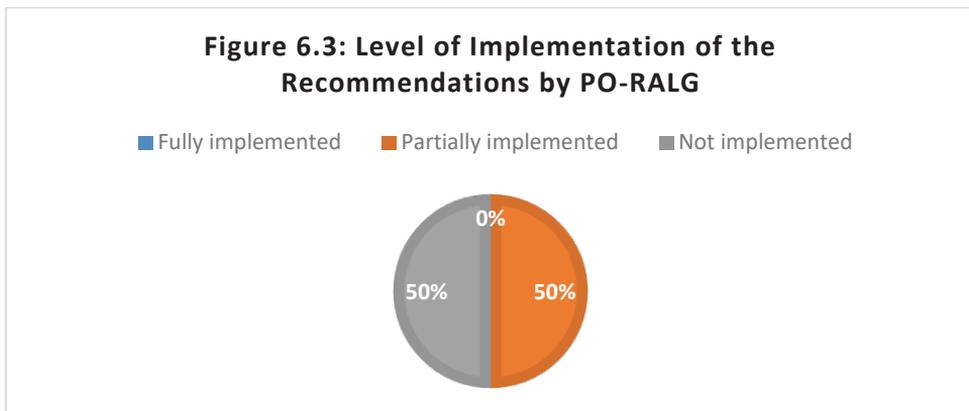
The review of dispatch /distribution records of Simiyu region indicated that, examiners reports (Mgawanyo wa Vitabu vya Uchambuzi wa Mitihani na Upimaji wa Kitaifa) were distributed to Regional Administration Officers for action. The distributed examiners reports were for Primary School Leaving Examination (PSLE), Certificate for Secondary Education (CSE) and Advanced Certificate of Secondary Education (ACSE).

Verification visits conducted at Kilimanjaro, Lindi and Kigoma regions revealed that, heads of schools in these regions had received examiners

reports in their respective schools and worked on the observed weaknesses to improve the subjects with poor performance.

6.5.2 Results of follow up on the Implementation of the Issued Recommendations to PO-RALG

The President's Office-Regional Administration and Local Government Administration was issued with Ten (10) recommendations out of which 5 (50%) were partially implemented while 5 recommendations (50%) were not implemented as shown in Figure 6.3.



Source: Auditors' analysis 2019

Figure 6.3 above shows that 50 % of all issued recommendations were partially implemented while 50 % were not implemented all by PO-RALG.

i. Recommendations that were Partially Implemented by PO-RALG

It was noted that 5 out of 10 recommendations were partially implemented. The details of the recommendations that were partially implemented are provided below:

Recommendation 1: PO-RALG should establish a functioning mechanism which determines the actual demand of teachers subject-wise and establish clear guidelines and procedures on the distribution of teachers in schools based on subjects' demand.

Interview with PO-RALG officials and review of submitted PO-RALG responses indicated that BEMIS database has a mechanism which assists in determining the actual demand for teachers subject-wise.

Review of BEMIS database indicated that BEST statistics highlighted a general picture of available number of teacher's district wise and their respective qualifications. However, BEST statistics did not show the demand for teachers' subject- wise.

PO-RALG as an administrator of basic education did not have a mechanism showing distribution of teachers in school according to subject demand.

Furthermore, there was insufficient information provided on how PO-RALG was implementing teachers' deployment procedures and guidelines and how useful it was. The audit team had an opportunity to verify if the number of allocated teachers corresponded with subject demand. It was found that, in all six visited primary and secondary schools in Lindi, Kilimanjaro and Kigoma the number of teachers available did not correspond with the demand of teachers' subject-wise. Therefore, this recommendation was considered as partially implemented.

Recommendation 2: PO-RALG should ensure public schools' in-service teachers training plans are in place and are implemented; that teachers are being informed about these plans.

We have noted that PO-RALG as an administrator of basic education has a role of ensuring in-service teachers training plans are available and implemented.

The review of response from PO-RALG indicated that, Teachers Continuous Professional Development Plan was in place at MoEST and a report on number of teachers trained/upgraded was available. However, we noted that teacher's continuous professional development programme was not fully implemented at MoEST.

