UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE

FOLLOW-UP REPORT ON THE IMPLEMENTATION OF THE CONTROLLER AND AUDITOR GENERAL'S RECOMMENDATIONS FOR THE EIGHT PERFORMANCE AUDIT REPORTS ISSUED AND TABLED BEFORE THE PARLIAMENT IN APRIL, 2017

CONTROLLER AND AUDITOR GENERAL

MARCH, 2022

About National Audit Office

Mandate
The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 and in Sect. 10 (1) of the Public Audit Act, Cap 418.

Vision, Mission and Core Values

Vision
A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.
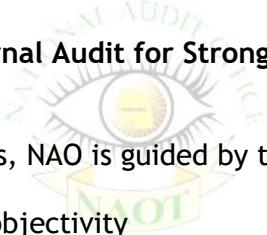
Mission
To provide high-quality audit services through modernisation of functions that enhances accountability and transparency in the management of public resources.

Motto: "Modernising External Audit for Stronger Public Confidence"

Core Values
In providing quality services, NAO is guided by the following Core Values:

i.   Independence and objectivity
ii.   Professional competence
iii.   Integrity
iv.   Creativity and Innovation
v.   Results-Oriented
vi.   Teamwork Spirit

We do this by: -
- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with appropriate training, adequate working tools and facilities that promote their independence.

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PREFACE

I am pleased to present a Follow-up Report on the Implementation of the recommendations from the previous Performance Audit Reports. This report covers eight individual Performance Audit Reports. The related recommendations were given to Nine Government entities namely: President's Office – Regional Administration and Local Government (PO-RALG), Ministry of Education, Science, and Technology, Ministry of Works and Transportation, Surface Marine Transport Regulatory Authority, currently known as Tanzania Shipping Agencies Corporations; Ministry of Health, Ministry of Water, Fire Rescue Force; Tanzania National Roads Agency and Basin Water Boards.

I have the honour to submit this Follow-up Audit Report on the Implementation of the recommendations from the previous Performance Audit Reports to Her Excellency, Samia Suluhu Hassan the President of the United Republic of Tanzania, and through her to the Parliament, as per 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 Cap 418.

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 the Parliament in April 2017. The rationale behind this report is to make the Parliament aware of the implementation status of the recommendations made in the previous Performance Audit Reports.

In essence, this follow-up report has enabled me to provide independent assurance to the Parliament concerning the implementation status of the previously issued recommendations on areas such as Enforcement of Development Control for the Planned Public Open Spaces; Enforcement of Fire Safety in Public Buildings; Management of Produced Graduates in Oil and Natural Gas Industry; Availability and Up-Keeping of Primary Schools' Infrastructure; Inspections of Vessels in Maritime Transportation; Management of Roads Furniture; Management of Agreements between the

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Government and Private Hospitals; and Control of Water Abstraction from Water Sources.

The main objective of the follow-up audits was to examine the identified problems in the respective areas; establish whether the allocated resources were spent based on the principles of economy, efficiency and effectiveness as intended and found appropriate by the Parliament of the United Republic of Tanzania.

While my Office conducts audits and issues reports on the performance of Ministries, Departments and Agencies, Local Government Authorities, Public Authorities and Other Bodies' programmes and activities based 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 rests 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 timely acted upon.

I would like to appreciate the commitment of my staff and cooperation accorded to my audit teams by the respective Accounting Officers and their staff, which has facilitated the timely completion of this follow-up Audit Report.

I hope the National Assembly and 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
Dodoma, United Republic of Tanzania
March, 2022

LIST OF ABBREVIATIONS AND ACRONYMS

BEMIS	Basic Education Information Management System
BWBs	Basin Water Boards
CAG	Controller and Auditor General
CCBRT	Comprehensive Community-Based Rehabilitation in Tanzania
CDH	Council Designated Hospital
CHMT	Council Health Management Team
ESPJ	Education and Skills for Productive Jobs
FBO	Faith Based Organization
FRF	Fire and Rescue Force
HEET	Higher Education for Economic Transformation
HESLB	Higher Education Students' Loans Board
IWRMDP	Integrated Water Resource Management and Development Plan
KCMC	Kilimanjaro Christian Medical Centre
LATRA	Land Transport Regulatory Authority
LGAs	Local Government Authorities
MNH	Muhimbili National Hospital
MoEST	Ministry of Education, Science and Technology
MoH	Ministry of Health
MoHA	Ministry of Home Affairs
MoHCDGEC	Ministry of Health, Community Development, Elders, Gender and Children
MoLF	Ministry of Livestock and Fisheries
MoU	Memorandum of Understanding
MoW	Ministry of Water
MoWI	Ministry of Water and Irrigation
MoWT	Ministry of Works and Transport
MUHAS	Muhimbili University of Health and Allied Sciences
NACTE	National Council for Technical Education
NAOT	National Audit Office of Tanzania
NSDS	National Sustainable Development Strategies
PMO-DMA	Prime Minister's Office – Disaster Management Agency
PO-PSM	President's Office – Public Service Management
PO-RALG	President's Office – Regional Administration and Local Government

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PPP	Public Private Partnership
RAIS	Road Accident Information System
RFO	Regional Fire Officer
RMMS	Roads Maintenance Management Systems
RS	Regional Secretariat
RSA	Road Safety Audit
SESA	Strategic Environmental and Social Appraisal
SUMATRA	Surface and Marine Transport Regulatory Authority
TANROADS	Tanzania National Roads Agency
TASAC	Tanzania Shipping Agencies Corporations
TCU	Tanzania Commission for Universities
TEMESA	Tanzania Electrical, Mechanical and Electronics Agency
TRA	Tanzania Revenue Authority
UDSM	University of Dar es Salaam
VAHs	Voluntary Agency Hospitals
VETA	Vocational Education and Training Authority
WEO	Ward Education Officers

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EXECUTIVE SUMMARY

Performance audit seeks to improve the accountability and performance of government organisations. It provides an objective and constructive assessment of the extent to which the Audited Entities have utilized the available resources in carrying out its responsibilities with due regard to economy, efficiency and effectiveness.

Follow-up of the recommendations from the Performance Audit conducted by the Controller and Auditor General (CAG) is a necessary process for ensuring that such recommendations are addressed and that citizens receive the appropriate feedback on the Value-for-Money of various programmes and activities conducted by Ministries, Departments and Agencies.

The main objective of the follow-ups was to assess how the Audited Entities implemented the recommendations issued by the Controller and Auditor General. Specifically, follow-up examines the corrective measures taken by the Audited Entities on the recommendations issued, the governance systems and reporting arrangements for monitoring the level of implementation of the performance audit recommendations issued by the Controller and Auditor General.

Therefore, this report presents the results of the follow-ups on implementation of the recommendations from eight Performance Audit Reports that were tabled to the Parliament in April, 2017. These reports included Performance Audit Reports on:

1) Enforcement of Development Control for the Planned Public Open Spaces;
2) Enforcement of Fire Safety in Public Buildings;
3) Management of Produced Graduates in Oil and Natural Gas Industry;
4) Availability and Up-Keeping of Primary Schools' Infrastructure;
5) Management of Inspections of Vessels in Maritime Transportation;
6) Management of Roads Furniture;
7) Management of Agreements Between the Government and Private Hospitals; and
8) Control of Water Abstraction from Water Sources.

Results of the Follow-Ups

66% of the Audit Recommendations were not either fully or partially implemented

Follow-up results indicated that as of December 2021, 15 out of 102 recommendations (equivalent to 15%) were fully implemented, 52 recommendations (equivalent to 51%) were partially implemented, and 34 recommendations (equivalent to 33%) were not implemented at all; while 1 recommendation (equivalent to 1%) was overtaken by event.

Table 1 below shows the state of implementation of the issued performance audit recommendations to various Audited Entities categorized as *fully, partially, not implemented and overtaken by events*.

Table 1: Extent of Implementation of Issued Performance Audit Recommendations by Respective Entities

Audited Entity	No. of Issued Recommendations	The extent of Implementation of Recommendations				
		Fully Implemented	Partially Implemented	Fully or Partially Implemented	Not Implemented	Overtaken by Events
PO-RALG	25	2	10	12	12	1
Fire Rescue and Forces	11	3	6	9	2	0
Ministry of Education, Science and Technology	11	1	5	6	5	0
Ministry of Works and Transport	9	2	3	5	4	0
TANROADS	19	3	14	17	2	0
TASAC	6	1	1	2	4	0
Ministry of Health	11	2	4	6	5	0
Ministry of Water	4	0	4	4	0	0
Basin Water Boards	6	1	5	6	0	0
Total (Number)	102	15	52	67	34	1
Total (Percentage (%))		15	51	66	33	1

Source: Auditors' Analysis of Implementation Status of the issued Recommendations, (2021)

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Table 1.1 shows that:

67 out of 102 (equivalent to 66%) of issued Recommendations were either fully or partially Implemented

In general, there were 67 recommendations, of which 15 and 52 were fully and partially implemented respectively. This in total represents 66% of the 102 recommendations issued.

73% of the Recommendations which were either fully or partially implemented falls under Planning, Coordination, and Monitoring and Evaluation functions

Generally, the recommendations issued to the Audited Entities were grouped into 11 sub-categories: Planning, Coordination, Execution, Monitoring and Evaluation, Decision Making, Performance Measurement, Development, Information System Management, Resource Allocation, Human Resource Management, and Enforcement. Generally, 67 out of 102 recommendations (equivalent to 66%) were either fully or partially implemented and were mainly noted in the Planning, Coordination, and Monitoring and Evaluation categories with percentage values of 27, 16, and 30 respectively of the total recommendations that were either fully or partially implemented. **Table 2** provides status of the recommendations that were either fully or partially implemented by categories or each Audited Entity.

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Table 2: Status of Recommendations that were either Fully or Partially Implemented by Categories for each Audited Entity

Audited Entity	Recommendation Category										
	Planning	Coordination	Execution	Monitoring and Evaluation	Decision Making	Performance Management	Development	Resource Allocation	Human Resource Management	Enforcement	Total
PO-RALG	2	3	2	3	-	1	-	1	-	-	12
Ministry of Education Science and Technology	-	1	-	1	-	2	1	-	-	1	6
Ministry of Health	2	-	-	4	-	-	-	-	-	-	6
Ministry of Works and Transport	3	1	-	-	-	-	1	-	-	-	5
Ministry of Water	1	1	-	2	-	-	-	-	-	-	4
TANROADS	5	3	-	4	-	-	3	-	2	-	17
TASAC	-	-	-	1	-	-	1	-	-	-	2
Basin Water Boards	2	-	-	3	-	-	1	-	-	-	6
Fire Rescue and Forces	3	2	1	2	1	-	-	-	-	-	9
Total	18	11	3	20	1	3	7	1	2	1	67

Source: Auditors' Analysis on the Implementation Status of the Issued Performance Audit Recommendations, (2021)

Table 2 illustrates that, 20 out of 67 recommendations (equivalent to 30%) which were either fully or partially implemented were in the category of Monitoring and Evaluation; whereas a total of eight recommendations in this category were those directed to the Ministry of Health and TANROADS. Likewise, it is further illustrated that a total of six recommendations in category of Monitoring and Evaluation were also issued to the PO-RALG and Basin Water Boards (BWBs). It describe further that 18 recommendations (equivalent to 27%) of the recommendations that were either fully or partially implemented were in planning category and were largely those directed to TANROADS, Ministry of Works and Transport, and Fire Rescue and Force.

A summary of the extent to which the recommendations from each audit reports were implemented is illustrated below:

(a) *Enforcement of Development Control for the Planned Public Open Spaces*

The total of 11 recommendations were issued in this particular audit, and all of them were directed to the President's Office - Regional Administration and Local Government (PO-RALG). The overall follow-up results on the

implementation of the issued audit recommendations indicated that out of the 11 issued recommendations, 10 recommendations were not implemented while one recommendation was partially implemented.

(b) *Enforcement of Fire Safety in Public Buildings*

The total of 11 recommendations were issued in this particular audit, whereby all of them were directed to the Fire and Rescue Force (FRF). Based on the analysis of the evidence submitted and verification conducted, the audit noted that out of 11 issued recommendations, three recommendations were fully implemented; six recommendations were partially implemented; while two were not implemented.

(c) *Management of Produced Graduates in Oil and Natural Gas Industry*

The total of eight recommendations were issued in this performance audit and all of them were directed to the Ministry of Education, Science and Technology (MoEST). The overall follow-up results on the implementation of the issued audit recommendations indicated that out of eight issued recommendations, four were partially implemented and four were not implemented.

(d) *Availability and Up-Keeping of Primary Schools' Infrastructure*

The total of seven recommendations were issued in this particular audit. Four recommendations were directed to PO-RALG, and three recommendations were directed to MoEST. The overall follow-up results on the implementation of issued audit recommendations indicated that out of seven issued recommendations, two recommendations were fully implemented, four recommendations were partially implemented, and one recommendation was not implemented.

(e) *Management of Inspections of Vessels in Maritime Transportation*

The overall follow-up results on implementation of the issued recommendations to MoWT and Tanzania Shipping Agencies Corporations (TASAC) formally known as Surface and Marine Transport Regulatory

Authority (SUMATRA) indicated that, out of nine issued recommendations, two recommendations were fully implemented, two recommendations were partially implemented and five recommendations were not implemented.

(f) *Management of Roads Furniture*

A total of 25 recommendations were issued in this audit, of which, six were given to the Ministry of Works and Transport (MoWT), and 19 were directed to the Tanzania National Roads Agency (TANROADS). The overall follow-up results on the implementation of all issued recommendations indicated that four recommendations were fully implemented, while 16 recommendations were partially implemented, and five recommendations were not implemented.

(g) *Management of Agreements Between the Government and Private Hospitals*

21 recommendations were issued in this particular audit, out of which 11 recommendations were issued to the Ministry of Health and 10 recommendations to PO-RALG. The follow-up results on the implementation of issued recommendations indicated that out of the 21 recommendations, three recommendations were fully implemented, 10 recommendations were partially implemented, seven recommendations were not implemented, and one recommendation was overtaken by event.

(h) *Control of Water Abstraction from Water Sources*

There were 10 recommendations given to both the Ministry of Water and Basin Water Boards (BWBs). Out of the 10 recommendations given, one recommendation was fully implemented, and nine recommendations were partially implemented.

Reasons for Non-implementation of Issued Recommendations

Generally, in all conducted performance audits, it was noted that the reasons why 33% of the issued recommendations were not implemented were:

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Absence of Effective Governance Systems for Monitoring the Implementation of NAOT's Performance Audit Recommendations

The follow-ups revealed that all nine Audited Entities lacked a well-functioning governance system for monitoring the implementation of audit recommendations. Furthermore, even though all Audited Entities had Internal Audit Functions and Audit Committees, and hold periodic management meetings, all these governance structures, had never been used in discussing Performance Audit Recommendations. For instance, the Audit Committees of all eight Audited Entities had never received and deliberated on the implementation of performance audit recommendations.

Similarly, Internal Audit Functions (IAF) of the Audited Entities did not involve themselves in making any follow-ups on issues raised in the performance audit reports. The same was also observed for the meetings of the Management Committees of the Audited Entities, whereas they did not discuss and deliberate on the extent to which the issued performance audit recommendations were implemented.

As a result, some of the audits recommendations remained unattended or were not addressed to a satisfactory level despite almost four years since the recommendations were issued.

Absence of well Defined Reporting Arrangements on the Implementation of the Performance Audit Recommendations issued by CAG

It was noted that in all nine Audited Entities, there was no defined channel for reporting implementation of the issued Performance Audit recommendations. This was evidenced by the facts that the Entities lacked documented information or reports that tracked and documented the level of implementation of the issued recommendations and ensure that the implementation status was periodically updated.

This was partly contributed by ineffective dissemination of the reports to the Departments or Divisions responsible for implementing the issued recommendations by the respective Accounting Officers. As a result, responsible Officials did not pay much attention to implementation of the

recommendations until when the follow-up audit requested the implementation status of the issued recommendations. Therefore, it was further noted that absence of a good reporting mechanism hampered the ability of the Audited Entities Management to monitor and track the level of implementation of the issued recommendations.

Overall Conclusion

Generally, for the past five years, starting from 2017 to 2021, CAG conducted follow-ups on the implementation of performance audit recommendations from 26 Performance Audit Reports tabled before the Parliament between the years 2012 and 2016. The recommendations that were fully implemented in each year indicated a drop between the year 2020 and 2021 for which there was a decline from 25 recommendations in the year 2020 to nine recommendations in the year 2021 which were fully implemented. In general, there was an increasing trend for fully or partially implementation of the audit recommendations for the past six years.

On the other hand, there was a significant drop in the number of recommendations that were not implemented, from 40 recommendations in 2018 to 21 recommendations in 2019. The number of recommendations that were partially implemented increased between the year 2017 and 2019 and slightly declined between the year 2019 and 2021.

The overall conclusion from the follow-ups is that, there is an improved trend in the efforts taken by the respective Audited Entities to implement CAG's Performance Audit recommendations. However, more efforts are still needed to raise the performance of the Audited Entities in the implementations of issued recommendations. The follow-up results show that out of 102 issued recommendations, 16 recommendations (15%) were fully implemented, 52 recommendations (51%) were partially implemented, 34 recommendations (33%) were not implemented, and 1 recommendation (1%) had been overtaken by event. Therefore, 86 out of 102 recommendations (84%) were either partially or not implemented.

Insufficient governance structures within the Audited Entities which was associated with lack of clearly established responsibilities and reporting

arrangements, the inappropriateness of audited entities' monitoring processes and systems for monitoring the implementation of issued recommendations contributed to inadequate implementation of those recommendations.

Overall Recommendations

The Prime Minister's Office is advised to ensure that all Ministries, Independent Departments, Agencies and Local Government Authorities:

1. Establish sound governance structures/mechanisms for tracking and monitoring the implementation of CAG's Performance Audit recommendations;

2. Prepare action plans on how partially and not implemented recommendations will be addressed on a timely basis;

3. Effectively disseminate submitted Performance Audit Reports to the responsible Divisions or Departments within the Audited Entities and explain what they ought to do. Where possible, the Reports should also be disseminated to the Internal Audit and Audit Committee for proper follow-ups and actions; and

4. Establish a monitoring mechanism or tracking system that will ensure that the status of implementation of all issued audit recommendations is regularly checked and timely reported to the Managements of the Audited Entities for necessary actions.

CHAPTER ONE

INTRODUCTION

1.1 Background

Performance audits seek to improve the accountability and performance of government organizations. They provide objective and constructive assessments of the extent to which the Audited Entities have utilized their resources in carrying out their responsibilities with due regard to economy, efficiency and effectiveness.

The Office of the Controller and Auditor General carries out a number of performance audits in the government entities. Based on the findings and conclusions made in those audits, CAG issues recommendations that, if implemented, 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, GN No. 47/2009 mandates the Controller and Auditor General to conduct follow-ups on the recommendations issued to the government entities by conducting performance audits. In this regard, CAG conducted a follow-up audits to determine the levels of implementation for the recommendations from Eight performance audit reports namely:

1) Enforcement of Development Control for the Planned Public Open Spaces;
2) Enforcement of Fire Safety in Public Buildings;
3) Management of Produced Graduates in Oil and Natural Gas Industry;
4) Availability and Up-Keeping of Primary Schools' Infrastructure;
5) Management of Inspections of Vessels in Maritime Transportation;
6) Management of Roads Furnitures;
7) Management of Agreements between the Government and Private Hospitals; and
8) Control of Water Abstractions from Water Sources.

1.2 The rationale for Follow-up on the Implementation of Audit Recommendations

Follow-ups are conducted 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 implementation of recommendations issued in the performance audit reports which were tabled and adopted by Parliament. Normally this is done for the purpose of reporting back to the Parliament the level of implementation of the issued audit recommendations.

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

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

1.3 Design of the Follow-ups Audits on the Implementation of Audit Recommendations

The follow-up audits were designed in such a way that they provided the required information to the CAG regarding the implementation status of the issued recommendations. This report covers the objectives and scope of the follow up audits on the implementation of the audit recommendations as provided in details below:-

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

Main Objective of Follow-up

The main objective of follow-up audits is to assess how the Audited Entities have implemented the recommendations issued by the Controller and Auditor General.

Specific Objectives

The specific objectives of follow-up audits are to:

a) Examine corrective measures taken by the Audited Entities through the implementation of the recommendations issued by CAG;

b) Assess the governance systems for monitoring CAG's performance audit recommendations; and

c) Examine reporting arrangements on implementation of the performance audit recommendations issued by CAG.

Scope of the Follow-up Audits

The follow-up audits covered 106 recommendations issued in eight performance audit reports which were implemented by nine Audited Entities. The eight performance audit reports were tabled before the Parliament and Published in 2017 as described in **Table1.1.**

Table 1.1: List of Eight Audit Reports whose Recommendations were Followed Up

Title of the Performance Audit Report	Audited Entity
Performance Audit on the Enforcement of Development Control for the Planned Public Open Spaces	President's Office – Regional Administration and Local Government
Performance Audit on the Enforcement of Fire Safety in	Fire and Rescue Force

Title of the Performance Audit Report	Audited Entity
Public Buildings	
Performance Audit on the Management of Produced Graduates in Oil and Natural Gas Industry	Ministry of Education, Science and Technology
Performance Audit on the Availability and Up-Keeping of Primary Schools' Infrastructure	Ministry of Education, Science and Technology and the President's Office – Regional Administration and Local Government
Performance Audit on the Management of Inspections of Vessels in Maritime Transportation	Ministry of Works and Transport and TASAC[1]
Performance Audit on the Management of Roads Furniture	Ministry of Works and Transport
Performance Audit on the Management of Agreements between the Government and Private Hospitals	Ministry of Health and President's Office – Regional Administration and Local Government
Performance Audit on the Control of Water Abstraction from Water Sources	Ministry of Water

Source: Audit Reports Tabled to the Parliament in 2017

The follow-up audits confined to reviewing recommendations detailed in the original performance audit reports mentioned in **Table 1.1** and their respective responses, commitments and implementation status.

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[1]Which was formerly known as Surface and Marine Transport Regulatory Authority (SUMATRA)

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1.4 Stages to Follow-up in the Implementation of the Issued Audit Recommendations

The follow–up audits on the implementation of the issued audit recommendations was conducted through the following six steps:

Sending letters to the audited entities requesting for the implementation status of the issued performance audit recommendations

Review of the implementation status responses with their corresponding supporting evidences from the audited

Developing a matrix for the implementation status of the issued recommendations by consolidating all received responses for each specific audit

Submission of the verification letters including a matrix on the implementation status of the issued performance audit recommendations with auditors' comments to the audited entities for their review

Verification and factual clearance on the responses

Developing a follow – up report on the implementation status of the issued performance audit recommendations

1.5   Methods for Data Collection and Analysis

The audit used various methods of data collection and analysis during the follow-up audits on the implementation of recommendations. These methods are presented below:

1.5.1 Methods of Data Collection

The audit collected both qualitative and quantitative data to provide robust evidences on the level of implementation of the issued recommendations. The audit gathered information through interviews, document reviews, and physical verifications, as explained below:

Interviews

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

Document Reviews

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

Physical Verifications

Different Entities, Regional Secretariats and LGAs were visited to assess the level of implementation of the 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**.

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Table 1.2: Areas Visited as Part of the Verification Process

Title of the Performance Audit Report	Areas Visited	The objective of the visit
Performance Audit on the Enforcement of Development Control for the Planned Public Open Spaces	Singida Municipal Council and Mbeya City Council	Verification of information submitted by President's Office – Regional Administration and Local Government
Performance Audit on the Enforcement of Fire Safety in Public Buildings	Fire and Rescue Force Offices in Morogoro and Shinyanga regions	Verification of information submitted by the Fire and Rescue Force Headquarter
Performance Audit on the Management of Produced Graduates in Oil and Natural Gas Industry	Dar es Salaam region (TCU, UDSM, NACTE, and VETA)	Verification of information submitted by Ministry of Education, Science and Technology
Performance Audit on the Availability and Up-Keeping of Primary Schools' Infrastructure	Dar es Salaam and Mwanza regions	Verification of information submitted by the Ministry of Education, Science and Technology and the President's Office-Regional Administration and Local Government
Performance Audit on the Management of Inspections of Inspections of Vessels in Maritime Transportation	Dar es Salaam, Mwanza and Tanga	Verification of information submitted by Ministry of Works and Transportation, and TASAC (former Surface and Marine Transport Regulatory Authority)
Performance Audit on the Management of Roads Furniture	TANROADS Regional Offices in Dar es Salaam, Mbeya, and Mtwara regions	Verification of information submitted by the Ministry of Works and Transportation
Performance Audit on the Management of Agreements Between the Government and Private Hospitals	Lindi, Morogoro, and Mwanza regions	Verification of information submitted by the Ministry of Health (MoH) and President's Office – Regional Administration and Local Government
Performance Audit on	Singida (Internal	Verification of information

Title of the Performance Audit Report	Areas Visited	The objective of the visit
the Control of Water Abstraction from Water Sources	Drainage Basin), Morogoro (Wami-Ruvu Basin Water Board), and Mwanza (Lake Victoria Basin Water Board)	submitted by the Ministry of Water

Source: *Auditors' Analysis of the visited Areas, (2021)*

1.5.2 Methods of Data Analysis

The collected evidence was reviewed and analyzed to verify the implementation of the issued recommendations by cross-checking their relevance based on the identified actions and milestones indicated by respective Audited Entities. Information that entailed the overall assessments on the implementation status was summarized, described, and presented in tables and charts.
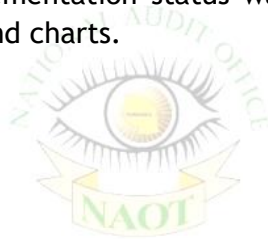
1.6   Criteria for Ranking the Level of Implementation of Recommendations

Implementation of the issued recommendations was measured using levels and classification of recommendations as described below:

Fully Implemented Recommendation	• When the audited entity provides sufficient and appropriate evidence to support all elements of the recommendation.
Partially Implemented Recommendation	• When the audited entity provides some evidence which support the implementation, but not all elements of the recommendation are addressed
	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 Recommendation	• 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
Recommendation 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

To analyze the level of implementation, classification of each of the issued recommendations was made based on:

• Nature of audit recommendation; and

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• Length of time needed to implement the issued recommendation.

Nature of the audit involved analyzing the nature of issues that the concerned recommendation was all about. These include planning, budgeting, implementation, monitoring and evaluation, performance measurement, coordination, policy-making, etc.

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

Figure 3 provides three categories used to classify the implementation levels about the duration required for implementing the issued performance audit recommendations.

Figure 3: Classification of Recommendations Relating to Time

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.

Source: Auditors' Analysis, 2021

1.7   Data Validation Process

The Audited Entities, which were issued with the respective recommendations and which were the subjects of the follow-up audits, were allowed to go through the draft findings and analyses made during the follow-ups and were allowed to comment on the accuracy and correctness of the information and statistics presented. Confirmation of the accuracy of the figures used and information presented in the audit report was also considered.

1.8   Standards Used for the Follow-up

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

The standards require the follow-up audits to be planned and performed to enable the auditors to obtain sufficient and appropriate evidence to serve as the basis for reporting the outcomes of the issued recommendations and providing feedback to Supreme Audit Institutions.

It also requires that the results of the follow-up audits are appropriately reported to provide feedback to the Parliament on the level of implementation and corrective actions to be taken where relevant.

1.9   Structure of the Report

This report is presented in eight chapters as follows:

Chapter 1
- Provides the introduction and background, objectives, scope, criteria and methodology used during the follow-up

Chapter 2
- Provides status of implementation of the issued recommendations on the Performance Audit on the Enforcement of Development Control for the Planned Public Open Spaces

Chapter 3
- Provides for Status of Implementation of the Issued Recommendations on the Performance Audit on the Enforcement of Fire Safety in Public Buildings

Chapter 4
- Provides status of implementation of the issued recommendations on the Performance Audit on the Management of Produced Graduates in Oil and Natural Gas Industry

Chapter 5
- Provides status of implementation of the issued recommendations on the Performance Audit on the Availability and Up-keeping of Primary Schools' Infrastructure

Chapter 6
- Provides status of implementation of the issued recommendations on the Performance Audit on the Management of Inspection of Vessels in Maritime Transportation

Chapter 7
- Provides status of implementation of the issued recommendations on the Performance Audit on Management of Roads Furniture

Chapter 8
- Provides status of implementation of the issued recommendations on the Performance Audit on Management of Hospital Agreements Between the Government and Private Hospitals

Chapter 9
- Provides status of implementation of the issued recommendations on the Performance Audit on Control of Water Abstraction from Water Sources

Chapter 10
- Presents the governance arrangements for the implementation of performance audit recommendations in the audited entities.

Chapter 11
- Provides the audit conclusions and recommendations based on the findings of the follow up audits.

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CHAPTER TWO

FOLLOW-UP ON THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS ON THE ENFORCEMENT OF DEVELOPMENT CONTROL FOR THE PLANNED PUBLIC OPEN SPACES IN TANZANIA

2.1 Background of the Audit

Performance Audit Report on the Enforcement of Development Control for the Planned Public Open Spaces in Tanzania was tabled to the parliament of the United Republic of Tanzania in April 2017. The overall objective of the audit was to assess whether the President's Office - Regional Administration and Local Government through its Planning Authorities effectively enforce Development Control for the identified Public Open Spaces.

2.2 Audit Scope

The main audited entity was the President's Office - Regional Administration and Local Government. The audit focused on the enforcement of development control for the planned public open spaces in Planning Authorities. More specifically, the audit focused on the established strategies and plans to ensure protection of the planned Public Open Spaces, enforcement of development control plans, and system used for reporting encroachers and actions taken against them.

Data was collected from seven Planning Authorities selected from the six geographical zones of Coastal, Lake, Eastern, Southern Highlands, Southern and Northern zones. The Planning Authorities selected were from Mwanza City Council, Arusha City Council, Kinondoni Municipal Council, Capital Development Authority (CDA)[2], Mtwara, Mbeya and Moshi Municipal Councils.

The audit covered a period of five financial years from 2011/12 to 2015/16 because most of the cases regarding Public Open Spaces invasion were reported during this period. Furthermore, the follow-ups audit planned to establish trend of the problems over the period of five years to come up with appropriate audit conclusions and recommendations.

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[2]By then CDA, but currently the role has been shifted to Dodoma City Council (DCC)

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2.3 Main Audit Findings

Inadequate Registration and Issuance of Title Deeds for the Planned Public Open Spaces

The audit noted that Planning Authorities did not initiate a process of registering planned public open spaces despite the provision of Circulars and reminders requiring them to do so. It was revealed that the majority of the available public open spaces in the visited Planning Authorities were not registered and did not have title deeds.

Inadequate Enforcement of Development Control Plans for the Planned Public Open Spaces

The audit noted that the planned public open spaces were used contrary to the intended or planned purposes. For instance, in Dodoma Municipality, where planning took place through the Capital Development Agency (CDA), it was observed that more than 90% of the planned public open spaces had been encroached, and their use had been changed. CDA could not show the Audit Team any contractual agreement between CDA and the Developers of such areas.

Non-conduct of Inspections of the planned public open spaces

The audit noted that the Planning Authorities did not conduct inspections to ascertain that the planned public open spaces were well maintained and protected based on the agreements with private developers.

Insufficient System Used for Recording and Tracking Information on Encroachers

The audit that the system used to record and track information on encroachers was not adequate. This was due to the fact that the Planning Authorities relied on Ward Executive Officers (WEOs) to report on encroachers aided by the Town Planning drawings. The audit team noted that WEOs had no skills needed to use the town planning drawings, which rendered the effectiveness of the exercise being minimal. Similarly, the Planning Authorities did not have the database for open space encroachers, which could help them in making important decisions.

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2.4 Overall Audit Conclusion

The President's Office - Regional Administration and Local Government did not have plans and strategies to ensure that Planning Authorities initiate and process the required title deeds and ensure proper enforcement of development control plans for the planned public open spaces. Planning Authorities conducted no inspections in order to ensure protection, maintenance and appropriate measures are taken against encroachers of the planned Public Open Spaces. Furthermore, the procedures used for tracking and recording information on encroachers were not adequate due to reliance on Ward Education Officers (WEOs) who in a real sense lack skills in using the town plans drawings. Moreover, there was an ineffective mechanism to communicate land information with officials at lower levels of the Local Government Authorities.

2.5 Results of the Follow-up Audits on the Implementation of the Recommendations

This part presents the implementation status of the issued recommendations to the President's Office - Regional Administration and Local Government. Implementation status was categorized into three parts: *fully, partially or not implemented recommendations*.

2.5.1 Overall Implementation of the Issued Recommendations

The total of 11 recommendations were issued in this audit, all of them were directed to the President's Office - Regional Administration and Local Government. The overall follow-up audit results on the implementation of the issued audit recommendations indicated that out of 11 issued recommendations, 10 recommendations were not implemented, and one recommendation was partially implemented.

The audit team made further analysis of the issued recommendations per each cluster or category that was made. The analysis was made based on the three implementation categories namely; partially, fully and not implemented. **Table 2.1** provides the level of implementation for all issued recommendations based on these categories.

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Table 2.1: Level of Implementation per Categories of Recommendations

Category of Recommendations	Total Number of Issued Recommendations per Category	Level of Implementation per Category		
		Fully Implemented	Partially Implemented	Not Implemented
Planning	3	0	0	3
Coordination	2	0	0	2
Execution	2	0	0	2
Monitoring and Evaluation	3	0	0	3
Administration	1	0	1	0
Total	**11**	**0**	**1**	**10**

Source: Auditors' Analysis of Implementation Status, 2021

Table 2.1 illustrates that, of the 11 recommendations issued to PO-RALG, 10 recommendations were not implemented and were largely recorded in categories of planning, and monitoring and evaluation (three recommendations each). It further illustrates that, a total of four recommendations that were not implemented were in categories of coordination and execution (two recommendations each); and that there was one partially implemented recommendation falls the administration category.

2.5.2 Details of the Recommendations that were not implemented

The audit team noted that there was a total 10 recommendations that were not implemented by the President's Office – Regional Administration and Local Government (PO-RALG). These recommendations and their status of implementation are as explained below:-

Recommendation 2: Ensure that Planning Authorities protect public open space; be held accountable by incorporating control of planned public open spaces as performance matrices measurable through OPRAS

This recommendation required PO-RALG to set performance indicators and use them to assess the performance of Planning Authorities and their Officials in protecting Public Open Space through the Open Performance Review and Appraisal System (OPRAS). In the action plan developed by PO-RALG to implement this recommendation, PO-RALG indicated that it would direct all Local Government Authorities (Planning Authorities) to set

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performance matrices through OPRAS for Directors and Heads of Departments on the protection of Public Open Space in their respective areas.

Through reviewing the implementation status and discussion held with Officials from PO-RALG, the audit team noted that PO-RALG issued a Circular with Ref No. GB.203/297/01 dated 4th June 2021 on the inclusion of Public Open Spaces regulation in Open Performance Review and Appraisal System (OPRAS) of the Staff at Local Government Authorities (LGAs).

The audit team visited the sampled LGAs, namely, Mbeya City Council and Singida Municipal Council, to verify whether the directive/Circular from PO-RALG, were implemented. The audit team revealed that LGAs had not been able to implement the directives though plans were under way to do so.

Recommendation 3: PO-RALG was supposed to Institute a control and information system which links all the machinery involved in issuing business licenses, water supply and electricity to dishonour application for such services by voracious defaulters of Public Open Spaces

The audit team noted through PO-RALG response on the recommendation that a Circular with Ref No. GB.203/297/01 dated 4th June 2021 was issued as a reminder to all Regional Secretariats and LGAs to prepare and submit a concise report on control of Public Open Spaces in their respective regions and LGAs.

However, the audit reviews of the attached letter revealed that there was no evidence on the machineries involved in issuing business licenses, Utility Agencies such as Water and Electricity Supply Authorities to dishonour application for such services by voracious defaulters of public open spaces.

The audit team visit the sampled LGAs, namely, Mbeya City Council and Singida Municipal Council, to verify whether LGAs implemented the directive/Circular from PO-RALG. The audit team noted that the LGAs were not able to implement the directives due the delays in issuance of the directive, which was issued on 04th June, 2021.

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Recommendation 4: PO-RALG was supposed to Issue a directive to LGAs to introduce a Department of Landscape Architecture and Urban Design, which would deal with Public Open Spaces, urban beautification, urbanism and landscape architecture in Towns and Cities. This would involve the public open space, urban green spaces, green belts, road corridors, rivers, sea shores, marshlands, and any other site of specific importance (if any) to the community

The audit noted that PO-RALG issued a circular with Ref No. GB.203/297/01 dated 18th August 2021 to remind Regional Secretariats and LGAs on 04th June 2021.

The audit team visited the sampled LGAs, namely Singida Municipal and Mbeya City Council, to verify whether LGAs implemented the directive/Circular from PO-RALG. The audit team noted that the LGAs were not able to implement the directives due to the delays in issuance of a directive to respective LGAs.

Therefore, this recommendation was not implemented although PO-RALG issued a directive to all LGAs. The audit team is on the view that this recommendation was not implemented due to the fact that the Department of Landscape Architecture and Urban Design which was supposed to deal with public open spaces, urban beautification, urbanism and landscape architecture in towns and cities was not established in respective LGAs. This was evidenced through verification from the visited LGAs. The reason provided by the interviewed PO-RALG Officials was due to the absence of approved structure at PO-RALG which supports the establishment of the department in respective LGAs.

Recommendation 5: PO-RALG was supposed to ensure that Planning Authorities in LGAs conduct public open space inspections and submit quarterly reports to PO-RALG

PO-RALG indicated that it directed all LGAs to ensure that all Public Open Spaces are inspected. The audit team noted through the written response from PO-RALG that a circular to LGAs with Ref No. GB.203/297/01 dated 4th June, 2021 was issued. However, the audit team review of the circular revealed that it was not directing the Planning Authorities to conduct inspections of public open space and submit quarterly reports to PO-RALG.

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The audit team visit to the sampled LGAs, namely, Singida Municipal Council and Mbeya City Council, to verify whether the LGAs had been inspecting public office space noted that no inspection was conducted. The main reasons given were the inadequate number of staff and shift of staff from LGAs to be responsible to the Ministry of Land Housing and Human Settlement in respective LGAs. The audit team further noted that LGAs didn't submit quarterly reports to PO-RALG on inspection of Public Open Spaces.

Recommendation 6: PO-RALG was supposed to make follow-ups on implementing the measures taken against the defaulters at least quarterly and document a prepared report. The PO-RALG indicated that it would direct all LGAs to send Quarterly Reports showing the implementation status for Public Open Space by June 2021

The audit noted through the PORALG response that circular Ref. No. GB.203/297/01 was issued on 4th June, 2021. However, the PO-RALG responses did not show or demonstrate what has been done regarding the extent of measures taken against the defaulters at least quarterly and document a prepared report.

The audit team visited to the sampled LGAs, namely, Singida Municipal Council and Mbeya City Council to ascertain the extent to which the measures were taken against the defaulters and noted that no measure was taken. The main reasons given were inadequate number of staff and delay in issuing directive to implement the recommendations.

Therefore, this recommendation is not implemented since PO-RALG did not show or demonstrate what has been done regarding the measures taken against the defaulters at least quarterly and document a prepared report. The audit team noted that the reasons for this recommendation not to be implemented were the shift of staff responsible for land to MLHHS.

Recommendation 7: PO-RALG was supposed to ensure that communities are sensitized on their roles on the use, respect and protection of public open spaces socially, economically and environmentally so that open spaces are used as intended and report any malpractice to respective WEO's

PO-RALG responded that, LGAs were directed to educate community on protection of Public Open Space by June 2021. The audit team noted that PO-RALG issued directive through circular with Ref. No. GB.203/225/01 of date 4th June, 2021 but the directives were not related to ensuring that sensitization to communities were conducted so as to respect and protect public open spaces and use them for the intended purposed in respect to social, economic, and environmental benefits.

However, the audit team visited two LGAs (Singida Municipal and Mbeya City Council) to verify whether sensitisation to the communities were conducted on the public open spaces to ascertain whether they were respected and protected socially, economic, and environmentally. It was noted that, no awareness was conducted on protection of the Public Open Spaces.

Therefore, audit team noted PO-RALG did not implement the recommendation since there was no directive to LGAs to educate the community on the protection of Public Open Spaces as mentioned above and LGAs were not conducted.

Recommendation 8: PORALG was supposed to sensitize Local Government Authorities to make sure that public open spaces are planned, designed, and evaluated through collaboration with communities

PO-RALG planned to direct all Planning Authorities to plan all land use, including Public Open Space as per the Urban Planning Act, No.8 of 2007 by June 2021.

The audit team noted that as of June 2021, PO-RALG had not received planned, designed and evaluated public open spaces submitted from the LGAs.

The audit team visit to the sampled LGAs namely, Singida Municipal Council and Mbeya City Council to ascertain whether the sensitization to ensure that

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open spaces are planned, designed and evaluated noted that this was not done since there were no evidences to ascertain the conducted sensitisations.

Therefore, this recommendation was not implemented since PO-RALG did not show or demonstrate what has been done regarding sensitization of the local government to ensure that public open spaces are planned, designed and evaluated.

Recommendation 9: PO-RALG was supposed to shift its outlook role as a mere protector of public open spaces to the deployment of public open spaces for the improved urban economy, urban efficiency, urban effectiveness and enhanced environment conditions.

PO-RALG indicated that, it aimed to direct all Planning Authorities to plan their lands including Public Open Space as per The Urban Planning Act, No.8 of 2007, by June 2021, as an action plan to implement this recommendation.

The audit noted that by the time of the follow-up audit, PO-RALG provided no evidence to show that planned lands including the Public Open Space were planned as per the Urban Planning Act, No.8 of 2007, although the discussion with PO-RALG Officials, revealed that all Councils were required to design Public Open Space for aesthetic as part of its protection.

However, on the two sampled LGAs, namely, Singida Municipal Council and Mbeya City Council, it was noted that no shift of outlook role of protecting open spaces to deploying public open spaces for improved urban economy, urban efficiency, and urban effectiveness and enhanced environment conditions. The main reasons given were the inadequate number of staff because they were shifted to the Ministry of Lands, Housing, and Human Settlement Development (MLHHSD) and delay in issuance of the directive by PO-RALG to implement the issued recommendations.

Therefore, this recommendation was not implemented since PO-RALG did not show or demonstrate what had been done regarding shift of outlook role of being a protector of open spaces to deployment of public open spaces for improved urban economy, urban efficiency, and urban effectiveness and enhanced environment conditions.

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Recommendation 10: PO-RALG was supposed to ensure that LGAs' impart WEO's with skills in Town Planning, drawing, Reading and Reporting to the Planning Authorities

The audit team noted that PO-RALG directed to LGAs on imparting WEO's with skills in Town Planning, Drawings reading and reporting to the Planning Authorities through circular Ref. No. GB.203/225/01 of date 4th June 2021.

However, the audit team visited the sampled LGAs, namely Singida Municipal and Mbeya City Council, to verify whether LGAs impart WEO's with skills in Town Planning, drawings reading and reporting to the Planning Authorities. The audit team noted that LGAs did not impart WEO's with such skills due to lack of training plans in respective LGAs to ensure WEO's had skills in interpretation of Drawings.

Therefore, audit team noted that the recommendation was not implemented since LGAs did not impart WEOs with skills in Town Planning Drawings reading and reporting to the Planning Authorities.

Recommendation 11: PO-RALG was supposed to make sure that there are established digital database of Public Open Spaces on a website owned by Planning Authorities which are publicly accessible for exchange of notes and experiences

The audit team noted that PO-RALG did not establish a digital database of Public Open Spaces in a website owned by Planning Authorities that are publicly accessible for exchange of notes and experiences.

The audit team visited the sampled LGAs, namely Singida Municipal and Mbeya City Council, to verify whether there was established digital database of Public Open Spaces on the website owned by Planning Authorities but did not find any since, there were no plan and budget to establish and develop the data base.

Therefore, the audit team noted that the recommendation was not implemented by both PO-RALG and LGAs since there were no evidence on the established digital database of Public Open Spaces on the website owned by Planning Authorities

2.5.3 Details of Recommendation that was Partially Implemented by PO-RALG

The audit team noted that there was one recommendation that was partially implemented by the PO-RALG as explained below:

Recommendation 1: PO-RALG was supposed to establish a strategy/plan to ensure registration and provision of title deeds for all the planned Public Open Spaces

This recommendation required PO-RALG to establish a strategy and/or plan that would ensure registration and provision of title deeds for all the planned Public Open Spaces in the country. The audit team noted that PO-RALG directed Local Government Authorities (LGAs) to ensure registration and provision of title deeds for all the planned Public Open Space.

The audit team visited the sampled LGAs, Singida Municipal and Mbeya City Council, to verify whether all planned Public Open Spaces have been registered and provided with title deeds. The audit team noted that there were no LGAs that were registered and provided with title deeds the reasons for not registering and providing title deeds to all planned Public Open Space. This was due to the inadequate number of staff responsible for land and insufficient funds to survey and control the open spaces.

Therefore, audit team noted that the recommendation was partially implemented by the LGAs since all planned public open spaces were not registered and provided with title deeds.

2.6 Specific Audit Conclusion

Based on the analysis of the implementation status of the previous issued recommendations to PO-RALG, it is concluded that almost all of the issued recommendations to PO-RALG were not implemented as suggested despite one recommendation that was partially implemented.

2.7 Specific Audit Recommendations

2.7.1 Recommendations to the President's Office - Regional Administration and Local Government (PO-RALG)

1. The President's Office - Regional Administration and Local Government (PO-RALG) should devise a workable mechanism for follow-up of all previously issued recommendations to ensure that the issued recommendations are fully implemented;

2. The Management of PO-RALG is advised to deploy more efforts to ensure that all recommendations are implemented to the fullest;

3. PO-RALG also should strengthen reporting mechanism for the implementation of the issued Performance Audits' recommendations to ensure that the progress is included in their reports; and

4. PO-RALG also should strengthen the coordination mechanism with other Ministries and key stakeholders on the implementation of issued recommendations.

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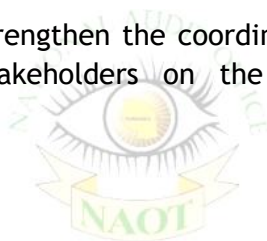
CHAPTER THREE

FOLLOW-UPS ON THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS ON THE ENFORCEMENT OF FIRE SAFETY IN PUBLIC BUILDINGS

3.1 Background to the Audit Report

Performance Audit Report on the Enforcement of Fire Safety in Public Buildings was tabled to the Parliament in March 2017. The objective of the audit was to assess whether the Ministry of Home Affairs (MoHA) through the Fire and Rescue Force (FRF) has adequately enforced fire safety requirements in the public buildings.

3.2 Audit Scope

The audited entity was the Fire and Rescue Force under the Ministry of Home Affairs. This is because Fire and Rescue Force was responsible for enforcing fire safety requirements in the public buildings.

The audit covered three main areas of operations, systems, and procedures employed by the Fire and Rescue Force to enforce fire safety requirements in the public buildings. It addressed enforcement of fire safety requirements in the public buildings regarding installation, periodic inspection, and monitoring of the fire brigades. It also assessed the process of approving building drawings, conducting follow-ups on the implementation of inspection recommendations, and issuing sanctions to defaulters of fire safety requirements.

The audit covered five financial years from 2011/12 to 2015/16. The audit team collected data from five Regional Fire Offices, namely Dar es Salaam, Arusha, Dodoma, Mwanza, and Mbeya; and other stakeholders such as Prime Minister's Office – Disaster Management Agency (PMO-DMA).

3.3 Main Audit Findings

During the audit, the following weaknesses were noted:

(a) Inadequate Inspections of Fire Safety Equipment in Public Buildings

The audit found out that Fire and Rescue Force did not adequately conduct inspections on the public buildings to verify the existence of fire safety equipment. As a result, FRF was not able to detect non-compliance on fire safety requirements by the building owners.

(b) Inadequate Monitoring of Fire Brigades Activities

FRF was supposed to monitor activities conducted by Fire Brigades responsible for enforcing fire safety in public buildings. However, this was not conducted as expected. This is because the force did not plan to monitor the performance of Regional Fire and Rescue Force Brigades.

(c) Approval of building drawings without consulting Fire and Rescue Force

The audit noted that Local Government Authorities do not consult the Fire and Rescue Force to check fire safety requirements in the building drawings before construction. This is because less action is taken to prohibit the construction of buildings without complying with fire safety requirements.

(d) Inadequate periodic and timely follow-ups of implementation Activities for the issued recommendations

It was found that the Fire and Rescue Force did not adequately conduct follow-up inspections to see how the implementation of inspection recommendations was going on due to the inadequate number of officials to conduct the follow-up activities. As a result, the issued recommendations were not adequately implemented by the building owners.

(e)   Non-issuance and Enforcement of Sanctions to Defaulters of Fire Safety Requirements

It was noted that the FRF did not issue and enforce sanctions to defaulters of fire safety requirements in public buildings. This was because the Force focuses on collecting inspection fees rather than sanctioning the owners and users of public buildings to comply with fire safety requirements.