Verification visits conducted to primary and secondary schools in Lindi, Kilimanjaro and Kigoma Regions revealed that, teachers in those visited schools were not aware of the in-service training plans. Therefore, this recommendation was considered as partially implemented.

Recommendation 3: PO-RALG should ensure that all unqualified teachers are identified and effective in-service training enforcement campaigns are carried out in order to ensure that they acquire the required qualifications within a specified period.

Review of response provided by PO-RALG indicated that records of unqualified teachers are available in BEST publications. Review of BEST

publications revealed that records of unqualified teachers are available and shows them according to the category and regional and district basis. However, there was no evidence provided to indicate if there were plans to ensure all unqualified teachers are trained to acquire the required qualifications within a specified period.

Moreover, Interview with officials from PO-RALG and verification visits conducted to primary and secondary schools in Lindi, Kilimanjaro and Kigoma Regions indicated that unqualified teachers were no longer available in primary and secondary schools as they were phased out. Therefore, this recommendation was considered as partially implemented.

Recommendation 4; PO-RALG should devise a mechanism which will ensure timely promotion, incentives and recognize efforts of the teachers (best performers).

Review of submitted response and interview with officials from PO-RALG indicated that a list of teachers qualified for promotion for years 2017/18 - 2018/19 was submitted to Teachers Service Commission. It was also found that although 121,989 teachers were qualified for promotion in 2017/2018, only 88,654 were promoted in 2019/2020. PO -RALG as an administrator of basic education is supposed to institute a follow-up mechanism with teacher's service commission to enable timely promotion and recognize best performers. It was not clear how promotion and incentives for teachers will be sustained for teachers who were not promoted timely as per requirements of the public service regulations, specifically circular No.2 of 2002.

For instance, it was found that most of the teachers who were promoted in financial year 2018/2019 were supposed to be promoted five years earlier. Therefore, this recommendation was considered as partially implemented.

Recommendation 5: PO-RALG should ensure they establish a clear feedback mechanism through which the education stakeholders shall be communicating on measures taken.

PO-RALG as an administrator of basic education in the country has a role of ensuring education stakeholders are involved in education matters and establish feedback mechanism and communicate measures taken.

Review of minutes of the 5th annual meeting for Regional Education Officers held in March 2018 revealed that the Ministry had put in place measures to allow receipt of feedback concerning the performance of the education

sector. The summit was held in Dodoma. Regional Education Officers were given forum to discuss various issues pertaining to the performance of the education sector. Various challenges were raised and way forward proposed.

However, we noted that PO-RALG did not have mechanism in place to receive feedback from other key education stakeholders. Therefore, this recommendation was considered to be partially implemented.

(iii) Recommendation that were Not Implemented by PO-RALG

It was noted that 5 out of 10 recommendations were partially implemented. The details are provided below:

Recommendation 1: Establish a comprehensive public schools in-service teacher training plan based on teachers' knowledge and skills gaps and that adequate resources are allocated timely to avoid ad-hoc in-service teachers training programs.

According to interviews and submitted responses from PO-RALG, Teachers Continuous Professional Development Plan was in draft form and not yet finalized.

Furthermore, it was noted that, PO-RALG had no plans for guiding in service teachers training. PO-RALG as an administrator of basic education in the country has a role of administering implementation of basic education including planning, monitoring and evaluation of education programs.

Review of action plan and submitted responses revealed that, Although PO-RALG agreed with the recommendation and prepared an action plan for implementation, the plan was never executed.

Recommendation 2: PO-RALG should conduct an assessment on how the curriculum is being implemented by observing classroom activities so as to get a more comprehensive picture regarding how the curriculum is being implemented and how this may be associated with student performance in examination.

Based on the Decentralization by Devolution Policy introduced in 1990's which allowed decentralization of power from MoEST to the PO-RALG and Local government authorities, the policy came into effect in 2009 whereby PO-RALG is mandated to administer and manage basic Education in the country. This includes planning and budgeting for education programs in LGA and monitoring and evaluation of education programs in their respective districts.