3.4 Overall Conclusion of the Audit Report

The audit team concluded that the Fire and Rescue Force (FRF) under the Ministry of Home Affairs had not adequately enforced fire safety rules in public buildings. Weaknesses were observed in the inspections conducted in public buildings, monitoring of the fire brigade's activities, the process of approval of building drawings, the follow-up on the implementation of the issued inspection recommendations, and issuance of sanctions to defaulters of fire safety requirements.

3.5   Results of the Follow-ups on the Implementation of the Recommendations

This part presents the implementation status of issued recommendations ranked into three categories: recommendations that were fully implemented, partially implemented, and those that were not implemented at all by the Fire and Rescue Force.

Full implementation was rated when an entity implemented a recommendation as required by the audit report. In contrast, partial implementation was rated when an entity had started to implement a recommendation as required by the audit report but has not managed to complete the process. When an entity did not implement a recommendation as required by the audit report, it was rated not implemented.

3.5.1 Overall Implementation of Recommendations

A total of 11 recommendations were issued in this particular audit, whereby all of them were directed to the Fire and Rescue Force. Based on the analysis of the evidences submitted and verifications conducted, the audit team revealed that out of 11 issued recommendations, three were fully

implemented; six were partially implemented; while 2 were not implemented.

The audit team made further analysis of the issued recommendations per each cluster or category, and **Table 3.1** indicates the level of implementation of recommendations for each of them.

Table 3.1: Level of Implementation per Categories of Recommendations

Categories of Issued Recommendations	Number of Recommendations	Level of Implementation per Category		
		Fully Implemented	Partially Implemented	Not Implemented
Planning	3	2	1	0
Motoring and Evaluation	2	0	1	1
Execution	1	0	1	0
Decision Making	2	0	1	1
Coordination	2	0	2	0
Administration	1	1	0	0
Total	**11**	**3**	**6**	**2**

Source: Auditors' Analysis of Responses from Fire and Rescue Force (2021)

Table 3.1 shows that, two out of 11 recommendations fall under the monitoring and evaluation and decision-making category were not implemented.

Further analysis for each category is as presented below:-

3.5.2 Details of Recommendations that were Not Implemented

The audit team found two recommendations that were not implemented at all. These recommendations were:

Recommendation 6: Fire and Rescue Force to Prepare a Plan for Monitoring and Performance Review and Appraisal System of Fire Brigades

The recommendation required the Fire and Rescue Force to prepare a plan for monitoring Fire Brigades and performance review and appraisal system of Fire Brigades in the enforcement of fire safety activities. This was to ensure real-time and effective mechanism of enforcing fire safety requirements in

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the public buildings. In the action plan developed by Fire and Rescue Force (FRF) to implement this recommendation, FRF indicated that monitoring plan was in place. However, the monitoring process did not cover the whole Country due to scarcity of both financial and human resources. For that matter, management continued to ask an increase of budget allocation and more employments to increase the coverage of areas to be inspected by 2016/17.

On the other hand, the monitoring plan, performance review of Regional Fire Offices (RFO) and appraisal system were not developed and provided as evidence to support the implementation of the issued recommendation. The response indicated that FRF visited 22 Fire Regional Offices, but the report was not submitted for further scrutiny as evidence for the audit team.

Therefore, this recommendation was not implemented because FRF did not submit a Monitoring Report for the audit team to assess whether monitoring were conducted to assess Performance of Fire Brigades. Also, in the submitted evidence, appraisal and performance review aspect were not reported.

Recommendation 11: Setting the Mechanism for Assessing the Effectiveness of Issued Sanctions to Defaulters

The Tanzania Fire and Rescue Force was required to set the mechanism for assessing the effectiveness of issued sanctions to defaulters. In the action plan developed by the Fire and Rescue Force to implement this recommendation, FRF reported that such people/Organizations are taken to the Courts of Law, and this was a Continuous process.

Through the review of submitted evidences, the audit team revealed that FRF did not set any mechanism to enable it assess the effectiveness of the issued sanctions.

This was confirmed through the interview with the Legal Officials from FRF, who declared that FRF prefers to issue summons and abatement notice rather than sanctions because defaulters pay and comply at early stages. However, the Officials did not submit evidence or analysis showing the effectiveness of the option opted for issuing summons and abatement notice in increasing compliance.

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Therefore, FRF did not implement this recommendation because evidences justifying the effectiveness of compliance of fire defaulters after issuance of summons and abutment notice were missing. Therefore, the audit team concluded that FRF did not implement this recommendation.

3.5.3 Details of Recommendations that were Partially Implemented

The audit team noted that six recommendations were partially implemented. These recommendations were:

Recommendation 2: Fire and Rescue Force should ensure periodical and timely inspection of public buildings to identify the level of compliance with fire safety requirements

This recommendation required the FRF to conduct periodic and timely inspection of public buildings and ascertain compliance with fire safety requirements. In this case, FRF committed itself to plan and allocate resource to allow implementation of periodic and timely inspections of the public buildings with effect from the financial year July 2017/18.

Through the review of the submitted inspection plan for the year 2019/20 and the inspection report of 2020/21, the audit revealed some gaps in inspection activities by the FRF. For example, indication by the inspection report the level of Compliance for Kigoma Regional Office as a sample to other Regions it was hard to ascertain if inspections were done timely and periodically as was required by the audit recommendation. This was because the submitted Inspection Plans were of different financial years.

Similarly, inspection reports from other 27 Regional Offices were not provided to provide assurance to the audit team that all the remaining Regional Offices also do this practice and use the same reporting format.

Therefore, this recommendation is partially implemented because the submitted inspection report was not accompanied by their inspection plans.

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Recommendation 5: FRF should provide mechanisms that will enhance the capacity of FRF's Officials in Inspection and Report Writing Skills

The recommendation required the FRF to prepare a mechanism that will enhance the capacity of Fire and Rescue Force Officials in inspection and report writing skills. In its response as action for implementing this recommendation, the FRF committed itself to looking for sources of funds for conducting tailor-made courses for equipping its staff with skills in areas of inspection and report writing with effect from the financial year July 2017/2018 depending on the availability of resources.

Through review and analysis of the submitted evidences and discussions with Officials from FRF, the audit team noted that FRF had made some effort to implement this recommendation. The effort included developing a draft Specialization Training Syllabus for Fire and Rescue Force Staff covering planning, inspection and preparation of inspection reports. The effort also included the budget for training items for the financial year 2020/21 (amounting TZS 40 Million). For the Financial year 2018/19 − 2019/20 there was no budget for training as the budget ceiling limited it. This caused FRF not to conduct internal training only to capacitate the FRF officials in inspection and report writing in 2018/19.

Further, analysis of FRF's earlier responses and training report as supporting evidence submitted to the audit team revealed that in 2019/20 and 2020/21, FRF conducted Fire Marshal training to its staff covering fire safety inspections, planning and report writing. The training of 2019/20 was held in Dodoma Region whereby 56 FRF Staff (two from each Regional Office) attended. While in 2020/21, the training was held in Ilala Region and was attended by 28 RFOs from the Regional Offices.

Therefore, this recommendation is partially implemented because the FRF is still in the process of finalizing the draft syllabus for training to put it in use.

Recommendation 7: To enhance Coordination with PO-RALG to Ensure that FRF is Consulted prior to the Approval of Buildings' Drawings

Fire and Rescue Force, through the Ministry of Home Affairs, was required to coordinate with PO-RALG to make sure that it is consulted regarding the fire safety design considerations before Local Authorities approve building

drawings. The management of Fire and Rescue Force planned to advise the Permanent Secretary of the Ministry of Home Affairs to communicate with the Permanent Secretary PO-RALG for proper and effective implementation of the law regarding approval of building architectural drawings related to fire safety requirement. This was planned to be done Within the Fourth quarter of the financial year, 2016/2017.

Through the review of the submitted evidences, it was found out that FRF wrote a letter to the President's Office Regional Administration and Local Government (PO-RALG) with Ref. No. BC 150/194/01 dated 10th October 2018 concerning reading and approving of a plan for Fire protection and PO-RALG responded via letter with ref. No.CGB.199/203/01/7 dated September 24, 2018, accepting the proposal. Furthermore, FRF through a letter with ref. No.149/152/04/22, dated 29th April 2020 instructed all FROs to participate in forming teams in each Council to participate in approving building drawings.

The results of the analysis made by the audit team shows that 14 out of 28 Fire Regional Offices had formed the team in each Council for approving building design. Therefore, this recommendation is partially implemented because not all Fire and Rescue Officers (FROs) have adapted it. 14 out of 28 Regional Offices (equivalent to 50%) managed to form the team for approving building plan/design. although FRF managed to coordinate with PO-RALG.

Recommendation 8: Ministry of Home Affairs in Collaboration with President's Office – Regional Administration and Local Government Authorities should prepare the Form for Reviewing Drawings before Issuance of Building Permits

The recommendation required the Ministry of Home Affairs to collaborate with the President's Office – Regional Administration and Local Government Authorities (PO-ALG) to prepare the Form or Checklist that will enable the Fire and Rescue Force to review the building drawings to check the Fire Safety design considerations before approval for building permit. The Management of Fire and Rescue Force planned to advise the Permanent Secretary of the Ministry of Home Affairs to communicate with the Permanent Secretary of PO-RALG for effective implementation of the law and the proper utilization of those forms for approval and was to be done within the Fourth quarter of the financial year July 2016/2017.

Through the review of the submitted documents by FRF, which contain a sample of the form that is used for approval of building permits, the audit noted that the form contains a part for FRF to assess the drawings and put a signature to indicate that the drawings meet all safety requirements.

However, it was noted that the Desk Officer responsible for reviewing the drawings were not available in all Regional Fire Offices. According to the evidence submitted by FRF, the Regional Offices which have Desk Officers for approving the drawings are Arusha, Temeke, Tanga, Kigoma, Lindi, Kagera, Njombe, Simiyu, Ilala, Iringa, Geita, Mwanza, Manyara and Morogoro. This indicates that only 14 out of 28 Regional Fire Brigades have a Desk Officer for reviewing drawings for building permits.

Therefore, this recommendation is partially implemented because the FRF has not managed to ensure that all Regions have Desk Officers for reviewing drawings for building permits.

Recommendation 9: The Fire and Rescue Force to ensure Periodic and Timely Follow-ups of the Implementation Status of the Issued Inspection Recommendations

The recommendation required the Fire and Rescue Force to ensure that there are periodic and timely follow-ups of the implementation status of the issued inspection recommendations. The FRF planned to continue requesting for both financial and human resources by communicating with Ministry of Finance and the President's Office - Public Service Management. This was to be done every year.

Through the review of the implementation status submitted from the audited entity, it was noted that the FRF has submitted a report for only one follow-up inspection activity done at the Head Office. There were no any other evidences to show that follow-up inspections were conducted and reports prepared apart from the single follow-up conducted to the inspections done at the HQ. Therefore, this recommendation is partially implemented because the FRF conducted follow-ups for inspection done by FRF Head Quarter only. There was no evidence of show that follow-up were made by Fire Brigades at the regional levels.

Recommendation 10: Fire and Rescue Force to set Mechanism to Issue and Enforce Sanctions to Defaulters of Fire Safety Requirements

The recommendation required the Fire and Rescue Force to set up the mechanism for issuance and enforcement of sanctions to defaulters of fire safety requirements. The FRF on their response on planned action they responded that, such people/Organizations are taken to the Courts of Law. One of the few example showing such efforts is criminal case no 38/2017 Republic vs. Robert Chuwa and Criminal case no 471/2017 Republic vs. Samwel Tesha at Resident Magistrate's Court in Moshi and this was an ongoing activity.

Through the review of the submitted evidences regarding implementation of this recommendation, it was noted that FRF has been issuing abatement notice to those who did not comply with fire safety requirements but there was no evidence that showed that sanctions were issued and enforced to defaulters that failed to comply with the agreed time. Also, there was no evidence to show that those who did not comply with fire safety requirements complied within the time stated on the abatement notice.

During the interview with Officials from Legal Department explained that after issuing the abatement notes they do not reach a point of ensuing sanction as most they do comply at early stage. They added that mostly when abatement notes are issued, most of defaulters seem to be unaware of the requirements of the law. Furthermore, they added that abatement notes mostly are issued to the building that can accommodate a large population.

However, when asked if they had record of those who complied after being ensued with abatement notes and those who did not comply, they said such records are not available. Therefore, this recommendation is partially implemented because the FRF did not provide proof of those who complied after being ensued with abatement notes.

3.5.4 Details of Recommendations that were Fully Implemented

The audit team found out that there were 3 recommendations that were fully implemented. These recommendations were:

Recommendation 1: Fire and Rescue Force to Prepare an Inspection Plan

Fire and Rescue Force was required to prepare an inspection plan that would guide when to conduct inspections, where to conduct inspections, and resource requirement for conducting the inspections. The immediate action from FRF was to instruct all Regional Fire Offices (RFOs) to prepare and implement an inspection plan that will guide them in conducting inspections and help the Fire and Rescue Force for effective supervision with effect from the financial year 2017/2018.

Through the review and analysis of the submitted documents and responses from FRF's Officials, the audit team noted that Fire and Rescue Force (FRF) managed to send various guidance that show time to conduct inspection and areas for inspection to RFO's. Furthermore, the audit team noted that FRF sent the directives with a guiding document as an attachment to RFOs on the preparation of the inspection plan, which has to indicate timelines for conducting inspections and area such inspections are conducted.

Also, the submitted evidence clearly shows area to conduct inspection every month. Therefore, this recommendation is fully implemented since FROs managed to prepare inspection plans showing when to conduct inspections, where to conduct inspections, and resource requirements.

Recommendation 3: Fire and Rescue Force to Prepare Inspection Plan Addressing Key Risk Areas Prone to Fire

Fire and Rescue Force was required to structure its inspection plan to address the key risk factors of fire safety and areas/buildings prone to fire. The FRF action plan was to continue to concentrate in all risk areas to ensure that fire prevention measures and fire protection equipment were in place, which was to be done continuously (Periodically).

Through review and analysis of the submitted evidence, the audit team found out that FRF has evidently shown that its inspection plan included risk areas like tank farm, markets, high rising buildings, schools, power plant, collages, and oil and gas bulk storage facilities. Furthermore, the Audit also noted that FRF planned to conduct an inspection twice a year. This was also indicated as identified priority areas for inspection and planned time for inspection in financial 2019/20. One of the inspection reports was submitted from

Temeke Fire Regional office indicating inspection done on risk area of tank farm for the year 2020/21.

Therefore, this recommendation is fully implemented since FRF managed to plan and structure their inspection to address key risk areas like tank farms. In addition, FRF has managed to prioritize areas to be inspected based on their risk factors.

Recommendation 4: Fire and Rescue Force to Allocate Resources Regarding Fire Safety Requirements based on Key Risk Factors

Fire and Rescue Force was required to ensure equitable allocation of resources for inspection of public buildings regarding fire safety requirements based on key risk factors. As an action plan to implement this recommendation, FRF committed to request employment permit to reduce gaps in workload ratio in the Regional Offices. This was to be done every year (Annually).

Review and Analysis of the submitted evidences revealed that FRF had employed and allocated staff to its Regional Offices. This has reduced the gap in the workload ratio of fire incidence per staff from three fire indecencies per one staff to one fire incidence per staff in all Regional Offices except for Kinondoni Regional Office, where one staff is still dealing with three fire incidences. This is an improvement compared to the situation when the audit report was tabled to the Parliament in 2017 whereby the analysis showed that one staff was dealing with a minimum of three fire incidences and a maximum of seventeen fire incidences.

Additionally, evidences from the submitted responses and supporting documents indicated that FRF managed to procure 7 administrative vehicles costing TZS 646.43 Million to assist its operational activities and reduce transportation problems during inspection. It was noted that the vehicles were allocated to FRF Headquarters, Ilala, Temeke, Kinondoni, Pwani, Simiyu and Geita Regional Offices which were prone to fire eruptions and according to interview with FRF they were lacking transport facilities to facilitate firefighting activities.

Therefore, this recommendation is fully implemented since FRF has managed to reduce the ratio of fire incidences per one staff with the exception of Kinondoni Municipal Council.

3.6 Specific Conclusion

Based on the analysis of the implementation status for the previously issued recommendations, the audit concluded that, FRF did not make adequate efforts to ensure all issued recommendations were implemented. This is because, in a total of 11 issued recommendations, it is only three recommendations that were fully implemented.

Based on the analysis of the discussions held with FRF Officials, it was noted that there is neither plan, strategies and internal monitoring mechanism to ensure that the issued performance audit recommendations are implemented at a specific time frame nor established performance indicators to assess the level of their implementation.

3.7 Recommendations to FRF

Fire and Rescue Force Should:

1. Ensure that all previously issued recommendations are implemented to the fullest; and

2. Develop a mechanism for monitoring and reporting the status of implementation of the issued performance audit recommendations.

FOLLOW-UPS ON THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS ON THE MANAGEMENT OF PRODUCED GRADUATES IN OIL AND NATURAL GAS INDUSTRY

4.1 Background to the Audit

Performance Audit Report on management of the Produced Graduates in the Oil and Natural Gas Industry was tabled before the Parliament in March 2017. The overall objective of the audit was to assess whether the Ministry of Education, Science and Technology had mechanisms to ensure that the number and quality of graduates produced meet the needs in the Oil and Natural Gas industry.

4.2 Audit Scope

The main audited entity was the Ministry of Education, Science and Technology (MoEST), and the main activities that were covered include Curricula development by Learning Institutions, Strategies used to cope with technological changes, Budget allocation to the Learning Institutions, Equipment and teaching aids, and Students enrollment for training.

The audit covered the period of five Financial Years from 2011/12 to 2015/16 and aimed to establish the trend on the implementation of skills enhancement activities related to the natural gas value chain process done by the Ministry of Education, Science and Technology.

Data was collected from the Ministry of Education, Science and Technology, as the main audited entity. Similarly, data was collected at Tanzania Commission for Universities (TCU) and National Council for Technical Education (NACTE) since they play a vital role as the education regulatory bodies. On the other hand, data were also collected from four Higher Learning Institutions namely; the University of Dar es Salaam (UDSM), the University of Dodoma (UDOM), the Mineral Resource Institute (MRI), and Earth Science Institute of Shinyanga. Technical Institutions and Vocational Education Training Authorities in selected regions were also included.

4.3 Main Audit Findings

Ineffective System for Managing Activities for Producing Skills Needed in Oil and Natural Gas

Plans developed by the Ministry of Education, Science and Technology to produce skills in the Oil and Natural Gas were found ineffective. It was generally found that skills need analysis was not done effectively and efficiently, despite being an important prerequisite in the planning process. As a result some of the important skills needed were left. The Ministry of Education, Science and Technology did not adequately involve actors from the private sector such as oil companies in preparing and implementing the plans.

Limited Provision of Funds to Universities and Colleges

Funds allocated to support skills production activities were inadequate; this was reflected by low fund released for skills enhancement activities than the approved budget in the universities and colleges.

Inadequate Monitoring and Evaluation of Activities for Producing Needed Skills

The Ministry of Education, Science and Technology did not conduct adequate monitoring and evaluation on skills enhancement activities. The Ministry, National Council for Technical Education and Tanzania Commission for Universities did not regularly monitor skills enhancement activities. Furthermore, the Ministry of Education did not report on the performance of planned strategic activities.

Existing Curricula in Universities and Colleges in Tanzania did not meet the Demand of the Industry

The curricula developed did not cover the issues of oil and natural gas in details. The curricula missed some important courses such as health and safety, which are crucial for one to be employed in the Oil and Natural Gas industry. The gaps in the developed curricula resulted from inadequate involvement of the key stakeholders in the preparation of curricula and failure of learning institutions to review the curricula.

Inadequate Number of Trainers with Competency in Oil and Natural Gas Issues

Learning institutions did not have a sufficient number of trainers who were capable of delivering oil and natural gas education. As a result, learning institutions used part-time trainers. The trainers available were not updated with technology as they lacked regular training. Also, it was revealed that most of the trainers did not specialize in oil and gas matters, and they lacked practical experiences.

Insufficient Training Facilities to assist Practical Training

The learning institutions did not have adequate training infrastructures such as laboratories, laboratory equipment and tools for practical training. The available laboratories had limited space to accommodate all students. Also, there was a shortage of reference books and scientific equipment, e.g. Simulators. Furthermore, it was noted that the willingness of the oil and gas industries to provide practical experience through field attachment was low.

4.4   Overall Audit Conclusion

Based on the findings and objective of the study, the audit concluded that the Ministry of Education, Science and Technology had ineffective systems for managing the activities aimed at the production and management of the needed skills in the Oil and Gas Industry. Likewise, the Learning Institutions had inadequate capacity to produce skills needed in the Oil and Natural Gas Industry. Due to the existing challenges there was great likelihood that, a limited number of Tanzanians would benefit from the available opportunities in the Oil and Natural Gas industry.

4.5   Results of the Follow-up Audits on the Implementation of the Issued Audit Recommendations

This part presents the implementation status of issued recommendations to the Ministry of Education, Science and Technology (MoEST) on the performance audit on management of Produced Graduates in the Oil and Natural Gas Industry.

The implementation of the issued recommendations was measured using four levels or ranks, namely fully implemented recommendations, partially implemented recommendations, not implemented recommendations and recommendations overtaken by event.

4.5.1 Overall Implementation of the Issued Recommendations

A total of eight recommendations were issued in this performance audit, and all recommendations were directed to the Ministry of Education, Science and Technology (MoEST).

The overall follow-up results on the implementation of the issued audit recommendations indicated that out of 8 issued recommendations, four recommendations were partially implemented and the other four recommendations were not implemented. In contrast, neither of the issued recommendations were fully implemented nor overtaken by the event.

Further analysis of the issued recommendations was made as per categories in Planning, Monitoring and Evaluation, Performance Measurement, Decision Making, Coordination, and Administration based on the three levels of implementation status. **Table 4.1** summarizes the overall status for each category.

Table 4.1: Level of Implementation per Categories of Recommendations

Categories of Issued Recommendations	Total Number of Recommendations	Level if Implementation per Category		
		Fully Implemented	Partially Implemented	Not Implemented
Planning	-	-	-	-
Monitoring and Evaluation	2	0	0	2
Performance Measurement	3	0	3	0
Decision Making	-	-	-	-
Coordination	3	0	1	2
Administration	-	-	-	-
Total	**8**	**0**	**4**	**4**

Source: Auditors' Analysis of Implementation Status, 2021

Table 4.1 illustrates that, three out of the eight issued recommendations for each of the presented categories addressed Coordination and Performance

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Measurement aspects. Regarding the coordination aspect of the recommendations, one was partially implemented while two were not implemented. As well, all three recommendations that were to address some performance measurement aspects were partially implemented while the two recommendations addressing monitoring and evaluation were not implemented at all.

The detailed analyses of the issued recommendations to the Ministry of Education, Science and Technology, are provided in the following four levels in categories of the implementation status as explained below.

Details of Recommendations that were Fully Implemented

The audit team noted that there were no recommendations that were fully implemented by the Ministry of Education, Science and Technology.

Partially Implemented Recommendations

The audit team noted that four out of eight recommendations issued to the MoEST were partially implemented. These recommendations were:

Recommendation 1: Prepare a comprehensive plan that governs the activities on skills enhancement. The plan produced should be effectively communicated and understood by the responsible stakeholders such as learning institutions, regulators, and other Sectorial Ministries which have roles in skills development in the Oil and Natural Gas Sector

The recommendation required the Ministry of Education, Science and Technology (MoEST) to prepare a comprehensive plan that would govern the activities about skills enhancement. It further required communication of the plan that would be produced to make it understood by the responsible stakeholders with the roles in skills development in the Oil and Natural Gas sector. In the action plan developed by MoEST to implement this recommendation, it was indicated that the Ministry would draft a concept paper and form a team of experts from broad-based stakeholders in oil and gas including skills providers at all levels whose work would be to prepare a plan for skills development activities in oil and gas sector by June, 2021.

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Through the review of implementation status and discussions held with officials from the MoEST the audit team noted that despite the presence of a Comprehensive Plan for Skills Development Activities in Oil and Gas sector, there was no evidence to fulfil the requirement to develop the draft concept paper along with the justification for the Meeting Minutes of broad-based stakeholders during the preparation of Plan for Skills Development Activities in the Oil and Gas sector.

Therefore, to ensure the implementation of this recommendation, the Ministry was required to prepare the Concept Paper, formulate the team of experts in oil and gas, prepare a meeting to share the concept paper with relevant stakeholders for comments, and prepare the plan for skills development in the oil and gas sector. However, the audit team is of the view that since there was only one fulfilled condition for the presence of a comprehensive plan for skills Development Activities in oil and gas sector, this recommendation is partially implemented, since there was no evidence for the availability of a Comprehensive Plan for Skills Development organized to be shared to the responsible stakeholders such as Learning Institutions, Regulators, and other Sectoral Ministries with the roles to ensure skills development in the oil and natural gas sector.

Recommendation 6: Ensure there is a sustainable funding mechanism for implementing Oil and natural Gas related education in all Universities and colleges offering oil and gas related programmes/courses

This recommendation required the MoEST to ensure the availability of funding mechanisms to implement programs in Oil and Natural Gas in Universities and Colleges where they are offered. In the action plan developed by the MoEST to implement this recommendation, MoEST indicated that it would prioritize training in Oil and Gas through facilitation in the provision of Scholarships and Higher Education Students' Loans Board (HESLB) by June 2021.

Through the review of the implementation status and discussions held with Officials from the MoEST, it was noted that in the financial year 2020/21 MoEST ensured that the total of 9,892 students were admitted in Oil and Gas programs. However, it was further noted that only 682 out of 9,892 students (equivalent to 7%) benefitted from the disbursed students' loans on Oil and

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Natural Gas programs from the Higher Education Students' Loans Board (HESLB).

In addition, despite the assertion that Oil and Natural Gas are among the priority disciplines considered in scholarships coordinated by MoEST, there was no evidence to substantiate the said number of students (9,892) who benefitted from the program and the types of the already offered scholarships. It was, however, noted that given the aforementioned accomplishments, MoEST managed to have Memorandum of Understandings (MoUs) for students' scholarships in Algeria, Egypt, Morocco and United Arab Emirates.

Therefore, this recommendation is partially implemented since MoEST managed to partly affirm the existence of a number of students who benefitted from the offered scholarships for Oil and Natural Gas programs and while it provided no proof of the efforts to make Oil and Natural Gas among the priority disciplines for the scholarships organized and coordinated by MoEST.

Recommendation 7: Ensure Learning Institutions have training facilities such as equipped laboratories, chemical and consumables, simulators, teaching aids and adequate teaching capacity for providing training on Oil and natural Gas sector

This recommendation required the MoEST to facilitate the availability of training facilities and ensure the strengthened capacity in the provision of training in Oil and Natural Gas programs. These facilities included equipped laboratories, chemical and consumables, simulators, and teaching aids.

The developed action plan by MoEST indicated that MoEST intended to prioritize, among other things, the expansion of teaching and learning facilities, including skills development in Oil and Natural Gas in the budget for the financial year 2017/18.

Likewise, the action plan illustrated further that the MoEST and skills' providers for Oil and Natural Gas in collaborations with the private sector would engage through the proposed coordination mechanism to jointly search for funds to ensure effective implementation of the issued recommendation.

Through the review of the implementation status and discussions held with Officials from MoEST, the audit team noted that despite having declared that by 30th June 2021, five institutions, namely the University of Dar es Salaam (UDSM), University of Dodoma, Dar es Salaam Institute of Technology (DIT), Dar es Salaam Maritime Institute (DMI), and Madini Institute would offer courses in Oil and Natural Gas, only two out of five mentioned institutions managed to improve staffing level for professionals in the Oil and Natural Gas industry.

It was further noted that of the five institutions, only the UDSM was fully equipped with laboratory facilities such as chemicals, consumables, and simulators teaching aids. In this case the UDSM seemed to be assured of the adequate capacity to provide training in Oil and Natural Gas programs.

On the other hand, there was no evidence to indicate that the MoEST had a list of students studying the Oil and Natural Gas programs funded through HESLB. Similarly, despite the claim that scholarships for the Oil and Natural Gas programs were offered through the established Memorandum of Understandings between the local and foreign institutions, there was no evidence to indicate the number of students enrolled to pursue oil and gas studies in the foreign institutions.

Therefore, this recommendation is partially implemented since the MoEST did not ensure inclusion of the planned activities on the expansion of teaching and learning facilities in the budget for the Ministry's financial year 2017/18. Likewise, improvements in teaching and learning facilities were noted to only two out of five of the intended learning institutions offering Oil and Natural Gas programs.

Recommendation 8: Ensure Learning Institutions programs facilitate adequate practical training to students; also, ensuring that Learning Institutions are well equipped with all necessary tools to ensure effective conduct of the practical activities

This recommendation required the MoEST to ensure that the learning institutions that offered programs in Oil and Natural Gas are well supported to facilitate the provision of adequate practical training to students. Also, the MoEST was required to ensure that the learning institutions offering Oil

and Natural Gas programs are well equipped with all necessary tools to facilitate effective conduct of the practical activities.

The action plan developed by the MoEST indicated that to implement this recommendation, the MoEST through the Tanzania Commission for Universities (TCU) would strengthen the capacity of the skills' providers in the industry-academia linkages that, among others, through facilitating the availability of practical training and apprenticeship placements for learner while on training or immediately after their training completion by June 2021.

Through the review of the implementation status and discussion held with Officials from the MoEST the audit team noted that despite the assertion to implement, there was no evidence to substantiate whether the MoEST had adequately ensured that each University or higher learning institution offering academic programs that require industrial or practical training searches for appropriate placements for students to undertake practical or industrial training.

Therefore, this recommendation is partially implemented since the MoEST has not ensured the establishment of industry-academia linkage that was planned to be formulated by TCU. This is crucial as it will facilitate connections between learning institutions and practical-based institutions.

Recommendations that were Not Implemented

The audit team noted that four out of eight recommendations were not implemented by the Ministry of Education, Science and Technology.

Recommendation 2: Establish proper coordination and communication mechanism for all actors involved, either directly or indirectly, in the oil and gas industry. The mechanism should assist in identifying various skills in terms of number and quality that are needed in the Oil and Natural Gas industry before developing strategies relating to skills enhancement in the Oil and Natural Gas industry

This recommendation required the MoEST to ensure proper coordination and communication to all key actors in the Oil and Natural Gas industry. This was supposed to be done by establishing the mechanism that would assist in

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identifying various skills in terms of number and quality needed in the Oil and Natural Gas industry.

Based on the action plan developed by the MoEST to implement this recommendation, MoEST indicated that they would facilitate establishment of the Oil and Natural Gas sectoral coordination mechanism that would assume the function of skills' mapping in the sector and contribute to the development of Oil and Natural Gas Skill Development Plan by June 2021.

Through the review of the implementation status and discussions held with Officials from MoEST, the audit team did not find any evidence of documented coordination and communication mechanism that would be used to assist in identifying the number and quality of skills needed in the Oil and Natural Gas industry. Generally, it was noted further that despite the claim that the Ministry managed to establish coordination for six sectors, namely Tourism, Agribusiness, Transport and Logistics, ICT, Energy and Construction sectors, there was no evidence that showed linkages among them.

Therefore, this recommendation was not implemented since there was no evidence showing implementation of the planned activities on the establishment of oil and gas sectorial coordination mechanism.

Recommendation 3: Develop a system that will incorporate the needs and views of various education stakeholders who have a direct impact on the issues related to skills enhancement in the Oil and Natural Gas industry in the country

This recommendation required the MoEST to establish the system that would incorporate the needs and views of various education stakeholders involved in skills enhancement in the country's Oil and Natural Gas industry.

To address the issued recommendation, the MoEST planned to establish the system that would address education and skills development matters in Oil and Natural Gas. This could be managed by establishing a dialogue mechanism with clearly identified stakeholders in Oil and Natural Gas industry by June 2021.

Through the review of the responses and discussions held with officials from the Ministry of Education, Science and Technology (MoEST), it was found out

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that the fulfilment of this recommendation relied on the implementation of the Higher Education for Economic Transformation Project (HEET) which would establish and improve various education systems including that which addresses recommendation issue on Oil and Natural Gas.

The audit team is of the view that since none of the components to be addressed under this recommendation had been implemented, this recommendation was not implemented at all since the HEET project was still under planning stage and not yet implemented as of 13th of September 2021.

Recommendation 4: Develop a monitoring mechanism with clear and well-stated performance criteria that will guide monitoring and evaluation of its activities effectively and efficiently

This recommendation required the Ministry of Education, Science and Technology (MoEST) to set a plan effectively and efficiently for its monitoring and evaluation activities by developing monitoring mechanism with clear and well-stated performance criteria.

The Ministry planned to review its monitoring and evaluation system to include issues related to data and developments in the oil and gas skills development at, higher education, technical and vocational levels; and tracking of the skills development as articulated in the National Sustainable Development Strategies (NSDS) and eventually in the Education and Skills for Productive Jobs (ESPJ) project by June, 2021.

Through the review of responses from the MoEST, the audit team noted that the implementation of this recommendation like the previous one would be accomplished through the implementation of the HEET project instead of NSDS and ESPJ as planned before. Furthermore, through discussions held with officials from the MoEST, it was further noted that the HEET project was still in the planning stage not yet implemented.

The audit team is of the view that since none of the components to be addressed under this recommendation had been implemented, this recommendation was not implemented at all since the HEET project was still under planning stage and not yet implemented as of 13th of September 2021.

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Recommendation 5: Ensure that the Tanzania Commission for Universities and the National Council for Technical Education have an effective tracking mechanism to enable them ensure that curricula of the Learning Institutions are effectively developed to cover all skills needed at each level of oil and natural gas value chain. The curricula should be reviewed and updated regularly

This recommendation required the Ministry of Education, Science and Technology (MoEST) to ensure that the Tanzania Commission for Universities (TCU) and the National Council for Technical Education (NACTE) have an effective tracking mechanism on learning curricula. Moreover, the curricula should be effectively developed to cover all skills needed at each level of oil and natural gas value chain, and reviewed and updated regularly.

To address this recommendation MoEST planned to strengthen TCU, NACTE and VETA that were to be implemented through National Sustainable Development Strategies (NSDS); and that there would be an inclusive systematic online tracking of delivery of programs and skills along with curricula reviews that would be done by education and skills' providers by June, 2021.

The audit team noted that there was no evidence to ascertain the implementation of this recommendation that would take account for the availability of a report on tracer studies conducted by academic institutions during the review of academic programmes, reports on TCU, NACTE and VETA indicating a systematic online tracking of the programs and skills delivery, curricula reviews, and reports on curricula reviews that would be done by education and skills providers.

Therefore, this recommendation was not implemented due to non-provision of evidence to support the implementation of the recommendation through the TCU and other education institutions.

Recommendations Overtaken by Events

The audit team noted that none of the issued recommendations was overtaken by events.

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4.6 Specific Conclusion

Based on the analysis of the implementation status of the previously issued recommendations, the Audit concluded that MoEST did not make enough efforts to ensure that the recommendations were well implemented.

Officials from the Ministry are advised to deploy more efforts to ensure that all recommendations are implemented according to the commitment that the Ministry made to CAG.

4.7 Specific Recommendations

4.7.1. Recommendations to the Ministry of Education, Science and Technology

The Ministry of Education, Science and Technology (MoEST) should ensure that they devise mechanisms for follow-up of all previously issued recommendations and ensure that all recommendations are implemented according to the planned actions.
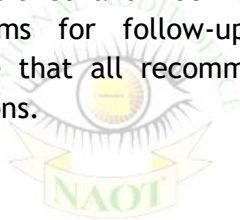
CHAPTER FIVE

FOLLOW - UP PERFORMANCE AUDIT ON THE AVAILABILITY AND UP-KEEPING OF PRIMARY SCHOOL'S INFRASTRUCTURE IN TANZANIA

5.1   Background of the Audit

Performance Audit Report on the Availability and Up-keeping of Primary School's Infrastructure was tabled before the Parliament in April 2017. The main audited entities were the Ministry of Education, Science and Technology and the President's Office - Regional Administration and Local Government.

The overall objective of the audit was to assess whether the Ministry of Education, Science, and Technology and President's Office –Regional Administration and Local Government (PO-RALG) had taken necessary steps in setting up implementation of the mechanisms for ensuring the availability and maintenance of primary schools' infrastructures in the country.

5.2   Audit Scope

The audit focused on the extent of adherence to registration requirements, infrastructure inspections, and resources allocation to enhance and improve primary schools' infrastructures. Also, the audit focused on assessing the actions taken against defaulters of primary school registration requirements.

The audit covered five financial years from 2011/2012 up to 2015/2016 because in the year 2011, the government introduced free primary education and so abolished payment of school fees by the parents and guardians.

5.3   Main Audit Findings

Schools were Registered without Meeting the Minimum Registration Requirements

The audit found out that most public schools were registered without meeting the minimum requirements. 94% of 17,165 primary schools in the country were registered by the Local Government Authorities who were delegated with the responsibility of carrying-out the registration of public schools by the Commissioner for Education. As a result, these schools were

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allowed to operate without meeting the minimum infrastructural requirements.

Primary Schools' Register did not include all Schools

Not all registered primary schools were in the Register of the Ministry of Education as required by the law. The Ministry of Education register of primary schools showed that there were 13,693 registered primary schools in the country. In contrast, PO-RALG's register indicated that there are 17,166 registered primary schools in the country.

Ineffective Sanctioning of Defaulters of Primary Schools Registration

The audit noted that sanctions were not issued and enforced effectively since the Ministry of Education has only taken lenient actions against the defaulters.

Not all Schools and their Infrastructures were inspected as Planned

The schools' inspections were conducted contrary to the plans as inspectors could not visit all schools as planned. Limitation of resources was mentioned as the main reason for not inspecting all schools as planned.

School Inspection Pays Limited attention to Infrastructure

The team noted that the Ministry of Education had not conducted an inspection to every school to check whether school operators consistently complied with primary school's infrastructure requirements. This is because, the only inspection which was conducted fully and most likely to cover all aspects of infrastructure was the whole school inspection which is rarely performed.

Insufficient implementation of the issued recommendations

PO-RALG did not effectively play a role in ensuring that deficiencies identified as part of the school's inspections are addressed. Most public primary schools were registered and allowed to operate without fulfilling the requirements. Although the government guidelines clearly stipulate that

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schools are not supposed to operate before fulfilling the minimum infrastructures required.

Failure to ensure the Implementation of the Issued Sanctions

PO-RALG did not make enough efforts to ensure the sanctioned schools complied with the requirements. The inspection reports in the visited schools showed that there were rectification notices issued to inspected schools, and these notices had been repeated from time to time which means that PO-RALG did not implement the issued sanctions.

Insufficient Funding for Development and Up-keeping of Primary Schools' Infrastructures

The fund allocated for each financial year starting from 2011/12 to 2015/16 was not satisfactory to cater to the country's development and maintenance of primary schools' infrastructures.

Lack of Sufficient Information Regarding Primary Schools' Infrastructures

PO-RALG and the Ministry of Education did not have comprehensive and integrated databases, something which resulted in absence of information regarding registered schools, inspected and non-inspected schools, and available and needed resources.

5.4   Overall Audit Conclusion

The Ministry of Education and PO-RALG have not effectively implemented the mechanisms to ensure the availability of adequate infrastructures in primary schools to enhance a conducive learning environment for pupils.

Primary schools, particularly public schools, have poor, dilapidated and insufficient infrastructures. It was noted that 4 Million pupils, equivalent to 48 per cent of all pupils in the country, did not have classrooms. Similarly, 5.4 Million pupils, equivalent to 65 per cent of all pupils did not have latrines. This may be one of the factors that contribute to pupils' poor performance in the country.

Regardless of the tremendous increase in pupils' enrolment in the country, the Ministry of Education and PO-RALG have made little efforts to establish and maintain primary schools' infrastructures in the country.

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

This part presents the implementation status of the issued recommendations to the Ministry of Education, Science and Technology and the President's Office Regional Administration and Local Government. Implementation status was divided into three categories: *recommendations that were fully, partially or not implemented*.

5.5.1 Overall Implementation of the Issued Recommendations

The total of seven recommendations were issued in this particular audit. Four recommendations were directed to PO-RALG, and three recommendations were directed to MoEST.
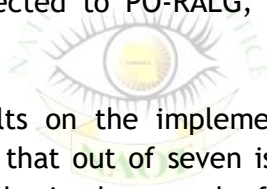
The overall follow-up results on the implementation of the issued audit recommendations indicated that out of seven issued recommendations, two recommendations were fully implemented, four recommendations were partially implemented and one recommendation was not implemented.

Table 5.1 below provides a detailed description of all recommendations showing the total number of recommendations issued to a specific audited entity and the specific number of recommendations that were fully implemented, partially implemented, not implemented, and those overtaken by event.

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Table 5.1: Implementation status of Audit Recommendations

Audited Entity	Number of Issued Recommendations	Implementation Level of the Recommendations		
		Fully implemented	Partially implemented	Not implemented
		Number	Number	Number
PO-RALG	4	1	3	0
MoEST	3	1	1	1
Total	7	2	4	1

Source: Auditors Analysis of Responses from Audited Entities, 2021

As shown in **Table 5.1,** a total of seven recommendations were issued to both PO-RALG and MoEST. PO-RALG was issued with four recommendations, while MoEST was issued with three out of all issued recommendations. Out of the seven of the issued recommendations, two recommendations were fully implemented, four recommendations were partially implemented, and one recommendation was not implemented.

PO-RALG Fully implemented one recommendation and partially implemented three recommendations. MoEST Fully implemented one recommendation, and one recommendation was partially implemented. One recommendation to MoEST was not implemented.

Further analysis of the issued recommendations per each cluster or category was made; the analysis made was based on the recommendations which were fully, partially or not implemented. **Table 5.2** below provides clusters of all issued recommendations.

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Table 5.2: Category of Recommendations issued to the PO-RALG and MoEST and their Implementation Status

Category of Recommendations	Total Number of Issued Recommendations per category	Level of implementation per category		
		Fully implemented	Partially Implemented	Not implemented
Enforcement	3	1	1	1
Monitoring and Evaluation	2	0	2	0
Information System Management	1	1	0	0
Resource Allocation	1	0	1	0
Total	**7**	**2**	**4**	**1**

Source: Analysis of Implementation Status, 2021

Table 5.2, indicates that of the issued seven recommendations most of them were in category of enforcement. Most of the recommendations on enforcement and monitoring and evaluation were partially implemented.

5.5.2 Implementation of the Recommendations Issued to the President's Office - Regional Administration and Local Government (PO-RALG)

The audit team noted that PO-RALG fully implemented one recommendation, and partially implemented three recommendations.

Details of Recommendation that was Fully Implemented by PO-RALG

The audit team noted that one out of four recommendations issued to PO-RALG was fully implemented. The recommendation that was fully implemented and its implementation status are presented below.

Recommendation 1: Establish an integrated database system for maintaining and keeping records and information on primary school's infrastructure that will assist planning for activities regarding the development and up-keeping of primary school's infrastructure in the country

The recommendation required PO-RALG to establish a database for maintaining and keeping records and information on primary schools' infrastructure, which will generate data that will provide inputs for planning activities on the development and up-keeping of primary school's infrastructures. In the action plan that PO-RALG developed to implement this recommendation, PO-RALG indicated that it would establish the database information system for keeping records of primary school, including infrastructures.

Through the review of implementation status and discussions with officials from PO-RALG, the audit team noted that PO-RALG has established the database information system named Basic Education Information Management System (BEMIS) for keeping records of primary schools, including information on infrastructures.

The audit team verified the presence of the mentioned system at the Headquarters in Dodoma and found out that it was functional and was storing the required information on the infrastructure of primary schools. The system is integrated in the sense that it collects information from all primary schools, which are provided with access accounts to fill in the data and therefore update them through centralized database servers located at PO-RALG.

Therefore, this recommendation is fully implemented since PO-RALG has managed to implement the planned action and has satisfied the recommendation's requirements.

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5.5.3   Recommendations that PO-RALG Partially Implemented

Recommendation 2: PO-RALG should ensure proper allocation of resources (financial and technical personnel) and have a mechanism in place to ensure that these resources are utilized effectively for adequate development and up-keeping of primary schools' infrastructures

The recommendation required PO-RALG to have a mechanism of allocating technical and financial resources and establish a mechanism of ensuring that they are effectively utilized. In the action plan developed by PO-RALG to implement this recommendation, PO-RALG indicated that it would direct LGAs to prepare plans and budgets for the specific financial years according to their priorities.

During the review of responses and evidence presented by PO-RALG to the audit team, it was noted that PO-RALG had established a proper mechanism for allocating technical personnel in education sector in accordance with the needs. This was vividly done through the allocation of teachers when there is new employment or when there are transfers. The established database system (BEMIS) was used as guidance on the allocation of technical personnel.

Furthermore, PO-RALG developed a strategy for teachers' allocation: "Guideline for Teachers Deployment" in November 2020, which was specifically meant to facilitate more even distribution and efficient utilization of teachers across schools to provide quality education for all children. Concerning technical personnel, the audit team was satisfied that the activities implemented addressed the recommendation in one side.

However, the audit team found out that the financial resources mentioned in the recommendation are not guided. There has been no activity that addresses this aspect of the recommendation. The audit team found out PO-RALG is still reliant on donor's project for more than 90% of its projects and therefore do not have a full mandate on the financial resource allocation when it comes to primary school infrastructures.

The projects financed by development partners came with priority areas and were likely to finance areas that are prioritized in their project documents.

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PO-RALG as an entity received a very little amount of funds meant to cater for the administrative budget only for activities such as monitoring excluding the budgets for development activities.

Therefore, the audit team noted that this recommendation was partially implemented and that more interventions were needed to ensure that it is fully implemented.

Recommendation 3: PO-RALG should ensure that there is an articulated plan on follow up of all recommendations issued by School Inspectors Concerning Availability and up-keeping of Primary Schools' Infrastructures

The recommendation required PO-RALG to develop an articulated plan to follow all recommendations issued by school inspectors on availability and up- keeping of primary school's infrastructures. In the action plan developed by PO-RALG to implement this recommendation, PO-RALG pointed out that it was expected to receive reports from school's inspectors and that it planned to direct LGAs to act on raised issues.

Analysis of responses and interviews held with officials at PO-RALG indicated that the Ministry addressed the recommendation by executing one main activity. The Ministry had developed the Guidelines for maintenance and up-keeping of school infrastructure. These guidelines provide details of the importance, responsible parties, and key roles and responsibilities in the up-keeping and maintenance of primary school infrastructures. The guidelines also provide details on the best ways of frequent maintenance of the primary schools' buildings or infrastructures. The audit team was satisfied that these guidelines address one part of the recommendation which is to develop the guideline.

However, the audit team has found out that there is no plan to follow up the implementation of issued recommendations to primary schools. This was a key activity in order to ensure that the recommendations on primary schools' infrastructure are sufficiently addressed. Lack of proper follow-up mechanisms may render the implementation of the developed guidelines ineffective. The guidelines were properly developed and provide detailed information on the maintenance of primary schools' infrastructures, but there was no guarantee that they would be fully complied with because of lack of the follow up mechanisms.

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Therefore, the audit team concluded that this recommendation was partially implemented since PO-RALG implemented only part of the recommendation.

Recommendation 4: PO-RALG should ensure that primary schools' infrastructure needs assessments are periodically conducted, and required actions are taken on time

This recommendation required PO-RALG to conduct periodic assessments of primary school's infrastructure needs and ensure that actions are taken on time. To address this recommendation PO-RALG's Officers explained that the Ministry was in in a process of conducting school mapping exercise. This activity was expected to be taken as the basis for the school's infrastructure needs assessment. However, this activity was not yet complete by the time of this follow-up audit.

Additionally, PO-RALG was collecting information about infrastructure needs through established Basic Education Management Information System (BEMIS). This information could be used as input for planning or corrective actions. Therefore, the Audit concluded that the activity addressed one part of the recommendation.

However, the audit team found out that there was no plan for instituting the action to address the identified needs and other information that would be collected through the mapping activity mentioned. This part of the activity is key to ensuring that the needs assessment makes useful inputs for other activities aimed at improving primary school infrastructure.

Therefore, the audit team concluded that the recommendation had been partially implemented and that more interventions were needed to ensure that the proposed action is fully implemented.

5.5.5 Implementation Rate of the Audit Recommendations Issued to the Ministry of Education Science and Technology (MoEST)

The audit team noted that MoEST fully implemented one recommendation, partially implemented one recommendation and did not implement one recommendation.

The recommendation that was Fully Implemented by MoEST

The audit team noted that one out of the three recommendations issued to MoEST was fully implemented. This recommendation is as detailed below:-

Recommendation 1: MoEST should establish mechanisms for ensuring that all primary schools are registered according to the laid down requirements

The recommendation required the Ministry to establish a mechanism that will require all primary schools to be registered per the laid down procedures. As a response to this recommendation, MoEST planned to establish the guidelines for registration of schools, including adherence to the infrastructural requirements before registration of any schools.

The evidence from official documents presented to the audit team and interviews with MoEST employees indicated that MoEST has issued "Guidelines for Establishing and Registration of Schools". Through the review of the presented guidelines, the audit team noted satisfactory explanation. It provided requirements for the registration of primary schools, and all the procedures are laid down to indicate what is required with regard to the registration of schools. However, the enforcement part of these guidelines is missing as it is left to the PO-RALG to ensure that District Engineers and District Education Officers monitor the compliance to the laid down guidelines.