Therefore, PO-RALG as an administrator of basic education in LGA's has a role of conducting assessment on how the curriculum is implemented and how curriculum implementations affect students' performance.

This recommendation was not implemented at all. The submitted response indicated that it was the responsibility of the Ministry of Education, Science and Technology to conduct assessments regarding curriculum implementation. Hence PO-RALG had no role to play regarding the matter. Interviews held with Ministry of Education revealed that the Ministry of Education school quality assurers have a role to conduct assessment on implementation of curriculum in primary and secondary schools. However, PO-RALG also has a role of working collaboratively with the Ministry of Education in conducting assessments.

PO - RALG promised to collaboratively work with schools and conduct an assessment as recommended. PO-RALG did not put any effort towards implementing this recommendation.

Recommendation 3: PO-RALG should strengthen and coordinate monitoring of teachers' performance in order to identify strengths and weaknesses of teachers and take appropriate actions.

This recommendation was not implemented at all. The submitted response indicated that it is the responsibility of Ministry of Education, Science and Technology to monitor and coordinate teachers' performance with the intention of identifying strengths and weaknesses of teachers and take action.

However, review of action plan and PO-RALG response towards recommendations issued in the report revealed that, PO-RALG agreed to work on the recommendation given through training of Head Teachers and Ward Education Coordinators on school management. One of the agreed component was on how to monitor teacher's performance.

Recommendation 4: PO-RALG should ensure that there is a comprehensive curriculum implementation and evaluation plan and timely monitoring of curriculum implementations is carried out in primary and secondary schools and that the evaluation report is shared with all education stakeholders for action.

Review of the submitted responses from PO-RALG indicated that, it is the responsibility of MoEST to ensure undertaking of comprehensive curriculum implementation.

However, review of action plan and PO-RALG response (commitment) with regard to recommendations issued in the report revealed that, monitoring and evaluation of curriculum implementation is done by the MoEST through its School Quality Assurance Department in collaboration with TIE and PO - RALG as implementers.

PO-RALG diverted from their commitments and therefore this recommendation was considered as not implemented.

Recommendation 5: PO-RALG should ensure that, the examiners' reports are distributed timely to all responsible education stakeholders for timely implementation.

Review of submitted response from PO-RALG indicated that PO-RALG is not responsible for ensuring examiners reports are distributed timely to all responsible education stakeholders for timely implementation. Instead the National Examination Council (NECTA) is the agency responsible for distribution of examiners reports.

The audit found that, PO -RALG as an administrator of basic education in the country has a role of administering implementation of basic education including planning, monitoring and evaluation of education programs.

Furthermore, review of action plan and PO-RALG response (commitment) with regard to recommendations issued in the report revealed that, printing of the examiners' reports is done by NECTA under the MoEST. PO -RALG's mandate is to distribute the reports in schools.

6.6 Specific Conclusion

Based on the analysis of the implementation status of the previous issued recommendations, it is concluded that the Ministry of Education made satisfactory progress towards the implementation of the issued recommendations. However, progress made by PO-RALG towards issued recommendation is not satisfactory. On the ground that some of the roles were supposed to be performed by MoEST.

6.7 Specific Recommendations

More effort is needed to ensure that, all recommendations are implemented to the fullest by PO-RALG and MoEST.

6.7.1 Recommendations to the Ministry of Education Science and Technology

Ministry of Education Science and Technology should:

1. Enforce fully implementation of all recommendations which are partially implemented.

6.7.2 Recommendations to the President Office-Regional Administration and Local Government Authority

President Office Regional Administration and Local Government should

1. Implement all recommendations which are partially or not implemented at all,
2. Effectively establish a comprehensive public schools in-service teacher training plan based on teachers knowledge and skills gaps and that adequate resources are allocated timely to avoid ad-hoc in-service teachers training programs,
3. Continue to conduct an assessment on how the curriculum is actually being implemented and how this may be associated with student performance in examinations,
4. Strengthen and coordinate monitoring of teachers' performance in order to identify strengths and weaknesses of teachers and take appropriate actions,
5. Strengthen mechanism to ensure that there is a comprehensive curriculum implementation and evaluation plan and timely monitoring of curriculum implementations is carried out in primary and secondary schools and that the evaluation report is shared with all education stakeholders for action, and
6. Continue to ensure that, the examiners' reports are distributed timely to all responsible education stakeholders for timely implementation of appropriate measures /actions.