Therefore, the audit team was satisfied that the recommendation was fully implemented but more is left to PO-RALG to ensure that the requirements for registration of schools are adhered to.

5.5.3 Recommendation that was Partially Implemented by MoEST

Recommendation 2: MoEST should establish procedures to prioritize further and ensure timely completion of primary school's infrastructures inspections and have a regular follow-up on the recommendations

This recommendation required the Ministry to establish procedures to prioritize primary school's infrastructure inspections. Also, the recommendation required the Ministry to ensure that inspections on primary

school infrastructure are timely done, and follow-ups are duly conducted. The audit noted that the Ministry's action plan did not show any measure to implement the recommendation. Instead of addressing the recommendation, the action plan provided more clarifications on the roles of Regional Secretariats, Council Directors, Municipal Directors, Town Directors, and District Executive Directors (DED) as far as school's inspections are concerned.

The analysis of the responses from MoEST has indicated that MoEST was relieved of many tasks regarding the enforcement of the issued guidelines on up-keeping and maintenance of primary school's infrastructure. The District Executive Directors, Municipal Directors, Town Directors and District Executive Directors are required to establish procedures to further prioritize and ensure timely completion of primary school's infrastructure. With regard to this response, the audit team was satisfied with the explanation that the role was left to the mentioned Executive Officers at Local Government levels.

However, the audit team found out that there was no monitoring by the MoEST to countercheck the implementation of the guidelines on primary schools' infrastructures. The guidelines that were laid down were meant to be followed up by the implementers at Local Government levels, however, lack of the monitoring mechanisms render the guidelines non-functional.

The audit team was therefore in a conclusion that the recommendation was partially implemented and that more interventions are needed to ensure that the recommendation is fully implemented.

5.5.4 Recommendation that was Not Implemented by MoEST

Recommendation 3: MoEST should ensure that the enforcement of the sanctions after and during the inspection of primary schools' infrastructures is made as per the stipulated laws and regulations and periodic follow-ups are conducted to ensure effectiveness of the issued sanctions

The recommendation required the Ministry of Education Science and Technology to ensure that sanctions are enforced during and after inspections of primary school's infrastructure as per the requirement of the

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laws and regulations. The Ministry of Education Science and Technology did not provide any plan of action of the respective recommendation. However, more clarifications were given by the Ministry with regard to the roles of Regional Secretariats and Council Offices in ensuring that sanctions are applied.

The analysis of the responses done during the verification visits at the Ministry revealed that MoEST did not make any efforts to address this recommendation. The Ministry was supposed to institute a mechanism to ensure that sanctions are applied during and after inspection as per stipulated laws. Even though Local Government authorities are given the mandates to ensure that the guidelines are adhered upon, the conflict of interests still exists when the executive officers are owners of the schools with shortcomings in infrastructure. It is not easy for these Officers to sanction themselves in case of the failure to adhere to the laws and regulations governing the registration of the schools.

The audit team found out that there was still a loophole in enforcement of the regulations governing the registration of schools especially in relation to the quality of infrastructure. The audit team recommended that enforcement of the regulations should be done by the Ministry of Education, Science and Technology instead of leaving it to the hands of PO-RALG.

The audit team concludes that this recommendation was not implemented by the Ministry of Education, Science and Technology and that more efforts need to be taken to address the issued recommendation.

5.6 Specific Audit Conclusion

Based on the analysis of the implementation status the audit concluded that PO-RALG and MoEST did not make adequate efforts in addressing the issued recommendations. The Management of all entities under these Ministries are advised to employ more efforts to ensure that all recommendations are fully implemented as they present valid and actionable solutions to various issues affecting their performance.

5.7 Specific Audit Recommendations

5.7.1 Recommendations to President's Office - Regional Administration and Local Government (PO-RALG)

1. PO-RALG must ensure that all issued recommendations are fully implemented; and

2. PO-RALG must ensure that there are adequate follow-ups and monitoring to ensure effective implementation of the issued recommendations.

5.7.2 Recommendations to the Ministry of Education Science and Technology (MoEST)

The Ministry of Education Science and Technology (MoEST) should:

1. Ensure that all previously issued recommendations are fully implemented; and

2. Ensure that there are follow-ups and monitoring of the implementation of the recommendations and monitor their implementation status from time to time.
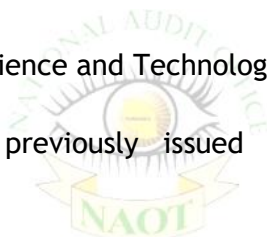
FOLLOW-UP ON THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS ON MANAGEMENT OF SURVEYS AND INSPECTIONS OF VESSELS IN MARITIME TRANSPORTATION

6.1 Background to the Audit Report

Performance Audit Report on Management of Surveys and Inspections of Vessels in Maritime Transportation was tabled before parliament in April 2018. The main audited entities were the Ministry of Works and Transport (MoWT) and Tanzania Shipping Agencies Corporations (TASAC), formally known as Surface and Marine Transport Regulatory Authority (SUMATRA).

The overall objective of the audit was to assess whether the Ministry of Works and Transport (MoWT) and Tanzania Shipping Agencies Corporations (TASAC) effectively manage surveys and inspections of vessels to ensure safety in marine transportation.

6.2 Audit Scope

The audit focused on issues such as planning and implementation of the plans, enforcement of safety standards and monitoring and evaluation of surveys and inspections of vessels. Three regions, namely Dar-es-salaam, Mwanza and Tanga, were covered. Priority was given to these regions as they have a lot of maritime transportation, survey, and inspection activities.

The audit covered the period of five financial years from 2011/2012 to 2015/2016 because, during this period, TASAC introduced the second corporate strategic plan (2013/14-2017/18) which aimed at reducing accidents by 100% for big ships and reduce by 50 per cent for small ships.

6.3 Main Audit Findings[3]

(a) Absence of Data Base to Accommodate Registration of Small Ships

The Audit noted that SUMATRA did not establish registers for small ships. As a result, it was found that two or more different small ships were given the same registration number. On the other hand, there were dormant ships, but SUMATRA did not de-register them on the system because the owners of vessels and boats did not notify the registrar of ships for de-registration.

(b) Inadequate Survey and Inspection Plans

The audit noted that the set targets for conducting survey of small ships shown in Annual Performance Agreements between the MoWT and SUMATRA reflected in Annual Plans were under-estimated. The set targets of surveys of small ships were below the number of small vessels and boats identified through a census conducted in 2012.

(c) Inadequate Coverage of Survey and Inspection Checklist

The audit noted that surveys and inspections of ships and small ships were conducted without using the checklists. The review of files of 38 ships operating in Mwanza for the period from 2011/12 to 2015/16 showed that surveyors filled no checklist for inspections. The same case applied to the small ships which were operating in that region.

In Tanga Region, 19 checklists were filled during the period of audit, which is less than 10 per cent of all 202 small ships operating in the Region. The checklist focused on a few items, such as lifesaving appliances and firefighting equipment.

(d) Inadequate number of small ships surveyed and inspected

It was noted that SUMATRA conducted surveys and inspections for less than 20 per cent of small ships operating in Tanzania mainland, according to a census conducted in 2012. Specifically, since 2012/2013 the percentage of

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[3]The findings of the audit were scoped between 2011/2012 to 2015/2016 a period when SUMATRA was still in operation

small ships covered during inspection and surveillance has decreased. In 2012/13 the coverage was 19.9%, while in 2013/14, the coverage was 15.0%, and in 2015/16, the coverage was 12.1%.

(e) Inadequate Monitoring on Surveys and Inspections of vessels

It was noted that from the financial year 2011/12 to 2015/16, MoWT did not conduct monitoring on safety issues in maritime transportation, particularly on surveys and inspections as was required by SUMATRA. Also, the Ministry of Works and Transportation did not evaluate the performance of SUMATRA regarding the implementation of the strategic objective of reducing accidents to zero for ships and by 50 per cent each year for small ships.

6.4 Overall Conclusion of the Audit Report

Generally, SUMATRA and MoWT did not effectively manage surveys and inspections of vessels operating in Tanzania Mainland. In addition, the audit found that more than 50 per cent of small ships did not comply with the safety standards. Ultimately SUMATRA targets of reducing accidents were not met since marine accidents and incidents were often occurring. This contributed to the risk of making maritime transportation in Tanzania mainland unsafe.

6.5 Results of Follow-up audit on the Implementation of the Recommendations

This part presents the implementation status of recommendations to the Ministry of Works and Transport (MoWT) and Tanzania Shipping Agencies Corporations (TASAC).

Implementation status was categorized into three: recommendations that were fully implemented, recommendations that were partially implemented, and recommendations that were not implemented.

There were nine recommendations issued in the conducted audit. Six recommendations were directed to the SUMATRA which currently are being implemented by the Tanzania Shipping Corporation (TASAC). And the other three recommendations were addressed to the Ministry of Works and Transport (MoWT).

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6.6: Overall Implementation of the Recommendations

The overall follow-up results on the implementation of the issued audit recommendations indicated that out of nine of the issued recommendations, two recommendations were fully implemented, two were partially implemented, and five recommendations were not implemented.

Overall results are presented in **Table 6.1** based on the categories of recommendations (planning, monitoring etc.)

Table 6.1: Category of Recommendations issued to the MoWT and TASAC and their Implementation Status

Category of Recommendations	Total Number of Issued Recommendations per category	Level of implementation per category			
		Fully implemented	Partially Implemented	Not implemented	Overtaken by Event
Monitoring, evaluation and supervision	2	0	1	1	0
Human Resource management	3	1	0	2	0
Development	4	1	1	2	0
Total	**9**	**2**	**2**	**5**	**0**

Source: Auditors' Analysis, 2022

Table 6.1 shows, that out of nine recommendations, three were directed to the Ministry of Works and Transport (MoWT) and six were directed to the Tanzania Shipping Corporation (TASAC). Overall, two recommendations were fully implemented, two recommendations were partially implemented, and five recommendations were not implemented.

6.6.1 Level of Implementation of the Audit Recommendations Issued to the Ministry of Works, Transport (MoWT)

The Ministry of Works and Transport (MoWT) had fully implemented one out of three recommendations, one recommendation was partially implemented,

and one recommendation was not implemented from the total issued recommendations.

Details of the Recommendations that were Fully Implemented

Recommendation 1: MoWT should asses its capacity in terms of human resources for overseeing TASAC's execution of its responsibility

The recommendation required the Ministry to assess its capacity in terms of human resources for overseeing TASAC's execution of its responsibility. This was done by recruiting officers to fill the vacant posts; also, TASAC set aside funds from other charges (OC) for this activity by June 2018. The officers who were recruited were expected to assist in executing the Ministry's responsibilities such as monitoring the performance of TASAC in inspecting marine vessels.

The assessment on implementation of this recommendation shows that the Ministry has introduced in its current Structure the responsibility of overseeing and managing surveys and inspections of vessels in maritime transport to the Directorate of Safety and Environment (DTE). By doing so, the Ministry employed 10 key staff officers attached to the directorate, equal to an increase of 40% of human capacity by June 2021.

Furthermore, the Ministry reflected the need to recruit two additional key staff for the department in the Budget of 2021/22 Financial Years with a plan to train three staff to capacity empowerment. In ensuring implementation of this task, the Ministry has been setting aside funds for staff recruitment each year through other charges-OC.

The audit recognizes the Ministry's efforts in implementing the CAGs recommendations by increasing 40% of its key staff from the record of 2017/18, and assigning the role of overseeing the management of surveys and inspection to the Directorate of Safety and Environment (DTE). Therefore, the recommendation was considered fully implemented.
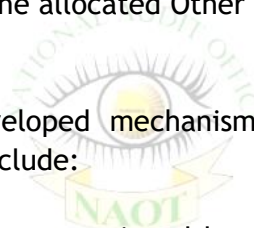
Details of the Recommendations that were partially-implemented

Recommendation 2: The MoWT is advised to Prioritize monitoring and evaluation on the performance of TASAC, specifically on surveys and inspections of both ships and small ships

The recommendation required the Ministry to prioritize monitoring and evaluation of the performance of TASAC, specifically on surveys and inspections of both ships and small ships. The Ministry was required to; set aside funds from other charges under the Ministry for this activity prioritize monitoring and evaluation as per the available fund.

The audit found out that the Ministry had been setting aside funds from other charges under the Ministry Budget for this activity in response to the audit recommendations. The Monitoring and Evaluation in the Ministry have now been implemented through the allocated Other Charges (OC) budget released each month.

Moreover, the Ministry developed mechanisms and tools to oversee the TASAC Performance which include:

a) Performance Contracts are signed between the Ministry and TASAC each year;
b) Performance Reports submitted quarterly and annually;
c) Statistics from TASAC in each year are to be reflected in the Annual Transport and Meteorology Statistics Report in each Year; and
d) Site Visit Inspection checklist.

Furthermore, through the Performance Contracts signed between the Ministry of Work and Transport and TASAC (Year 2017, 2018, 2019 and 2020), the Ministry had been evaluating the performance reports submitted by TASAC in each quarter and commented and advised accordingly. Further, the Ministry was assessing and monitoring TASAC performance through the submitted reports. One of the activity targets in the Contract to be assessed in each year was to establish the total number of ship vessels registered per year or the number of vessels that complied with the maritime operational rules.

Therefore, the audit recognizes the efforts made by the Ministry in setting aside the budget to conduct the M&E activity and entering into Performance Contracts with TASAC. However, the audit noted that; as part of the monitoring function, the Ministry conducts Site visits to monitor implementation of development projects by TASAC only on the availability of funds. This indicates no guarantee of conducting full and effective M&E tasks (the performance review and the inspection).

Hence, the recommendation was partially implemented because the Ministry still did not manage to set the mechanism to guarantee funding of effective monitoring activities.

Details of Recommendations that were not implemented

Recommendation 3: The MoWT should establish proper reporting mechanisms which will ensure delivery of information from TASAC regarding safety management in maritime transportation

The recommendation required the Ministry to establish proper reporting mechanisms to ensure delivery of information from TASAC regarding safety management in maritime transportation by 2017/2018. Specifically, the Ministry was to establish proper electronic means of communication. The System is expected to enable the Ministry to record the status of development projects in the sector, including the performance of ship vessels operation along the lakes and sea.

The officials indicated that as a response to the recommended action, the Ministry, through its ICT Unit and Directorate of Policy and Planning reported started the initiatives to develop the Web-based Projects Management System in support of Electronic Government Authority (e-GA). This Project management system will be developed in this FY 2021/22 through the ICT Unit budget.

Despite the claim for the web based project management, there were no documents availed to the auditors such as; Concept note/business case of the procured system, Budget/fund to facilitate the procurement of the system (budget for the Financial Year 2021/22 through the ICT Unit budget), Annual procurement plan showing force account procurement method of the system etc. to support this movement and plans as stated by the Ministry.

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Therefore, this recommendation was considered not implemented.

6.7 Specific Audit Conclusion

Based on the analysis of the implementation status of the recommendations, it can be concluded that the Ministry of Works and Transport (MoWT) made some progress towards implementation of the issued recommendations. However, the Ministry was yet to fully implement the remaining two recommendations, therefore was advised to employ more efforts to ensure that all recommendations are implemented successfully.

6.7.1 Level of Implementation of Audit Recommendations Issued to Tanzania Shipping Agencies Corporations (TASAC)

The audit team noted that TASAC fully implemented one recommendation, partially implemented one recommendation, and four recommendations were not implemented.

A Recommendation that was Fully Implemented by TASAC

The audit team noted that one recommendation was fully implemented out of 6 issued recommendations to TASAC. The recommendation was:

Recommendation 3: Establish a computerized system for documentation of maritime activities such as registration of ships, register for licensed small ships, records of survey and inspections for both ships and small ships, noncompliance with safety standards and so on

TASAC was advised to improve the Maritime Safety Information System (MSMS) system for;

- Registration of ships and small ships (vessels);
- Survey of ships and small ships;
- Keeping vessels' information, including survey or inspection reports & special actions taken against unsafe vessels; and
- Extending Maritime Safety.

It was planned that Information System pilot would run to all maritime regions by June 2018. (Dar es Salaam and Pwani as a pilot)

Interviews and documentary reviews revealed that TASAC managed to establish the computerized system for documentation of maritime activities such as registration of ships, keeping the register for licensed small ships, recording of survey and inspections for both big and small ships, checking for non-compliance with safety standards and so on.

The audit team conducted verification exercise to the sampled regions, namely Dar-es-Salaam, Mwanza and Tanga to verify whether the said system was available, and well utilized and understood by the users. Both the computerized system and hard register books were presented for verification. The system was available, well utilized, and understood by the users.

The audit is of the view that this recommendation was fully implemented; based on the evidences submitted such as the hard register books, registration applications form, list of licensed ships, the Maritime Safety System (MSMS) and clarification provided to the auditors made the audit team conclude that TASAC managed to address this recommendation.

A recommendation that was partially Implemented by TASAC

The audit team noted that out of six issued recommendations to TASAC, one recommendation was partially implemented. The recommendation was:

Recommendation 1: TASAC should ensure that all small ships are licensed and registered timely, and the database is established and maintained

The recommendation required TASAC to ensure that all small ships are licensed and registered timely, and the database are established and maintained by June 2017. TASAC was also required to improve electronic Maritime Safety Management Systems (MSMS) to include registration, surveys and inspections of boats; mechanism for sanctioning the boats operating without safety certificates, definition of penalties; and development of hard copy versions of registers for boats by 2017/18. The Development of database for boats was also expected to be done.

Regarding the Development of boat database; the review of the implementation status and discussions held with Officials from TASAC revealed that TASAC engaged the National Bureau of Statistics (NBS) to

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review and establish a database for small vessels. This was evidenced by the submitted signed memorandum of understanding between TASAC and NBS to conduct a census of small vessels and establish a comprehensive database of small vessels.

Regarding timely licensing and registration of small ships: during the field visit, it was observed that TASAC had already improved its system by ensuring small ships are registered and given licenses timely. The Team also confirmed on the establishment and usage of Marine Time Safety Management System and presence of hard copies of permanent registries for small ships in all Maritime Regions (hardcopy registries) which are used as backups for the online activities.

Regarding the sanctions against boats operating without safety requirements (i.e. certificates, including implementing penalties), it was found that the Tanzania Shipping Agencies Corporation (TASAC) deployed 17 maritime Inspectors & Officers in relevant Maritime Regions to assist in risks based assessments and ensure survey and inspection of small vessels are carried out effectively. The Inspectors have been deployed in the Maritime Region using a risk-based approach. TASAC is in the process of recruiting four additional maritime inspectors through transfer of staff from other Government institutions, who have shown interest to join TASAC. The Inspectors will be deployed in relevant maritime regions on risk bases. The Corporation will continue to deploy the Inspectors in Maritime Regions in accordance with a TASAC organization structure & financial support.

It was noted that TASAC did not still know the total number of marine vessels available in the country, and this was due to the fact that census for small ships was still going on. Generally, there were no actual statistics showing the number of small ships (registered and un-registered) in the areas, consequently making it difficult to supervise and manage the available vessels.

Therefore, the audit team is of the view that this recommendation is partially implemented because TASAC does not have complete statistics of the marine vessels available for efficient management and monitoring of the vessels. It is expected that the signed MoU with NBS, which by January 2022, was supposed to be fulfilled would help TASAC acquire the needed statistics and information regarding the small ships, therefore assisting in registration.

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Recommendations that were not Implemented by TASAC

The audit team noted that out of six issued recommendations to TASAC, four recommendations were not implemented. These recommendations were:

Recommendation 2: TASAC should assess its capacity in terms of human resources and facilities against the existing responsibility to bring to light whether or not they need capacity building and in which areas

In this recommendation, TASAC was required to; assess the current employed Flag & Port State Control Officers and their level of education; develop inspectors to a level of Navigator Class I or Graduate in Marine Engineering with Sea Service Experience or Naval Architecture or Marine Engineer Class I; International Ship Management training.

The follow up audit noted that TASAC did conduct a detailed human resources capacity assessment and identify gaps that would inform its decisions to develop training program of its inspectors.

TASAC claimed to have accomplished number of interventions to improve the capacity of its staff as follows:

(a)   TASAC claimed that during the financial year 2021/22, it selected one Maritime Officer to attend training overseas to study a degree of Master of Science in Naval Architecture. The Officer started the studies since 14th September 2021;

(b)   TASAC continued to scout for a qualified naval architect from other public institutions to seek his/her transfer to the Corporation. In addition, TASAC had the plan to sponsor more staff to enable them pursue further studies in naval architecture in order to plug the gap in expertise permanently;

(c)   From 2018 to 2021, TASAC trained 5 inspectors to upgrade their certificates of competency as deck and engineering officers;

(d)   In 2020 TASAC trained seven Inspectors on refresher/ revalidation of Certificate of Competency (CoC) and Certificate

of Proficiency (COP) relevant to STCW 78 requirement at Dar es Salaam Maritime Institute (DMI);

(e)   TASAC had conducted the following short courses for Inspectors:

- Accident Investigations course – 10 inspectors in 2020, conducted by Dar es Salaam Maritime Institute (DMI); and
- Aids to Navigation and Search and Rescue course – 07 Inspectors in June 2021, conducted by Bandari College Dar es Salaam.

(f)   In 2016/17, the TASAC trained 10 Inspectors on refresher courses relevant to STCW 78 requirement at Dar es Salaam Maritime Institute (DMI);

(g)   In the 2017/18 financial year, the Corporation trained 3 Inspectors at Dar es Salaam Maritime Institute, on Master /Chief Mate Course STCW 78 Reg. II/2;

(h)   In September 2017, the Authority, in collaboration with South African Maritime Safety Authority (SAMSA), trained 16 Inspectors on Port State Inspections;

(i)   TASAC trained its officers on various maritime short courses such as Oil Spill Response Preparedness, 16 Officers attended on 13/12/2017; Quality Management System, 25 Officers attended on 19th – 23rd March 2018; International Ship Management System (ISM), training conducted in 9th – 12th May 2016 and in 6th – 8th December 2016, whereby 9; other training conducted on examination and certification of seafarers; Medical Examination for seafarers training Quality Management System and implementations of International Marine Organization (IMO) mandatory instruments;

(j)   The Corporation also trained 25 officers on Offshore Gas and oil drills on 18th – 22nd June 2018; and

(k)   The Corporation will continue to plan, and train/upgrade the Inspectors to appropriate levels on risk bases.

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The audit acknowledges the efforts done by the TASAC in upgrading the capacity of its human resources. However, the recommendation required TASAC to have conducted an assessment that could have identified gaps and the extent of the need so as to plan and implement proper and effective interventions. Evidences for such assessments were not provided during the follow-up audit to this organization. Besides, no evidences were provided to justify whether the training interventions mentioned above were carried out as planned or not.

Therefore, the audit team concluded that the recommendation was not implemented; because the requirement was TASAC to assess capacity in terms of human resources and facilities against responsibility. The aim was to bring to light whether or not the organization needs capacity building training and in which areas. Instead of the evidences concerning this assessment, the organization explained various training programs implemented and planned without showing whether there were gaps and how such gaps were identified.

Recommendation 4: Establish a coordination mechanism with Fisheries Department (FD) in order to cover fishing vessels for surveys and inspections

In the implementation of this recommendation, TASAC was required to engage a close working relation mechanism with Fisheries Department (FD) to ensure that before getting fishing license Fisheries' Officer, must ensure that the vessels have safety certificates from TASAC. Also, TASAC was required to coordinate the national level meeting with Government Stakeholders, including Fisheries Department - at Regional & National Levels, on annual bases; coordinate special high level (Directors) meetings between TASAC, Ministry of Works and Transport (MoWT), Ministry of Livestock and Fisheries (MoLF), President Office – Regional Administration and Local Government (PO-RALG) - Overseeing Fishing Activities), and to come up with a coordination working mechanism between parties. Also it has the responsibility to establish a working mechanism between TASAC Surveyors and Fisheries Officers at regional and field levels, which shall ensure that fishing boats comply with safety Regulations before being issued with a fishing license.

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Review of Responses from the Tanzania Shipping Agencies Corporation (TASAC) showed that TASAC has a close working relation mechanism with Fisheries Department (FD). As a way to establish linkage between the two, before getting fishing license, the Fisheries' Officer must ensure that the vessels have safety certificates from TASAC. In doing so, TASAC has been conducting several Maritime Safety meetings at the national level. The meetings involved different stakeholder such as Government Institutions, stakeholders in maritime safety, including Fisheries Department; Police Forces; Immigration Department; Tanzania Port Authority (TPA); Tanzania People's Defence Forces (TPDF) Navy; Tanzania Electrical, Mechanical and Electronic Services Agency (TEMESA); and Tanzania Revenue Authority (TRA). The meetings deliberated on matters related to enforcement of maritime safety including the fishing vessels.