CHAPTER SEVEN

GOVERNANCE ARRANGEMENTS FOR THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS

7.1 Introduction

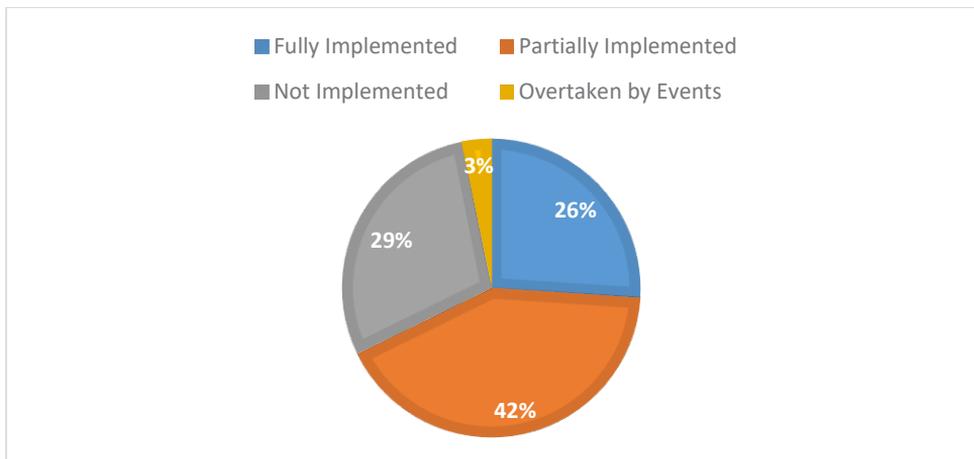
This chapter provides an analysis of the governance arrangements within the audited entities on how to implement the performance audit recommendations. It provides details on how the existing governance arrangement has contributed to inadequate implementation of the issued audit recommendations.

7.2 Level of Implementation of the Audit Recommendations in Audited Entities

Based on follow-up conducted, a total of 96 recommendations were given for all five audit reports. Out of the 96 recommendations, 25 were fully implemented, 40 were partially implemented and 28 were not implemented at all. The remaining 3 recommendations were overtaken by event.

The overall status on the implementation of the issued recommendations indicated that only 26% of all recommendations issued were satisfactorily addressed; 42 % partially implemented; and 29 % not implemented at all. Moreover, 3% were overtaken by events (See Figure 7.1).

Figure 7.1: Overall Status on the Implementation of the Recommendations



7.3 Reasons for Inadequate Implementation of the Issued Recommendations

As noted above, the level of implementation of the issued recommendations was not satisfactory since the implementation level stood at 26 % of all issued recommendations. It was noted that the main reason for non-implementation of all issued recommendations was insufficient governance arrangements on the implementation of the issued recommendations within the audited entities. This is further detailed below:

7.3.1 Unclear Responsibilities and Reporting Arrangements for Monitoring the Implementation of Issued Recommendations

During the follow up on the implementation of the issued recommendations it was noted that most audited entities had weaknesses in the clarity of responsibilities and reporting arrangements for monitoring results on the implementation of issued audit recommendations. This was manifested by the following:

Absence of Unit or Section Responsible for Overseeing the Implementation of Recommendations

The audit team observed that, only one (1) entity; the President's Office - Regional Administration and Local Government (PORALG) out of eight (8) audited entities had a section responsible for overseeing the implementation of recommendations. PO-RALG strengthened the Inspectorate and Finance Tracking Unit to track the implementation of performance audit recommendations.