It was noted that, based on the requirements of the issued recommendations, it was important to have a coordination mechanism with Fisheries Department (FD) to include fishing vessels for surveys and inspections that were previously not captured.

Even though TASAC did respond to the recommendation by indicating and outlining the meetings conducted with the mentioned entities, it did not provide evidence (Minutes for Maritime Safety meeting with stakeholders conducted on 5th April 2017 and Minutes for Maritime Safety meeting with fisheries conducted on 1st June 2017) to support the said meeting.

Likewise, TASAC did not provide the minutes from the meeting for the steering committee composed of members from the Ministry of Works and Transport (MoWT), TASAC, Ministry of Livestock and Fisheries (MoLF), and TEMESA held on 29th September, 2017 in Morogoro to enable the auditors to verify whether the meetings mentioned were conducted among key stakeholders. There was no evidence to show to what extent the meetings mentioned have improved the coordination mechanism.

Therefore, due to absence of evidence to support the said initiatives, it is concluded that the recommendation was not implemented as required.

Recommendation 5: TASAC should assess the implementation of the set plans for surveys and inspections of vessels

This recommendation required TASAC to make the assessments and improve and evaluate the performance of Surveys and Inspections for marine vessels on a quarterly basis.
TASAC informed the audit team that review of the implementation for the set plans for surveys and inspections of vessels was performed as required (Quarterly).

However, during the audit, TASAC did not provide reports (quarterly review reports) to support that the assessment of the implementation of the set plans for surveys and inspections of vessels were conducted accordingly.

Therefore, the audit concluded that the recommendation was not implemented because, during the audit, the commitment was to be shown by providing the quarterly Review reports that would show that TASAC had been undertaking reviews of the implementation plans for surveys and inspections of vessels every quarter.

Recommendation 6: TASAC should ensure that Surveyors are qualified and well trained as per requirements of the sub-sectors and also are sufficient for attending available vessels

This recommendation required the TASAC to ensure Surveyors were qualified and well trained as per requirements of the sub-sectors and also to ensure that they were sufficient in number for attending the available vessels. This was to be achieved by including the surveyors in their annual training programs plans i.e. Area of training within the Directorate of Marine Safety and Security (DMSS,) and Employment plan for Flag & Port State Control Officers (F&PSCOs).

The responses from TASAC indicated that the authority conducted a training needs analysis and identified gaps which informed its training plans for surveyors, and was planning to continue the review and training of the Inspectors accordingly.

During the interview, the Authority mentioned that this activity was conducted. However, no document was submitted to support that; the

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training needs analysis/assessment as per requirements of the sub-sectors was conducted, there were no training reports provided to support the said initiatives, and no analysis was conducted to assess the number of surveyors needed and those who were available against the available vessels.

Due to the absence of sufficient supporting evidences to show the extent of implementation of this recommendation, the audit team concluded that TASAC did not address the issued recommendation.

6.8 Specific Audit Conclusion

Based on the analysis of the implementation status of the recommendations, it can be concluded that the Ministry of Works and Transport (MoWT), made some progress towards implementing the issued CAG recommendations. However, the Ministry was yet to implement the remaining two recommendations fully, therefore was advised to employ more efforts to ensure that all recommendations are fully implemented.

The audit team noted that TASAC fully implemented 1 recommendation, partially implemented one recommendation and did not implement four recommendations.
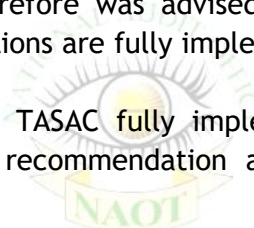
6.8.1 Specific Audit Conclusion on Implementation of Recommendations by TASAC

Based on the analysis of the implementation status of the recommendations, it is concluded that the Tanzania Shipping Agencies Corporations (TASAC) failed to implement most of the recommendations issued. For efficient and effective operations, the agency needs to fully implement all of the CAG recommendations.

6.9 General Audit Conclusion

Based on the analysis of implementation status of the previously issued recommendations, the audit concluded that MoWT and TASAC did not make adequate efforts in implementing the issued recommendations. The Management of all entities are advised to employ more efforts to ensure that all recommendations are fully implemented.

6.9.1 Specific Recommendations to the Ministry of Works and Transport

The Ministry of Works and Transport should:

1. Establish a mechanism that will ensure funds for conducting monitoring and evaluation are timely and adequately set aside to enable monitoring task is effectively executed;

2. Ensure that the reporting system is well established as planned to assist delivery of information from TASAC regarding safety management in maritime transportation as previously recommended by the CAG;

3. Introduce and follow-up mechanism to ensure all issued recommendations are fully implemented; and

4. Follow-up of Implementation directives Issued to TASAC and monitor their Implementation Status from time to time.

6.9.2 Specific Recommendations to Tanzania Shipping Agencies Corporations (TASAC)

The Tanzania Shipping Agencies Corporations (TASAC) should:

1. For the established Maritime Safety Information System, TASAC should consider extending users rights to customers (with limitations) for easy registration, license applications and access to clients' personal information; and

2. Devise a workable mechanism for follow-up of all previously issued recommendations to make sure that they are fully implemented.

CHAPTER SEVEN

FOLLOW-UP AUDIT ON THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS ON THE MANAGEMENT OF ROADS FURNITURE

7.1 Background to the Audit

The audit report on the Management of Roads Furniture was tabled to the Parliament in April, 2017. The objective of the audit was to determine whether the Ministry of Works and Transport (MoWT) through Tanzania National Roads Agency (TANROADS) effectively manage roads furniture given their important role in ensuring safety in road transportation.

7.2 Audit Scope

The main audited entities for this audit were the Ministry of Works and Transport (MoWT) and Tanzania National Roads Agency (TANROADS). The audit scope covered both new and existing roads. The aspects that were covered in this report are provision of the roads furnitures (road signs, markings, safety barriers and traffic signals), maintenance of roads furnitures, monitoring of roads furnitures and coordination among the key actors and stakeholders.

The audit covered the period of five Financial Years, from 2011/12 up to 2015/16, and data were collected from eight roads namely TANZAM Highway (Igawa-Mbeya); Dodoma –Iringa; Morogoro-Dodoma; Chalinze-Segera-Tanga; Dar-Chalinze; Tanga-Horohoro; Mbeya-Lwanjilo-Chunya; and Kilwa Road (Lindi-Mtwara).

7.3 Main Audit Findings

Summary of key findings in this audit were: Road safety issues are not sufficiently addressed because TANROADS did not adequately consider needs of road users when planning for provision of roads furniture. In addition, maintenance of existing roads furniture is not sufficiently done. Besides, TANROADS did not appropriately integrate road furniture data and information in its maintenance systems. On the other hand, the coordination between TANROADS and other road safety actors was not functioning well.

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7.4 Overall Conclusion of the Audit Report

TANROADS has the responsibility of maintaining the national road network and to preserve the investment as well as making it safe for road users. However, TANROADS did not fully achieve this objective. Road safety issues were not well dealt with because TANROADS did not adequately consider road users' needs when planning for the provision of roads furniture. In addition, the installed roads furniture largely did not comply with set standards and were not well maintained. Besides that, TANROADS did not appropriately integrate road furniture data and information in its roads maintenance systems.

7.5 Results from the Follow-up audits on the Implementation of the Recommendations

This part presents the implementation status of recommendations to the Ministry of Works and Transport (MoWT) and Tanzania National Roads Agency (TANROADS). The implementation status was categorized into three levels: recommendations that were fully implemented, recommendations that were partially implemented, and recommendations that were not implemented.

7.5.1 Overall Implementation of Recommendations

A total of 25 recommendations were issued in this particular audit, of which six were directed to the Ministry of Works and Transport (MoWT), and 19 were directed to Tanzania National Roads Agency (TANROADS).

The overall follow-up audit results on the implementation of issued audit recommendations indicated that four of the recommendations were fully implemented, while 16 out of 25 recommendations were partially implemented and five recommendations were not implemented as portrayed in **Table 7.1**:

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Table 7.1: Status of Implementation of the Recommendations by the two Audited Entities

Audited entity	Total number of issued recommendations		Level of implementation					
			Fully implemented		Partially implemented		Not implemented	
	No.	% age	No.	% age	No.	% age	No.	% age
The Ministry of Works and Transport (MoWT)	6	24	1	16.7	2	33.3	3	50
Tanzania National Roads Agency (TANROADS)	19	76	3	15.8	14	73.7	2	10.5
Total	25	100	4	16	16	64	5	20

Source: Analysis of the status of implementation of audit recommendations (2021)

Also, the presentation of the overall results presented in tables based on categories of recommendation (Planning; monitoring, evaluation, and supervision; Decision making; Development/capacity building; Planning; and Coordination) are as shown in **Table 7.2.**

Table 7.2: Category of Recommendations issued to the MoWT and TANROADS and their implementation Status

Category of Recommendations	Total Number of Issued Recommendations per category	Level of implementation per category		
		Fully impleme nted	Partially Implemented	Not implemen ted
Monitoring, evaluation and supervision	9	2	4	3
Decision making	5	0	5	0
Development/Capa city building	2	1	1	0
Performance Measurement	-	-	-	-
Planning	5	1	4	0
Coordination	4	0	2	2
Total	25	4	16	5

Source: Auditors' Analysis of the status of implementation (2021)

Table 7.2, shows that nine recommendations were related to the Monitoring, evaluation, and supervision category. This category had been a challenge in the management of roads furniture. Planning, Decision making categories registered five recommendations each, while coordination and development/capacity building categories registered four recommendations, and two recommendations, respectively.

7.5.2 Results of Follow- up Audits of the Recommendations Issued to TANROADS

A total of 19 audit recommendations were issued to TANROADS. Analysis of the implementation of the issued audit recommendations indicated that three out 19 recommendations were fully implemented, 14 recommendations were partially implemented, and two recommendations were not implemented.

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Details of Recommendations that were not Implemented

Recommendations 5: Establish mechanisms of collaboration with Police and communities living alongside the roads to enhance protection of road furniture against vandalism

This recommendation required TANROADS to consider establishing mechanisms of collaboration with Police and communities to protect road furniture against vandalism. In the action plan developed by TANROADS to implement this recommendation, it was indicated that TANROADS would continue to work together with Traffic Police and communities (Local Leaders) to protect roads furniture against vandalism and damages by drivers or other road users. The audit noted TANROADS explained the measure that without specifying timelines for its implementation to meet the requirement of the audit recommendation.

According to TANROADS, all Regional Managers were instructed to ensure that they liaise with Traffic Police and Local government leaders to take appropriate legal actions (arresting and charging/fining for replacement) any driver who damage/sabotage road signs and furniture.

Through the review of submitted documentary evidences, the audit team noted that TANROADS issued a letter with Reference number TRD/M/G01/VOL. III dated 31st May 2018 requiring Regional Managers to place road signs on the identified areas. Also, the audit team noted that TANROADS issued a letter with Reference number CE. 73/278/01/25 dated 15th June 2021 requiring the police force to provide TANROADS with data regarding accidents vehicle operating speed along four projects located in Mtwara, Ruvuma, Kagera, Njombe and Iringa Regions to enable donors to have information on the mentioned roads prior to the financing of the projects for improving safety of such roads.

These letters saved very crucial purposes however; they did not address the central issue in the CAG's recommendation, i.e. protection of roads furniture.

Therefore, this recommendation was not implemented since TANROADS issued letters that did not provide directives to address the issues of protection of road furniture against vandalism.

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Recommendation 19: LGAs are properly guided on the installation of billboards in urban centres

This recommendation required TANROADS to guide LGAs on the installation of billboards in urban centres. In the action plan developed by TANROADS to implement this recommendation, TANROADS indicated that it would ensure using the Road Reserve Management Manual to control the erection of Billboards and other activities in the Road Reserves routine wise.

Through the review of the implementation status and discussion with officials from TANROADS, the audit team noted that TANROADS submitted two manuals namely the manual for control of advertising and manual for controlling utility installation within the road reserves. However, there was no evidence showing that the manuals were circulated to LGAs to guide LGAs on the installation of billboards in urban centers.

Therefore, this recommendation was not implemented since TANROADS did not circulate the manuals to LGAs to guide them on the installation of billboards in urban centers.

Details of Recommendations that were Partially Implemented

Recommendation 1: TANROADS should involve key stakeholders in road safety during planning and designing of roads and that road safety audit teams should include different experts such as traffic police officials, urban planners, and knowledgeable local people.

This recommendation required TANROADS to involve key stakeholders in road safety during the planning and designing of roads. In the action plan, TANROADS indicated that it would continue to ensure that he Design Consultants are tasked to contact planners, Engineers, Authorities, and communities during the designing stage of the construction contracts. Also, TANROADS indicated that in carrying out Road Safety Audit /Inspection using independent firms, it would continue to include Traffic Police as key staff to undertake RSA and also to include other relevant stakeholders such as Local Government, Public members on a continuous basis.

Through the review of submitted implementation status and discussions with officials from TANROADS, the audit team noted that TANROADS through

supervision contracts for Tabora – Koga - Mpanda; Mbinga - Mbambabay; Arusha - Holili; Dodoma City Outer Ring Roads; Kabingo – Kasulu - Manyovu; BRT Phase -2; Tanga – Pangani – Saadan - Bagamoyo instructed consultants to involve staff in the fields of sociologists, economists, and engineers as key staff in the service contracts. However, there were no stakeholders such as police or planners and authorities regarding road safety issues.

Therefore, this recommendation was partially implemented since TANROADS managed to involve only staff in the fields of sociologists, economists, and engineers as key staff in the service contracts leaving other key staffs.

Recommendation 2: TANROADS should strengthen the supervision to ensure that all required road signs, markings and guard rails are appropriately provided and protected as per specification

This recommendation required TANROADS to strengthen supervision for the provision of road furniture. In the action plan, TANROADS indicated that TANROADS would continuously emphasize the improvement of supervision and monitoring of the installation of road signs and markings along Trunk and Regional roads.

Through the review of the implementation status and discussions with TANROADS officials, the audit team noted that TANROADS issued a letter with Reference number ED. 278/291/01/191 dated 5th May 2021 requiring all Regional Managers to repair roads signs and markings. However, there were no updated reports on the implementation status of directives issued by the Chief Executive Officer of TANROADS to all Regional Managers.

Therefore, this recommendation was partially implemented since TANROADS managed to only issue a letter with the directives but did not provide the evidences to show that they were implemented. Furthermore, there were no updated reports on the implementation status of directives issued.

Recommendation 3: TANROADS should ensure that the safety needs of road users are taken into consideration during the provision of roads furniture.

This recommendation required TANROADS to consider the safety needs of road users during the provision of road furniture. In the action plan,

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TANROADS indicated that, it had hired independent consultant to undertake comprehensive RSA for the following projects; Tabora – Koga - Mpanda; Mbinga - Mbambabay; Arusha - Holili; Dodoma City Outer Ring Roads; Kabingo – Kasulu - Manyovu; BRT Phase-2; and Tanga – Pangani – Saadan – Bagamoyo.

Also, TANROADS in the action plan indicated that it would continue requesting the Regional Managers to submit Action Plans for Implementation of road safety activities for ensuring allocated funds are spent as intended, especially on ensuring safety needs for road users including signs for people with disabilities.

Through the review of the implementation status and discussion with officials of TANROADS, the audit team noted that TANROADS received action plans for implementation of road safety signs from Arusha, Dodoma, Dar es Salaam, Kigoma, Kilimanjaro, Manyara, Singida, Tanga, Coast and Mtwara regions, however, there were no progress reports showing the status of the planned activities.

Therefore, this recommendation was partially implemented since the implementation processes for the directives were still ongoing.

Recommendation 4: TANROADS should not issue certificate of completion of the road works (substantial or final) if the safety aspects of the roads such as road signs and road-surface markings, guard-rails and all safety structures are not dully completed

This recommendation required TANROADS to withhold the certificates of completion of the road works (substantial or final) if the safety aspects of the road such as road signs and road-surface markings, guard-rails and all safety structures are not dully completed. In the action plan, TANROADS indicated that it would continue to ensure that taking over of road projects is done only when the projects are substantially completed, in all aspects including installation of road furniture as per contracts.

A review of the implementation status showed that all newly completed road projects were accepted, and completion certificates were issued when all the required road furniture are appropriately placed on the roads:

Review of minutes of the final project, namely Kikusya - Ipinda - Matema; Mbinga - Mbamba Bay; Mpanda - Ifukutwa; and Sumbawanga - Kasanga Port,

showed that handing over was done for four projects and completion certificates were issued when all the required road furniture were appropriately placed on the roads.

Therefore, this recommendation is partially implemented since the exercise is still ongoing.

Recommendation 6: TANROADS should ensure that the budgets allocated to its Regional Offices for roads safety including the installation of signs for people with disabilities are used for intended purposes

This recommendation required TANROADS Regional Offices to have budgets for road safety that includes installations of signs for people with disabilities. In its action plan, TANROADS indicated that it would continue requesting the Regional Managers to submit Action Plans for the implementation of road safety activities to ensure allocated funds are spent as intended.

Through the review of the implementation status, the audit team noted that TANROADS headquarters had allocated funds to all Regional Offices to cater for road safety activities including the installation of signs for people with disabilities. Also, TANROADS issued the letter (Internal Memorandum) with Reference number TRD/HQ/G/06/Vol. VII/136 dated 15th July 2020, requiring all Regional Managers to prepare and submit their action plans for installation of road signs, including signs for people with disabilities and road markings by 24th July 2020.

However, the audit will further conduct physical verification to assess the installation of the road signs in the selected routes.

Therefore, this recommendation was partially implemented since TANROADS managed to issue the letter with directives but did not show if and how such directives were implemented.

Recommendation 9: TANROADS should include planning and budgeting for the roads furniture maintenances in the RMMS

This recommendation required TANROADS to include in the RMMS planning and budgeting for the roads furniture maintenances. In the action plan developed by TANROADS to implement this recommendation, TANROADS

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indicated that it would consider accomplishment of this responsibility as it has a cost implication for full implementation. However, there was no specified time for implementing the recommendation.

Through the review of the implementation status and discussion with officials from TANROADS, the audit team, noted that the Road Maintenance Management System (RMMS) had included planning and budgeting system for some road furniture maintenance activities based on roads inventory data such as road signs, guard rails, road markings, and so forth.

The audit team verified the RMMS and found that the system can generate cost for roads furniture. However, the system produces unrealistic budget plan as it has not been upgraded for the past five financial years and cannot capture current condition of road furniture. Therefore, the recommendation was partially implemented since TANROADS s managed to ensure that the RMMS system can generate a cost for roads furniture.

Recommendation 10: TANROADS should specify the timeframe for replacement or repair for the damaged or stolen roads furniture

This recommendation required TANROADS to set a timeframe within which replacement of the damaged or stolen road furniture must be done. In the action plan developed by TANROADS to implement the recommendation, TANROADS indicated that it would ensure replacements or repair of damaged or stolen roads furniture are done as per the allocated budget by 30th September 2017.

Through the review of the implementation status and discussions with officials from TANROADS, the audit team noted that TANROADS issue a letter with reference number ED.278/291/01/191 dated 5th May 2021 requiring all Regional Managers to have a regular inspection and proper installation of road signs on the roads. Also, TANROADS issued a letter with Reference number TRD/M/G01/VOL.III dated 31st May 2018 requiring all TANROADS Regional Managers to replace vandalized road signs. However, there was no timeframe stipulated for the response on vandalized roads furniture.

Therefore, this recommendation was partially implemented since TANROADS managed to issue the letter to instruct conduct of regular inspections and proper installations of road signs on the roads, but there was no timeframe

for the actions to repair or replace the vandalized roads furniture, that was stipulated in the letters.

Recommendation 12: TANROADS should direct Regional Offices to use legal procedures to compel those who damage road furniture to compensate for the damages

This recommendation required TANROADS to direct its Regional Offices to use legal procedures to compensate damaged road furniture. In the action plan to address the recommendation, TANROADS indicated that it would insist its Regional Managers to collaborate with Police to comprehend drivers, who damaged road furniture and penalize them according to Roads Act No. 13 of 2007 and its Regulations of 2009. However, there was no specified time for the implementation of this recommendation.

Through the review of the implementation status and discussions with officials from TANROADS, the audit team noted that TANROADS issued a letter with Reference Number TRD/M/G01/VOL.III dated 31st May 2018, requiring Regional Managers to make improvement/rectification on road signs to the trunk and regional roads.

The audit team found this recommendation partially implemented since TANROADS managed to only issue a letter with directives of making improvements/rectification on road signs to the trunk and regional roads but did not provide the evidences on implementation of the directives.

Recommendation 13: TANROADS should ensure that awareness campaigns are continuously conducted, and the public knows the contacts of the focal road safety personnel for each region

This recommendation required TANROADS to ensure awareness campaigns are continuously conducted and the public to know the contacts of the focal road safety personnel for each region. In the action plan developed to implement this recommendation, TANROADS indicated that it would continue to conduct an awareness campaign to the public using public gatherings, Media, i.e., Radios, Newspapers, TVs, Blogs during Road Safety Week and the TANROADS Website. Moreover, the Agency promised to establish emergency call number for the public to give any information; and improve monitoring and follow-ups for implementation of Road Safety Audit recommendation and allocate

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funds to each region used for implementation, however, there was no timeframe specified for implementation of this recommendation through the various measures mentioned above.

Through the review of the implementation status and discussion with officials of TANROADS, the audit team noted that TANROADS submitted evidence on conducted awareness campaigns on roads furniture (Reports of road safety awareness campaigns of 3 road projects (i.e. Tabora – Koga - Mpanda, Mbinga –Mbamba bay, BRT Project Phase two through the Road safety week and Nanenane Exhibitions). However, contacts of the focal the road safety focal persons for each region were still not communicated to the public.

Therefore, the recommendation was partially implemented since TANROADS managed to only conduct awareness campaigns on roads furniture without communicating contacts of the focal road safety persons for each region to the public.

Recommendation 14: TANROADS should ensure that the recommendations from roads safety audits are implemented

This recommendation required TANROADS to implement recommendations from roads safety audits. In the action plan developed to implement this recommendation, TANROADS indicated that it would improve monitoring and follow-up on the implementation of Road safety audit recommendations and allocate funds to each region used for implementation. However, there was no time specified for the implementation of this recommendation.

Through the review of the implementation status and discussions with officials from TANROADS, the audit team noted that TANROADS submitted Roads Safety Audit Reports to Ruvuma, Tabora, Katavi, Coast zone (Dar es Salaam, Coast region, Lindi and Mtwara) instructing the Regional Managers to implement them. However, there was no implementation status from the individual mentioned regions.

Also, TANROADS issued the letter with Reference number TRD/HQ/G/06/Vol. VII/136 dated 15th July 2020 for allocating road safety funds to all Regional Managers and requiring them to submit their Action Plans.

The audit team will further request for implementation status of road safety audit recommendations issued to the regions during physical verifications at the sampled regions.

Therefore, this recommendation is partially implemented since TANROADS has issued a letter with directives, but the directives have not been implemented.

Recommendation 15: TANROADS should assign responsibility for implementing the recommendations between the Directorate of Projects and the Directorate of Maintenance

This recommendation required TANROADS to assign responsibilities for implementing the recommendations between the Directorates of Projects and Maintenance. In the action plan developed by TANROADS to implement this recommendation, it was indicated that TANROADS would continue to improve its internal communications to ensure that Road Safety Audit (RSA) reports are prepared by the Directorate of Planning, and make sure that the respective the Directorate required to implement the recommendations do so immediately.

Through the review of the implementation status and discussions with officials of TANROADS, the audit team noted that Directorate of Planning issued an Internal Memorandum dated 25th March 2021 to the Directorate of Project to comment on the proposed layout of Ruhuji T-junction as the new project.

Furthermore, the audit team reviewed a memo from the Director of Planning (DPL) notifying the Director of Projects (DPR) on the monitoring of Compliance in Environmental and Social Management Plan (ESMP), Helath Sector Management Plan (HSMP), and TMP implementation through internal memo from Ag. DPL to DPR dated 29th June 2021; and internal memo on submission of Site Visit Report from DPL to DPR dated 22nd April 2021. However, the Site Visit Report was missing in the file. Besides, submission of evidence was done only for two projects in one financial year, something which makes communication to be considered not sufficient.

Therefore, this recommendation was partially implemented since TANROADS managed to issue a memo with directives. However, not all directives have been implemented.

Recommendation 16: TANROADS should send the Road Safety Audit reports to its Regional Offices to facilitate implementation of the recommendations

This recommendation required TANROADS to send the Roads Safety Audit Reports to regional offices to facilitate the implementation of recommendations. In the action plan developed by TANROADS to implement the recommendation, it was indicated that the Agency would share the conducted Road Safety Audit Reports with its Regional Offices for ease of implementation as recommended routine wise.

Through the review of the implementation status and discussions with TANROADS officials, it was noted that TANROADS issued an Internal Memo requiring Regional Managers of Geita, Kagera, Rukwa, Katavi, and Kilimanjaro (Internal Memo with Reference number TRD/HQ/G/06/Vol. IX/154 dated 6th August, 2020) to implement recommendations of Road Safety Audit. However, the team will further assess the availability of the implementation reports in the sampled Regions for verification.

Therefore, the recommendation was considered partially implemented since TANROADS managed to only issue a letter with a number of directives that have not been implemented.

Recommendation 17: TANROADS should share the road safety audit reports with other key stakeholders such as Roads Fund Board, LATRA (formerly known as SUMATRA) and TEMESA

This recommendation required TANROADS to share the road safety audit reports with other key stakeholders. In the action plan to implement this recommendation, it was indicated that TANROADS would share the Road safety Audit reports with Road Fund for the purpose of implementing the recommendation immediately.

Through the review of implementation status and discussions with officials from TANROADS, the audit team noted that TANROADS issued a letter with Reference number CE.293/390/01/39 dated 10th March 2021 to LATRA in

which TANROADS provided information on challenges of Road Safety to reply to a letter from LATRA whereby LATRA requested such information as per latter with Ref. DA226/279/01/19 dated 25th February 2021. However, there is no evidence showing that TANROADS shared such information with other stakeholders such as financiers.

Therefore, this recommendation was considered partially implemented since TANROADS managed to only issue a letter with a number of directives that were not implemented.

Recommendation 18: TANROADS should ensure that teams conducting road safety audits are composed of some multi-disciplinary members as required by the guide for road safety audits

This recommendation required TANROADS to ensure that teams conducting road safety audits are composed of some multi-disciplinary members. In the action plan developed to implement this recommendation, it was indicated that TANROADS would ensure that the Independent Consultant hired for undertaking the RSA include Traffic Police as one of his key staff for undertaking the assignment.

Through the review of the implementation status and discussions with TANROADS' Officials, the audit team noted that TANROADS prepared ToR for Consultancy Services to undertake Road Safety Audit (RSA) for the selected five road projects which are Tabora-Koga-Mpanda, Mbinga-Mbababay, Dodoma City Outer Ring Roads, Kabingo-Kasulu-Manyovu, and Tanga-Pangani-Saadani-Bagamoyo and noted the involvement of Road Safety Engineer (Team Leader), Highway Engineer, Enforcement Officer, and Communication Specialist in the RSA teams.

Further review of the submitted documentary evidences indicated that Curriculum Vitae (CVs) for the enforcement officers for the two projects had been included. The projects are Tabora-Koga-Mpanda and Mbinga Mbamba bay. However, there are no CVs for the other three projects Officers.

Therefore, this recommendation was partially implemented since the implementation of the recommendation was still ongoing with other projects. Also, CVs for the remaining three projects Officers were submitted.

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Details of Recommendations that were Fully Implemented

Recommendation 7: TANROADS should prepare plans specifically for the maintenance of roads furniture and allocate a budget specifically for that

This recommendation required TANROADS to prepare plans specifically for maintenance of roads furniture and allocate budget specifically for that. In the action plan developed to implement the recommendation, TANROADS indicated that it would instruct Regional Managers to prepare the Action Plans for implementation of Road Safety activities in every financial year as per the allocated budgets. However, TANROADS did not specify the timeframe for implementation of the recommendation.

Through review of the implementation status and discussions with officials from TANROADS, the audit team noted that TANROADS Regional Managers submitted the Annual Action Plans and budgets for management of roads furniture as per allocated funds.

Through the review of the submitted Annual Actions Plans of ten selected regions, namely: Arusha Region; Tanga Region; Kilimanjaro Region; Dodoma Region; Dar es Salaam Region; Kigoma Region; Manyara Region; Mtwara Region; Coast Region; and Singida Region. The audit team also confirmed that that the Regions had already submitted their specific plans for maintenance of roads furniture and allocated budget specifically for that.

Therefore, this recommendation was fully implemented since the regions submitted prepared plans specifically for the maintenance of roads furniture.

Recommendation 8: TANROADS should update the forms for road condition and inventory survey to capture information related to roads furniture

This recommendation required TANROADS to update the forms for road condition and inventory survey to capture information related to roads furniture. In the action plan to implement this recommendation, TANROADS indicated that it would update the Inventory Survey Forms to capture road furniture immediately.

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Through the review of the implementation status and discussion with officials of TANROADS and review of the submitted evidence, the audit team noted that the form for road condition and inventory survey was updated to capture information related to roads furniture.

The audit team also verified that the forms for reporting road condition and conducting inventory survey in the Road Maintenance Management System (RMMS) and noted that forms for road condition and inventory survey capture information related to roads furniture. However, the Road Maintenance Management System (RMMS) cannot capture the conditions of the road furniture.

Therefore, this recommendation was fully implemented since the Road Maintenance Management System (RMMS) has been updated the inventory survey forms to capture road furniture.

Recommendation 11: TANROADS should establish a sustainable in house capacity building program for the regional road safety focal persons and the staff responsible for road safety and environment issues

This recommendation required TANROADS to establish a sustainable in house capacity building program for the regional road safety focal persons and the staff responsible for road safety and environment issues. In the action plan to implement this recommendation, TANROADS indicated that it would continue to build the capacity of its Road Safety focal persons in Regional Offices by conducting In-house On-job training Zonal wise annually, to equip the engineers with road safety knowledge. This was regarded an important move which also facilitate attendance to the international training in road safety by the engineers. However, TANROADS did not specify the time for implementation of this recommendation.

Through the review of the implementation status and discussion with officials from TANROADS, the audit team noted that TANROADS had been conducting on-job training on Road safety management to Engineers from all 26 Regional offices and Headquarters from time to time.

Through the review of Training Reports, the audit team noted that TANROADS conducted training as a means of capacity building as evidenced in: Report of the Workshop on Road Safety, Environmental and Social Management Issues for TANROADS' Staff Held in Tanga Region From 18th to

21st June 2019; Report on the Training Workshop for Road Safety, Environmental Management and Social Issues to TANROADS Staff- held in Kilimanjaro Region 27th to 30th November 2018; and Report of the Workshop on Road Safety, Environmental and Social Management Issues for TANROADS Staff held in Tabora Region: 2nd – 6th March 2020.

Therefore, this recommendation was fully implemented since TANROADS managed to build the capacity to the Regional road safety persons whereby the focal person is Regional Manager in each Region.

7.6 Results of Follow-up audits on implementation of the Recommendations to the Ministry of Works and Transport (MoWT)

There was a total of six recommendations were issued to TANROADS in this particular audit, of which one recommendation was fully implemented, while two recommendations were partially implemented, and three recommendations were not implemented.

Details of Recommendations that were Not Implemented

Recommendation 2: The Ministry of Works and Transport should ensure that recommendations from Roads Safety Audits are implemented

This recommendation required the Ministry of Works and Transport to ensure that recommendations from Roads Safety Audit are implemented. In the action plan to implement this recommendation, the Ministry of Works and Transport indicated that it would take various initiatives to ensure recommendations from safety audits are implemented and make follow up through Monitoring and Evaluation (M&E) processes conducted quarterly. In addition, the Ministry promised to make enquiry on responses on the action taken to address road safety audit recommendations from TANROADS an on-going activity.

Through the review of the implementation status, the audit team noted that the Ministry of Works and Transport submitted Reports which did not show any evidences to prove conduct of monitoring and evaluation that on quarterly basis as claimed by the Ministry Officials. However, MoWT submitted reports on joint visits conducted by MoWT and TANROADS.

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Therefore, this recommendation was not implemented since the Ministry did not show evidences that it conducted monitoring and evaluation as required.

Recommendation 4: The Ministry of Works and Transport should ensure that there is a systematic way in data and information sharing

This recommendation required the Ministry of Works and Transport to ensure that there is a systematic way in data and information sharing. In the action plan to implement this recommendation, the Ministry of Works and Transport indicated that it would conduct training on the use of the data and information sharing system to staff from TANROADS, Ministry of Home Affairs (MoHA) and Ministry of Works and Transport (MoWT) by 2017/2018.

Through the review of the implementation status and discussion with officials from the Ministry, the audit team noted that the Ministry conducted training. However, it was noted that the submitted evidence for conduct of the of Road Accident Information System (RAIS) training to Police Officials was done in the year 2016, a time before the issuance of the audit report (2017); hence, the evidence does not provide an adequate response. Similarly, the audit team noted that there were no submitted new evidences as the submitted training reports and attendance registers are of August-to October 2016, the time before issuance of the audit report.

Therefore, this recommendation was not implemented since the submitted evidence were not availed at the time before the issuance of the audit report on roads furniture.

Recommendation 6: The Ministry of Works and Transport should ensure that LGAs are properly guided on the installation of advertisement boards in urban centres

This recommendation required the Ministry of Works and Transport to ensure that LGAs are properly guided on the installation of advertisement boards in urban centres. In the action plan to implement this recommendation, the Ministry of Works and Transport (MoWT) indicated that it would, through TANROADS conduct a routine check-up to ensure that Advertisement Boards in Urban areas are properly installed according to the Road Reserve Management Manual (2006). The Ministry promised to make this an on-going activity.

Through the review of the implementation status and discussion with officials of the MoWT, the audit team noted that the MoWT submitted evidence. However, there was no evidence showing that the Ministry reminds TANROADS to share the Road Reserve Management Manual (2006) that guides the installation of advertisement boards in urban centres with the LGAs. Also, there are no evidence showing that the MoWT reminds TANROADS to conduct routine check-ups.

Therefore, this recommendation was not implemented since there are no evidence showing that LGAs are guided on the installation of advertisement board in urban centres.

Details of Recommendations that were Partially Implemented

Recommendation 3: The Ministry of Works and Transport should ensure that there is a clear understanding of the roles and responsibilities of each institution

This recommendation required the Ministry of Works and Transport to ensure a clear understanding of each institution's roles and responsibilities. In the action plan to implement the recommendation, the Ministry indicated that it would continue to remind their institutions/ Agencies to execute their duties as per their Establishment order as an ongoing activity.

Through the review of the implementation status and discussions with officials of the MoWT, the audit team noted that the Ministry issued a letter requiring Tanzania National Roads Agency (TANROADS), Tanzania Electrical Mechanical and Electronic Service Agency (TEMESA) and SUMATRA to submit their action plans for Road Safety activities for checkup and coordination. Also, remind them to abide by their roles and responsibilities as per the establishment order.

The audit team reviewed the submitted documents and found that there were attachments of the requested documents i.e. the action plans for Road Safety activities for checkup and coordination. These were submitted to the Ministry from TANROADS. The attachments also contained the action plans for Road Safety activities from SUMATRA submitted for checkup and coordination.

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However, this recommendation was considered partially implemented since the MoWT managed to issue a letter with a number of directives whose implementation was still ongoing.

Recommendation 5: The Ministry of Works and Transport should ensure that the RAIS Database is user friendly, and the data is easily accessed by the stakeholders.

This recommendation required the Ministry of Works and Transport to ensure that the Road Accident Information System (RAIS) Database is user friendly and the data is easily accessed by the stakeholders. In the action plan to implement the recommendation, the Ministry indicated that it would improve the system to suit stakeholders needs and training on the use of the RAIS is planned to be conducted to stakeholders as an ongoing activity.

Through the review of the implementation status and discussion with the MoWT, the audit team noted that the MoWT signed a Memorandum of Understanding (MOU) with the University of Dar es Salaam, College of Information and Communication Technology (CoICT). The discussion stated that, among other areas of technological cooperation with this MoU the CoICT would improve and expand the coverage of Road Accident Information System (RAIS). However, review of the MoU revealed that the MoU did not cover aspect for expanding the coverage of the Road Accident Information System (RAIS).

Also, review of the MoU, indicated that provision of services for improvement and expansion of Road Accident Information System (RAIS) is still in progress as the kick-off meeting for execution of the system, and was conducted on 25th January 2018 with the participation of stakeholders from MUHAS, MNH, Traffic Police Headquarters, Police Headquarters, MoWT, and Police Dar es Salaam Academy. In addition, the meeting for improving Terms of Reference (ToR) was conducted on 1st February, 2018.

Further review of the submitted evidences showed that the MoWT submitted attendance register and training reports before issuance of the audit report recommendations (Attendance register is of August-October, 2016 while the training is of August-September, 2015).

Therefore, this recommendation was ranked partially implemented since, up to the time of the follow-up audit the provision of services for the improvement and expansion of RAIS was still in progress. However, the activity that was done by the Ministry by that moment was just to conduct the kick-off meeting.

Details of Recommendation that was Fully Implemented

Recommendation 1: TANROADS should conducts roads safety audits at each stage of the road project i.e. from the planning stage to operation of the road

This recommendation required the Ministry of Works to ensure that TANROADS conducts roads safety audits at each stage of the road project, i.e. from the planning stage to the operation of the road. In the action plan to implement the recommendation, the Ministry indicated that it would make follow up through its Monitoring and Evaluation system.

Through the review of the implementation status and discussion with officials of the MoWT, the audit team noted that the Ministry wrote a letter to the Chief Executive Officer (CEO) of TANROADS through a letter with reference number BA.163/262/01/29, dated 23rd October 2019, to notify the Chief Executive Officer of TANROADS on road safety inspections on road signs and furniture and instructed CEO of TANROADS to inform TANROADS Regional Managers of Singida, Tabora, Njombe, Ruvuma, Mbeya, Rukwa, and Katavi regions on the assignment.

Further review of the submitted Reports from the Ministry showed that the Ministry conducted the assignment. The findings and recommendations of the report were sent to TANROADS for implementation. The audit team reviewed the attached eight reports on road safety audit for the assignment conducted by MoWT in Rukwa, Mwanza, Katavi, Tabora, Singida, Arusha, and Kilimanjaro regions.

Therefore, this recommendation was fully implemented since the Ministry of Works managed to issue a letter and directives to TANROADS and the issued directives, were implemented.

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7.7 Specific Conclusion

7.7.1 Specific Audit Conclusion on the Implementation of Recommendations by TANROADS

Based on the analysis of the implementation of the recommendations, it is concluded that TANROADS has not adequately implemented the issued recommendations. For the efficiency and effectiveness operations, the agency needs to fully implement all of the issued recommendations.

7.7.2 Specific Audit Conclusion on Implementation of Recommendations by the Ministry of Works and Transport (MoWT)

Based on the analysis of the implementation of the recommendations, it is concluded that MoWT did not adequately implement the issued recommendations. For the efficient and effective operations, the Ministry needs to fully implement all of the issued recommendations.

7.8 Specific Recommendations

7.8.1. Recommendations to Tanzania Roads Agency (TANROADS)

TANROADS should:

1. Ensure that all issued recommendations are fully implemented;

2. Strengthen communications system with Regional Officers for the timely responses on road safety issues;

3. Establish mechanisms of collaboration with Police and Communities living alongside the road on the protection of road furniture against vandalism; and

4. Strengthen monitoring and evaluation for improving results on Road Safety Audit.

7.8.2 Recommendations to the Ministry of Works and Transport (MoWT)

The Ministry of Works and Transport should:

1. Ensure that all issued recommendations are fully implemented;

2. Enquire timely responses on actions taken on road safety audit recommendations from TANROADS;

3. Conduct follow-ups and monitor Implementation of the recommendations that were issued to TANROADS from time to time;

4. Establish a mechanism that will ensure funds for conducting monitoring and evaluation are timely and adequately set aside to ensure that monitoring tasks are undertaken effectively; and

5. Ensure that LGAs are correctly guided on installing advertisement boards in urban centres.
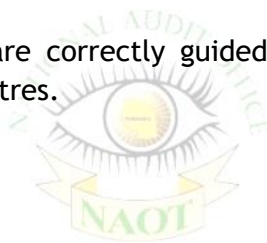
FOLLOW-UPS ON THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS ON THE MANAGEMENT OF AGREEMENTS BETWEEN THE GOVERNMENT AND PRIVATE HOSPITALS

8.1 Background

Performance Audit Report on the Management of Agreements between the Government and Private Hospitals was tabled to the Parliament in April 2017. The main audited entities were; the Ministry of Health, Community Development, Elders, Gender and Children (MoHCDGEC) currently Ministry of Health (MoH) and the President's Office – Regional Administration and Local Government (PO-RALG).

The main objective of the audit was to assess whether agreements entered between the Government and private hospitals were adequately managed.

Specifically, the audit aimed at examining the adequacy in planning for hospital agreements including all preparatory activities before entering into agreements; the extent of the implementation of the agreements; and monitoring and evaluation of those agreements.

8.2 Audit Scope

The audit was conducted across two ministries, namely the Ministry of Health, Community Development, Elders, Gender and Children (MoHCDGEC) and the President's Office – Regional Administration and Local Government (PO-RALG).

The audit focused on health services by the health facilities where the Government works with private organizations through service agreements. The audit covered basic aspects of planning, implementation, monitoring and evaluation of Hospitals' agreements. The audit covered four financial years from 2012/13 to 2015/16.

Data for the audit were collected from four regions, namely, Shinyanga, Mwanza, Kilimanjaro, and Lindi.

8.3 Main Audit Findings

    (a) Inadequate Plans Before Entering in performance Agreements: the Government had no appropriate plans for entering into agreements with private health facilities.

    (b) Absence of Needs Assessments: No need assessments were conducted prior to signing of the agreements; also, MoHCDGEC did not develop the guidelines for the preparations process of signed agreements. In addition to that, the government did not conduct assessments to determine the facility's capacity prior to its designations.

    (c) Inadequate Discharge of Obligations as per Agreements: the parties did not discharge their obligations in accordance with the terms and conditions of the agreements. There was no transparency between the government and private partners during the preparation of annual action plans and budgets as each party planned and budgeted separately.

    (d) Inadequate Disbursement of Funds: the Government disbursed inadequate funds to Local Government Authorities (LGAs) and health facilities to finance health activities. The funds were also not timely disbursed.

    (e) Existence of Un-harmonized recruitment and Staff Emoluments: There was un-harmonized recruitment and Personal emoluments payment of staff.

    (f) Inadequate Monitoring of Implementation of Agreements: Moreover, findings revealed that the government did not adequately monitor the implementation of hospitals agreements.

8.4 Overall Conclusion of the Audit Report

The general conclusion of this audit is that MoHCDGEC and PO-RALG did not adequately manage hospital agreements. Consequently, planning, implementation and monitoring of hospital agreements were not efficiently and effectively done. The Government did not apply an active and proactive

approach when entering into agreements with the private health services providers.

8.5 Results of the Follow-up audit on the Implementation of the Recommendations

This part presents the implementation status of issued recommendations to the Ministry of Health and PO-RALG in four categories: recommendations that were fully implemented, partially implemented, not implemented, and those that were overtaken by event.

8.5.1 Overall Implementation of Issued Recommendations

A total of 21 recommendations were issued in this particular audit. The overall follow-up results on the implementation of issued audit recommendations indicated that out of 21 issued recommendations three recommendations were fully implemented, 10 recommendations were partially implemented, seven recommendations were not implemented, and one recommendation was overtaken by event.

Table 8.1 provides a detailed description of all recommendations by showing the total number of recommendations issued to each specific audited entity and a specific number of recommendations that were fully implemented, partially implemented, not implemented, and those overtaken by events.

Table 8.1: Implementation Status of Audit Recommendations by the Ministry of Health and PO-RALG

Audited Entity	Total Number of Recommendations	Level of Implementation per Category			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
PO-RALG	10	1	6	2	1
Ministry of Health	11	2	4	5	0
Total	21	3	10	7	1

Source: Auditors' Analysis of Responses from Audited Entities, 2021

As indicated in **Table 8.1,** the total of 21 recommendations was issued to both the Ministry of Health and PO-RALG. 11 recommendations were issued

to the Ministry of Health, while 10 recommendations were issued to the PO-RALG.

Out of 11 recommendations issued to the Ministry of Health, two recommendations were fully implemented, four recommendations were partially implemented, and five recommendations were not implemented. On the other hand, of the 10 issued recommendations to the PO-RALG, one recommendation was fully implemented, six recommendations were partially implemented, two recommendations were not implemented while one recommendation was overtaken by an event.

Further analysis of the issued recommendations per each cluster or category was made. The analysis made was based on the recommendations which were not implemented. **Table 8.2** indicates recommendations that were not implemented in each category.

Table 8.2: Category of Recommendation Not Implemented

Category of Recommendation	Total Number of Issued Recommendations	Number of Recommendations Not Implemented
Planning	6	1
Coordination	6	3
Monitoring and Evaluation	9	3
Total	**21**	**7**

Source: Auditors' Analysis of Implementation status, 2021

Table 8.2 illustrates that, seven out of 21 issued recommendations were not implemented. These recommendations were in categories of Planning (one), Coordination (three) and Monitoring and Evaluation (three).

8.5.2 Level of Implementation of Audit Recommendations Issued to the Ministry of Health

There were a total of 11 recommendations issued to the Ministry of Health and that two recommendations were fully implemented, four recommendations were partially implemented, and five recommendations were not implemented.

Details of the Recommendations that were Fully Implemented by the Ministry of Health

Recommendation 1: Ministry of Health should prepare and disseminate guidelines for developing and implementing hospitals agreements

Responses from the MoH indicated that the guideline named *"Mwongozo wa mkataba wa utoaji wa Huduma za Afya Baina ya Sekta ya Umma na watoa Huduma Binafsi"* was developed, printed and disseminated to all implementers which are regional and zonal private hospitals.

Evidence submitted to the Auditors and interviews held with MoH officials indicated that MoH prepared such guidelines which provide for the process of preparing and implementing the hospital agreements. The guideline also provided details on the process and contents of the preparation and implementation of the guideline, respectively. These matters included staff salaries, cost of medicines and medical equipment, staff training, development projects such as the construction of laboratories and maintenance of buildings, operation costs, and cost of transport and transportation. The guideline was signed by Dr. Mpoki Ulisubisya, the Permanent Secretary on 23rd June 2019.

Furthermore, documents showing dissemination of the guidelines to implementers and Hospital agreements developed based on the issued guideline were submitted to the Team for verification. These include signed hospital agreements between the Kilimanjaro Christian Medical Centre (KCMC) dated 20th January 2020 and Comprehensive Community Based Rehabilitation in Tanzania (CCBRT) dated 21st January 2020.

Therefore, the recommendation was considered satisfactorily implemented by the MoHCDGEC.

Recommendation 3: Ministry of Health should conduct an assessment of private Hospitals' capacity before entering into agreements with private hospitals and accredit them to Zonal Referral Hospital

On this recommendation, the Ministry of Health responded to had conducted an assessment study to 10 hospitals at the regional level and the report was prepared which shows the capacity of each hospital. The three zonal

Hospitals (Bugando Medical Centre, KCMC and CCRBT) signed the Agreements depending on the approved budget. The agreements were seen and verified by comparing them with the approved budgets.

Review of the responses and evidences submitted showed that the capacity assessment was conducted in 2018 to 13 hospitals. Among the 13 hospitals, 10 were Regional Referral Hospitals both private and public, namely: Arusha Lutheran Hospital, Haydom Lutheran Hospital, St. Gaspar Hospital, Nkinga Hospital, Kabanga Hospital, Nyangao Hospital, Ndanda Hospital, Peramiho Hospital, Ilembula Hospital and St. Francis Hospital. Three hospitals, namely Bugando, KCMC and CCBRT were Zonal Referral Hospitals that are privately owned.

Reviewed Assessment Report indicated that conducted assessments covered: the catchment areas and catchment populations of the assessed hospitals; governance and management; Hospital Boards; Hospital Management Committees and Hospital Committees; and Hospital Strategic Plans, Comprehensive Hospital Plans and budget constraints faced by Faith Based Organizations' Hospitals. Other assessed areas were Public Private Partnership (PPP) arrangements with the Government; scope of services delivered and capacity for referral services at the regional level; infrastructure (buildings and healthcare equipments); service utilization indicators; and hospital Management Information Systems.

We considered this recommendation as implemented based on the submitted evidence and interviews held with Officials from the Ministry of Health.

Details of the Recommendations which were Partially Implemented

The follow up audit noted that out of 11 recommendations issued to the Ministry of Health, four recommendations were partially implemented. Below is the list of those recommendations and a detailed analysis of submitted responses and evidences from the Ministry.

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Recommendation 4: Ministry of Health, in collaboration with the Ministry of Finance and Planning, should ensure timely disbursement of funds and at the amounts agreed in the agreements to facilitate health services provision

The recommendation required Ministry of Health to timely disburse funds and at the amount agreed in the agreement. Ministry of Health responded that the funds were disbursed to each facility, depending on the agreements.

Received responses show that Ministry of Health submitted letters of invitation to attend budget meetings to KCMC, Kibong'oto, Bugando Medical Centre. Letters were dated 6th January 2020 (Ref No. AB.53/491/01"A"/13); 12th March 2020 (Ref No. BC/209/563/01E/96); 24th September 2020 (Ref No. BC/164/209/07/70); and 25th March 2021 (Ref No. AB.53/461/01"A"/5) respectively.