Seven (7) audited entities out of 8, did not have Unit, Section or Department with a duty to track implementation of performance audit recommendations. These entities are the Ministry of Water and Irrigation (MoWI); Ministry of Livestock and Fisheries; Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC); National Environmental Management Council (NEMC); Vice President Office (VPO); Ministry of Agriculture; and the Ministry of Education Science and Technology (MoEST). In all these 7 audited entities, much time was spent in identifying sections responsible for the issued recommendations.

For example, at the Ministry of Health, the audit had to postpone the verification meeting as they were trying to identify which section could be responsible to appropriately respond to auditors. This was because there was no Unit/Section to oversee implementation of issued recommendations from performance audit reports as it is the case for financial audit reports.

For the Ministry of Health the situation is a repetition of what happened in the financial year 2018.

This implies that, even though recommendations were received by the top management of the audited entities, management did not assign anyone the task of ensuring that the recommendations were adequately implemented. During the verification process it was noted that, individual Sections or Departments (depending on the focus of the audit) within the audited entities worked on those recommendations and consolidated their implementation status.

Furthermore, during the meetings with the officials from 7 out of 8 audited entities the team noted that, there was no clear coordination within the entities. This was because, the given recommendations were to be implemented by different Sections or Departments within the audited entities which required coordination. However, it took quite some time for the entities to provide responses regarding the implementation status of some recommendations because the contact persons took time to identify Section/Department that were responsible.

Weak Reporting Mechanisms on the Implementation Status of Recommendations

It was noted that the audited entities lack good reporting mechanisms for reporting the implementation status of the given recommendations. In all eight (8) audited entities, there was no specific report that was produced showing the implementation status of the issued recommendations. When audited entities wanted to discuss issued recommendations, they used the implementation matrix prepared by National Audit Office of Tanzania and submitted to them requesting feedback for their level of implementation of the issued recommendation. This implies that no effort was done by audited entities to further report on the implementation within their organizations.

Furthermore, the audit found that there was no report submitted either to the top management, or Audit Committee meetings of the audited entities to discuss matters regarding the implementation of the performance audit recommendations.

Absence of a good reporting mechanisms hindered the ability of the audited entities' Management to monitor and track the level of implementation of the recommendations. Despite the requirement that the audit recommendations need be discussed in the management meeting upon their

receipt, there was no arrangement within the audited entities to make follow-up on how the recommendations have been implemented.

7.3.2 Audited entities' Processes for Managing the Implementation of Performance Audit Recommendations were Not Properly Defined

It was noted that, the audited entities' processes for managing the implementation of performance audit recommendations were not properly defined and not known to some staff within those audited entities.

During the exit meetings between the National Audit Office and the Management of the audited entities, the audited entities received the audit recommendations and came up with preliminary implementation plans. In those preliminary plans, the audited entities came up with broad activities and timelines from which the recommendations were expected to be implemented.

However, it was noted that, apart from the preliminary plans that were prepared during the exit meetings, there were no other plans prepared by the audited entities to further guide them and allocate responsibilities to specific units that would track the progress.

No one was clearly accountable for this matter. For example, in all eight (8) audited entities, it was noted that, the Audit Committee was not informed of Performance Audit Reports issued to the audited entities. This hindered follow-up within the audited entities. This was also observed with the Internal Audit function within the audited entities which was equally not aware of issues regarding the implementation of performance audit recommendations.

Nevertheless, PO-RALG through Inspectorate and Finance Tracking Unit, initiated efforts aimed at strengthening the Unit to ensure activities regarding implementation of issued recommendations were included in the annual plans and budget.

Another reason for not seriously preparing implementations status report was the lack of the recommendation registers to capture all performance audit recommendations. This was observed in all eight (8) audited entities. However, we noted efforts by PO-RALG who started developing a recommendation register in 2018. However, the first draft is yet to be finalized.

We further noted that sharing of information regarding the implementation status prepared was not successfully carried out across Sections or Departments within the audited entities.

7.3.3 Inadequate System for Monitoring the Implementation of Issued Recommendations

The audit team evaluated the adequacy of the systems for monitoring the implementation of the given recommendations. Through the said evaluation, the audit team noted that the system for monitoring the implementation of issued recommendations within the audited entities was not well functioning and contributed to a large extent to unsatisfactory implementation of the issued recommendations.

It was noted that, the system for monitoring was lacking monitoring plans and performance indicators that could be used to assess the level of implementation of the given recommendations. Entities lacked focal persons or section that would lead and track the implementation status.

Due to insufficient monitoring, the following weaknesses were noted: (1) failure to capture all issued recommendations in the recommendations register hence audited entities lacked good knowledge of the recommendations to be addressed; (2) failure to include the issued recommendations in the audited entities' plans and budget as well as activities; (3) failure to regularly establish implementation status of the recommendation; (4) Insufficient reporting and sharing of implementation status; and (5) unsatisfactory implementation of the audit recommendations although three years has elapsed since the recommendations were issued.

CHAPTER EIGHT

CONCLUSION AND RECOMMENDATIONS

8.1 Introduction

This chapter provides the conclusion on the implementation status of the previously issued recommendations as presented in Chapters Two to Six. The conclusion is based on the overall objectives of the follow-up on the implementation of recommendations as presented in Chapter One of this report.

Similarly, this chapter contains overall recommendations to the Government Ministries, Independent Departments, Agencies and Local Government Authorities on what should be done to improve the situation.

8.2 Overall Conclusion

The analysis of the follow-up results provides reasons to conclude that, generally, insufficient efforts were taken by the audited entities in implementing the previously issued performance audit recommendations.

Implementation of the issued recommendations was not satisfactory as only 25 out of 96 (26%) of the issued recommendations were fully implemented, 40 recommendations (42%) were partially implemented, 28 recommendations (29%) were not implemented at all. Therefore, 68 recommendations (71% of the issued audit recommendations) were either partially or not implemented at all by the audited entities. This is mainly because of insufficient governance structures within the audited entities and which is demonstrated by lack of clearly established responsibilities and reporting arrangements; and inappropriateness of audited entities' processes and system for monitoring the implementation of issued recommendations within the audited entities.

Due to this, the audited entities are still operating without having a specific section or individuals that have a responsibility to coordinate the implementation of the performance audit recommendations; lack of updated recommendation register, and lack of detailed plans for implementation of the issued recommendations. This contributed to insufficiency in implementation of the audit recommendations.

8.2.1 Specific Conclusions

The Audited Entities have Not Satisfactorily Implemented a Large Number of the Audit Recommendations Issued by the NAOT

Many issued audit recommendations have not been implemented by the audited entities. Only 25 of 96 issued performance audit recommendations (26%) were fully implemented and the remaining part had been either partially or not implemented at all contrary to the expectation of the audit office.

Failure to implement the issued recommendations, to a large extent denied those audited entities the opportunity for enhancing quality of the services they are providing and ultimately denying people to receive high quality services which were supposed to be rendered to them by the audited entities.

The Audited Entities Lack Working Governance Systems for Monitoring NAOT's Performance Audit Recommendations.

The audited entities lack a well-functioning working governance system for monitoring NAOT's performance audit recommendations even-though all audited entities have internal audit functions, audit committees, and perform periodical management meetings.

Unfortunately, those structures were not extensively used to address performance audit recommendations. They were mainly focusing on the recommendations from financial audit only. For example, the Audit Committees of all audited entities have never received any performance audit reports for their deliberation.

The reporting of the level of implementation of the issued audit recommendations has been a challenge. There was no documented information or reports which could have been used to track and document the level of implementation of the issued recommendations to ensure the implementation status is periodically updated.

8.3 Overall Recommendations

The Government Ministries, Independent Departments, Agencies and Local Government Authorities should establish a clear governance structure by:

1. Prioritizing the implementation of all recommendations issued by the CAG;
2. Tracking all issued recommendations and documenting their implementation status; and
3. Having a working governance system for monitoring NAOT's performance audit recommendations.