Reviewed letters showed that these letters were sent to the above hospitals requesting the hospitals to submit their budgets and attend the budget meetings to ensure that set budget align with the agreement made and disbursement of funds are done timely. However, the implementation of this was not assessed because there were no records of the actual amount that was disbursed to the above hospitals. Also, there was no document which was submitted to auditors to enable them assess the timeliness so that to establish if funds were timely disbursed to the respective hospital and if the disbursed amount tallied with the agreed amounts or not. This happened despite several efforts made by the auditors to request the documents.

As a result, auditors could not verify if the Hospitals received the funds on time and if the disbursed funds were done as per the agreement made. On the basis of this scenario, this recommendation was regarded as partially implemented.

Recommendation 2: Ministry of Health should review and update the existing agreements templates to include indicative prices of health services

The recommendation required Ministry of Health to review and update the existed template of the hospital agreements and include indicative prices of health services therein.

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Interviews revealed that Ministry of Health managed to prepare the Service Agreement Template, which has to be used when government hospitals enter into health service agreements with the private hospitals and that the Attorney General Office did the vetting. Officials from the Ministry further explained that the prices of health services for both NHIF prices and cost-sharing were availed to all implementers of health services who entered into the agreements.

The responses from the Ministry of Health officials further showed that the review of the existed hospital agreements template was done by the Ministry of Health and the template was issued on 17th April 2017. The submitted hospital agreements template under Article 4 sub Article 4.4 and Schedule 2 requires the private services provider who agrees with the government to provide health services, to comply with the National Services Level Agreements and the agreed current prices for different services and as reviewed from time to time.

However, review of hospital agreement template revealed that the agreement template is yet to be approved. It does not include indicative prices of health services that are required to be provided. Instead, it provided general directives on the compliance of indicative prices as issued by the Ministry of Health from time to time.

In addition, no evidence was submitted to auditors showing the vetting results of the Attorney General on the revised agreements template. That being the case, this recommendation was viewed as partially implemented.

Recommendation 6: Ministry of Health should enhance transparency during preparations of annual action plans and budgets by involving Zonal Referral Hospitals throughout the process

The recommendation required Ministry of Health to enhance transparency during annual plans and budgets preparations. This could be done by involving Zonal Referral Hospitals throughout the process.

Responses from the Ministry of Health showed that the planning process, including preparation of the annual action plans and budgets for the Zonal Referral Hospitals, is conducted in collaboration between the owners of hospitals and the Ministry of Health.

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The evidences for participatory planning between the Ministry of Health and private hospital owners was found in letters that were sent to respective zonal hospitals of KCMC, Kibong'oto and Bugando Medical Centre to invite them in in the budgeting processes. The details of the letters are as indicated in **Table 8.3**.

Table 8.3: Details of the Letters Sent to Zonal Hospitals Inviting them for Budget Preparations

Name of Hospital	Invitation Letter Date	Reference Number	Content
KCMC	6th January 2020	AB.53/491/01"A"/13	The letters were inviting the mentioned hospitals to (a) Provide their hospital budget, (b) Submit Annual Action Plans, and (c) Attend the meetings at the MoH for budget and preparation of action plans.
Kibong'oto	12th March 2020	BC/209/563/01E/96	
Bugando	25th March 2021	AB.53/461/01"A"/51	

Source: Ministry of Health, 2021

Based on **Table 8.3** above, it is evident that the Ministry of Health sent letters of request to Hospitals to ask them submit their annual action plans and budgets. During the audit, follow-up was made to verify whether the invited hospitals submitted or attended the action plan and budget meetings or not. Interviewed officials from the Ministry of Health confirmed that the invited hospitals participated in the meetings. However, there were no written records to show attendance of the invited hospitals during the preparation of Ministry of Health action plans and budgets for further verification by auditors.

Also, there were no documents showing the continuity in involvement of the Zonal Referral Hospitals throughout the budgeting process to enhance transparency. Therefore, this recommendation was considered partially implemented.

Recommendation 9: Ministry of Health should evaluate the currently implemented Zonal Referral Hospital Agreements to assess the extent to which they have been implemented and their impacts on health service delivery in the country

This recommendation required the Ministry of Health to evaluate the Zonal Referral Hospital agreements and assess its level of implementation. Also, it required Ministry of Health to assess their impacts on health services delivery in the country. The follow-up audit examined the responses and noted that the Ministry evaluated the health service agreement at the zonal level in collaboration with the zonal hospitals.

Furthermore, Officials from the Ministry of Health submitted the assessment report dated March 2018. The assessment examined the capacity and implementation status of the three zonal hospitals, namely KCMC, CCBRT and Bugando Medical Centre.

Among the issues which were assessed were: staffing of the hospitals, planning and budgeting matters; cost of services with regards to health services exemption policy; and infrastructure (buildings and equipment). All these aspects were captured in the reviewed and updated hospitals' health service agreement template of April 2017.

Interviews held with Officials from the Ministry of Health also indicated that the above assessment led to the review and signing of new agreements for KCMC dated 20th January 2020 and CCBRT dated 21st January 2020.

However, the submitted and reviewed assessment reports did not show assessment of the impact of implementing the health services agreements. But it was noted that the assessment reports had, although not comprehensively covered all components of hospitals health service agreements, highlighted the impact in terms of waivers and exemptions on hospital budgets and impact on health services training.

In that perspective, this recommendation was regarded partially implemented.

Details of the Recommendations which were Not Implemented

The follow-up audit noted that, out of 11 recommendations issued to the Ministry of Health, five recommendations were not implemented. Below is the list of those recommendations and a detailed analysis of responses and evidences from the Ministry.

Recommendation 5: Ministry of Health should develop a mechanism of regularly reviewing the implemented Zonal Referral Hospital agreements

The recommendation required the Ministry of Health to develop the mechanism for reviewing the implemented zonal referral hospital agreements. Response from the Ministry indicated that the hospitals submit quarterly technical and financial reports to the Ministry. When the need arises, the review of the agreements is conducted as stipulated in the agreements template.

Responses from the Ministry indicated that no mechanism was developed to ensure that Zonal Hospitals implement the agreed health services agreements. Moreover, the responses do not provide evidence of such mechanism but rather the argument that the mechanism used is through the submission of quarterly technical and financial reports.

Despite several reminders and requests made by auditors to ask Officials from the Ministry of Health for the quarterly technical and financial reports for verification such reports were not submitted to the auditors. Lack of the review mechanism for the implemented agreements may jeopardise compliance and lead to poor delivery of the required health services to the communities.

Due to the above observations, the auditors regarded this recommendation as not implemented.

Recommendation 7: Ministry of Health should monitor the implementation of Zonal Referral Hospitals' agreements by conducting supportive supervisions and inspections and reporting on their performance

The recommendation required the Ministry of Health to monitor the implementation of Zonal Referral Hospitals through supportive supervision and inspections. It also required the Ministry to report on the performance of these Hospitals. Regarding this requirement, Officials from the Ministry of Health responded that it incorporated the agreement's implementation in the Joint Supportive Supervision guidelines. The Ministry further provided that supportive supervision is being conducted periodically depending on the availability of funds.

However, the Ministry did not submit evidence of any conducted supportive supervision such as joint supportive supervision reports or inspection reports that were requested by the auditors since the Ministry did not have such reports in the office. Furthermore, when asked why Ministry did not have any copy of the conducted supervision/inspection reports, the officials responded that the reports were available at the respective health facilities.

This was a clear indication that the Ministry of Health was not conducting joint supportive supervision and inspection keeping the reports at their offices. In this case this recommendation was considered not implemented.

Recommendation 8: Ministry of Health should coordinate all matters related to planning and implementation of Zonal Referral Hospitals' Agreements and strengthen its reporting system on their performance

Responses from the Ministry of Health indicated that the Ministry coordinates all Zonal Referral Hospital Agreements and reports through the existing mechanisms of the Directorates at the Ministry of Health (Curative, Preventive Services, Policy and Planning, Quality Assurance). Also, the Ministry claimed that it coordinates the planning processes and execution of the plans.

However, evidence was submitted to the audit team to support the given response. The proposed and agreed evidence was supposed to be Performance/Implementation Reports of Zonal Referral Hospital Agreements; Quarterly Joint financial and technical reports; or any other document

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showing improved coordination from planning to implementation of Zonal Referral Hospitals Agreements.

Interviews held with Officials from the Ministry of Health and subsequent follow-up of the requested evidence could not establish whether the reports were available at Ministry. Failure to keep the reports at the Ministry denies the Ministry from knowing the actual planning and implementation of the performance agreements between the government and designated health care hospitals. It also impedes the Ministry's follow-up mechanism on the implementation of the agreements. Due to the existing anomalies this this recommendation was also regarded as not implemented.

Recommendation 10: Ministry of Health should assess capacity of the Zonal Referral Hospitals to regularly check if the facilities are providing services as per their level of accreditation

The recommendation required the Ministry to conduct regular capacity assessments to zonal referral hospitals to ensure that they are providing health services as per their level of accreditation.

In addressing this recommendation, Officials from the Ministry of Health indicated that their Ministry planned to conduct bi-annual assessments to Zonal Hospitals. Also, in collaboration with PO-RALG, the Ministry planned to continue assessing the capacity of hospitals that signed the agreements to be used as CDH and those which signed the general service agreements.

However, the interviews held with Officials from the Ministry of Health further confirmed that the assessment was not conducted since the recommendation was issued. The Ministry relied on the assessment done in the year 2018, which assessed 10 privately owned hospitals and three Zonal Hospitals.

Further inquiry on the implementation status showed that the Ministry of Health did not provide for the budget in its plans to conduct a bi-annual capacity assessment as expected and as detailed in its response. In this case this recommendation was considered not implemented.

Recommendation 11: Ministry of Health should involve all stakeholders in the development and implementation process of the Zonal Hospital agreements

Review of the responses indicated that the Ministry was planning to make sure that the developed service agreements guidelines were adhered to and all stakeholders in the Zonal Referral Hospital Agreements were involved. Furthermore, the Ministry of Health planned to involve all stakeholders of the service agreements to the implementation of the Service Agreement Guidelines.

However, there was no evidence submitted to support the provided response despite several efforts made by the audit team to request for it. However, interviews held with Officials from the Ministry of Health revealed that nothing had been implemented since the issuance of this recommendation apart from the planning activities which were underway. In the light of the existing evidences the auditors ranked this recommendation as not implemented.

8.5.3 Level of Implementation of Audit Recommendations that were Issued to Presidents' Office-Regional Administration and Local Government (PO-RALG)

It was noted that 10 recommendations were issued to the President's Office – Regional Administration and Local Government (PO-RALG). Out of these 10 recommendations, one recommendation was fully implemented, six recommendations were partially implemented, and two recommendations were not implemented, while one recommendation was overtaken by event.

Details of the Recommendation that was Fully Implemented by PO-RALG

The follow-up audit noted that one out of 10 recommendations issued to PO – RALG was fully implemented, as explained below.

Recommendation 1: PO-RALG should carry out needs assessments prior to entering into agreements with private hospitals

The recommendation required PO-RALG to carry out needs assessments prior to entering into agreements with private hospitals. With regard to this

recommendation, PO-RALG responded that it had given instructions to Local Government Authorities (LGAs) to conduct needs assessments.

Review of the submitted responses showed that PO-RALG issued instructions to LGAs in the year 2017 vide letter dated 9th June 2017 with reference no. AB.81/228/01. The letter required all Regional Administrative Secretaries to oversee the implementation of this recommendation. The review of the submitted letter and analysis of PO-RALG's response showed that PO-RALG took initiatives to write to LGAs to ensure that needs assessments and capacity assessments were carried out prior to entering into hospital agreements as per the audit team recommendation.

The response further showed that from 2017 to July 2021, no Council with Government Hospital entered into a contract with Faith Based Organizations (FBOs); also, with the construction of new Council Hospitals from 2018, Councils reviewed their Contracts from Council Designated to Voluntary Agency Hospital. Voluntary Agency Hospitals served as private hospitals that provided health services where the government did not have health facilities, such as Dispensaries or Health Centers.

For that reason, this recommendation is considered as fully implemented; however, follow up will be needed to establish the sustainability of action taken.

Details of the Recommendations that PO-RALG Partially implemented

The follow-up audit noted that six recommendations were not fully implemented by PO-RALG as further explained below.

Recommendation 2: PO-RALG should conduct inspections to the private hospitals to assess the capacity before accrediting them to Council Designated Hospitals and signing the performance agreements with them

The recommendation required PO-RALG to conduct an inspection of private hospitals to assess their capacity before accrediting them to Council Designated Hospitals (CDHs) and signing the performance agreements.

Review of the submitted responses showed that PO-RALG developed Capacity Assessment Tool and shared it with LGAs. Under this Tool Regional Health

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Management Team were supposed to assess the capacity of Health Facilities before contracts were signed between the LGAs and private hospitals.

The follow-up audit verified that in 2018, PO-RALG issued the capacity assessment template. The same template was disseminated to LGAs for implementation vide the letter dated 16th June, 2018 with reference no. AB.81/228/01. The letter and capacity assessment template were submitted and verified by the auditors.

It was further noted that, by using the same template, PO-RALG conducted a capacity assessment to Bumbuli Hospital to see if it could be accredited to Council Designated Hospital (CDH). The assessment report was issued on 17th June 2021 and submitted to Bumbuli Executive Director through a letter dated 24 June 2021 with reference no. RM/H.10/16 VOL.IX/74.

However, the review and analysis of the submitted responses revealed that the submitted assessment template was   still in draft and lacked management endorsement/approvals hence was not complete. Furthermore, there was no submitted evidence to demonstrate the extent of inspection done to assess the capacity of health facilities before accrediting them to Council Designated Hospitals.

Based on the above evidences, this recommendation was considered partially implemented.

Recommendation 3: PO-RALG should develop a mechanism of regularly reviewing the implemented Agreements with the Council Designated Hospitals

The recommendation required PO-RALG to regularly review the implemented agreements with the Council Designated Hospitals (CDHs). As a response to this recommendation, PO-RALG submitted e new template (April 2017) for signing the agreements in the provision of health services between the government and private health services providers with a clause for regular review of the contracts.

The Ministry also quoted Articles 6.2 and 6.11 of the New Health Agreements template, which set requirements for the two parties to the agreement, i.e.

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government and private hospitals, to jointly monitor the progress of the report and hold bi-annual meetings.

After the assessment of the responses from the PO-RALG and the submitted supporting evidences, the Auditors noted that the template's amendment to include joint monitoring of progress of the service agreement implementation through quarterly technical and financial progress reports were new developments that the follow up Team acknowledges. This is because, before the review, the two requirements were not stipulated in the template.

The follow-up further noted that PO-RALG entered into agreements with KCMC in 20th January and CCBRT on 21st January 2021 by using the reviewed template. However, PO-RALG did not submit copies of joint monitoring reports or joint bi-annual meeting minutes for that matter to support the implementation of the two requirements of the improved health services agreement template.

But follow up noted that the newly developed template referred to by PO-RALG is still a draft as it is yet to be endorsed by the top management.

Also, joint monitoring and bi-annual meeting records were not submitted to support the PO-RALG response despite the references made to specific articles requiring the same. This recommendation is therefore regarded as partially implemented.

Recommendation 4: PO-RALG in collaboration with President's office Public Service management should consider harmonizing employment and payment of staff working with Councils

The recommendation required PO-RALG to harmonize employment and payment of staff working with Councils. This was supposed to be done in collaboration with the President's Office – Public Service Management (PO-PSM).

The provided responses from PO-RALG indicated that Government, through PO-PSM issued directives to LGAs that all staff working in Faith-Based Organizations (FBOs) with agreements with the Councils to be included in the Councils' Payroll.

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The responses showed that PO-PSM issued a letter to LGAs dated 19th December 2018, with reference number BC.46/97/03/"D"/31. The letter highlighted the challenges encountering LGAs, especially on matters relating to lack of health services cadres in payrolls and lack of scheme of services. Another challenge was promotion based on the duration of services instead of performance as directed in the newly issued directives by MoH in 2018 on grading of Councils' Health Workers.

The Letter also provided for the requirement to prepare a scheme of service for the financial year 2019/20. In addition, it directed that PO-PSM, PO-RALG and Regional Secretariat Offices shall continue to supervise and coordinate services and harmonize all health services staff at LGAs level, including private hospitals that have signed an agreement with the government. All matters related to promotions and categorizations were done by the Councils Human Resources Officers.

However, despite requesting evidence on the implementation of the requirements of the letter detailed in the above paragraph, PO-RALG could not provide such proof as to whether the directives were implemented as per the requirement of the issued letter. Due to this reason this recommendation was also regarded as partially implemented.

Recommendation 5: PO-RALG should enhance transparency during preparations of annual action plans and budget by involving Council Designated Hospitals throughout the process

The recommendation required PO-RALG to enhance transparency by involving Council Designated Hospitals to have knowledge of their budget from the beginning. The budget also would include the preparation of annual action plans.

In their response, PO-RALG admitted to issue the letter to remind the stakeholders on the need for involvement and transparency to both parties during the budget planning and execution. It was further insisted that this will be taken into account during supervision to the Regions and LGAs.

Moreover, PO-RALG explained that the new (2020) Comprehensive Council Health Planning Guidelines direct Hospitals with Service Agreements to be

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part of the Council Health Plan Teams. The FBO and Council Health Plans must be jointly prepared.

The review of the submitted responses showed that, despite the requirement by the guidelines that Councils should involve Hospitals in Health Services Agreement, there was no evidence whether PO-RALG made any follow-ups to ascertain whether such arrangement is being implemented at the Councils' level. Furthermore, the recommendation was issued in 2017, but its implementation started in Comprehensive Council Health Plan (CCHP) of 2020. It was noted that delay in implementation of this directive was perpetuated by delays in finalizing the Health Service Agreements and in preparing the Comprehensive Council Health Planning guidelines.

Due to the above reasons, the Team ranked this recommendation as partially implemented.

Recommendation 6: PO-RALG should monitor implementation of Council Designated Hospitals Agreements by conducting supportive supervisions and inspections as well as reporting on its performance

The recommendation required PO-RALG to monitor the implementation of CDH agreements by conducting supportive supervisions and inspections. PO-RALG responded that in 2017, the government reviewed the health service agreements to accommodate the regular joint supportive supervision through Articles 5(1) and 3(6).

The review of the submitted responses showed that PO-RALG reviewed the agreements template in collaboration with the Ministry of Health, and some Articles introduced the requirement of conducting joint supportive supervision. This requirement was not in the previous health service agreement template.

Further analysis of the submitted response and submitted evidences indicated that there was no proof to show that joint supportive supervision and inspection of the implemented agreements were conducted. The expected evidence was supposed to be joint monitoring and supportive supervision reports. This information would show the areas that were monitored and components out of which supportive supervision was

conducted. Also, it would provide recommendations for what should be done to correct the anomalies noted during monitoring activities.

The follow-ups audit team made efforts to request such additional information several times through emails and telephone calls, but PO-RALG could not provide the same. Instead PO-RALG provided that argument that the requested reports would be found at the Councils level although the guideline requires copies of the report to be submitted to PO-RALG on a quarterly basis.

Since there was no evidence to support the implementation of the reviewed health services agreements, and because there was no evidence as to whether the reviewed document was endorsed by management, this recommendation was considered partially implemented.

Recommendation 7: PO-RALG should coordinate all matters related to planning and implementation of the Council Designated Hospitals Agreements and strengthen their reporting systems for their performance

The recommendation required PO-RALG to coordinate the planning and implementation of agreements with the Council Designated Hospitals (CDHs) and strengthen the performance reporting systems. Under this recommendation, it was expected that PO-RALG would, among other things, establish coordination and reporting mechanism, the joint planning documentations, joint monitoring of the implemented CDH agreements and institute the mechanisms for quarterly technical and financial reports.

A review of PO-RALG responses showed that the Comprehensive Council Health Planning Guidelines (CCHP Guidelines) directed FBOs with Service Agreements to provide quarterly technical and financial reports. Also, the Ministry officials explained that the monitoring of CDH agreement was done by the Council Health Management Teams (CHMTs) through quarterly progress reports and technical and financial reports.

To ascertain what the Officials in PO-RALG said the team asked for the mentioned guidelines. However, PO-RALG failed to submit such guidelines, i.e. CCHP guidelines, for verification. The follow-up team made efforts to request additional evidences as agreed. Still, PO-RALG could not provide the

requested information arguing that the requested information would be verified at the Councils' level.

However, the follow-up team made further efforts to go through the CCHP guidelines received from other sources and noted that Councils were required to submit quarterly progress reports and technical and financial reports to PO-RALG through Regional Secretariat Offices.

Based on the responses and submitted evidence, the Team concluded that this recommendation was partially implemented.

Details of the Recommendations that PO-RALG did not implement are provided below:

Recommendation 8: PO-RALG should evaluate the currently implemented Council Designated Hospital agreements to assess the extent to which they have been implementation and determine their impacts on health service delivery in the country

The recommendation required PO-RALG to evaluate the implemented of Council Designated Hospital (CDH) agreements to assess the extent of their implementation. Responses provided by PO-RALG indicated that the implementation of Agreement was done at the LGA, Regional and National levels.

The response further showed that the assessments were to be carried out at LGA, Regional, Zonal and National levels. The reports would be available at the respective levels. However, interviews held with PO-RALG officials revealed that the copies of every assessment or report that was produced at respective levels must be shared or copied to PO-RALG.

The audit team went through the submitted responses and noted that PO-RALG had no evidence to support its response. As such, the team made further follow up through the contact person requesting them to submit the reports for the joint evaluation and assessments conducted between the Ministry of Health and PO-RALG as referred in the given response for verifications. Unfortunately there was no response to the request made.

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Furthermore, because there was neither evidence to show the assessments made at Council, Regional, Zonal and National level nor impact evaluation of the implemented CDH agreements, the respective recommendation was considered as not implemented.

Recommendation 9: PO-RALG should assess capacity of Council Designated Hospitals to regularly check if the facilities are providing services as per their level of accreditation

The recommendation required PO-RALG to assess the capacity of Council Designated Hospitals (CDHs) regularly to check if the facilities were providing services as per their respective level of accreditation.

Responding to the requirement from the recommendation, PO-RALG submitted that the revised CDH agreement template lays down a requirement to monitor the progress of implementation of CDH agreements through quarterly progress reports. PO-RALG further responded that the Council checks the quality of services as per accreditation level through quarterly tracking of progress.

The follow-up team's review and analysis on the submitted response indicated that PO-RALG did not submit the required reports as evidence that would confirm that the capacity assessments and monitoring were conducted as agreed. The audit made follow up on the requested information and evidence to support the response but, there were no responses from PO-RALG, which were received to address the requirement of the above recommendation.

Further inquiry and interviews held with PO-RALG officials revealed that PO-RALG did not have the reports or progress monitoring reports. Rather, it was found out that the respective reports can be found at the Council level.

In this case it was evident that PO-RALG did not carry out any capacity assessment or monitoring activities to determine the progress for the implementation of the CDH agreement. Therefore, due to a lack of supporting evidences this recommendation was considered not implemented.

Details of the Recommendation that was Overtaken by Event

Recommendation 10: PO-RALG should involve all stakeholders in the development and implementation process of the Zonal Hospital Agreements

The recommendation required PO-RALG to involve all stakeholders in implementing the Zonal Hospital agreements. The response provided by PO-RALG was that, all Zonal Hospitals were under the Ministry of Health. Thus no Zonal Hospital had Services Agreements with Councils. In addition, the Ministry of Health provided that PO-RALG was not responsible for monitoring the Regional, Zonal and National Referral Hospitals anymore.

The review of the responses and further inquiry from PO-RALG and the Ministry of Health officials showed that the role to oversee the Regional, Zonal and National Referral Hospitals was shifted to the Ministry of Health. PO-RALG remained with the responsibility to monitor and supervise hospitals at LGAs level only, which include Council Designated Hospitals (CDHs) and Voluntary Agency Hospitals (VAHs).

The audit verified the validity of the response by contacting Officials from the Ministry of Health and confirmed that the function had been transferred from PO-RALG to MoH which was now charged with the responsibility to manages all regional and Zonal Hospitals.

As such, this recommendation is considered to have been overtaken by event due to changes in policy and health administrative framework.

8.6 Specific Conclusion

Based on the analysis of the implementation status of the previous issued recommendations, the audit concluded that both the Ministry of Health and PO-RALG did not put adequate efforts into implementing the issued recommendations since only three recommendations were implemented to the fullest. More efforts are needed to ensure the given recommendations are fully implemented because this will improve the country's provision of health care services. The office of the Controller and Auditor General will continue making follow-ups in all recommendations to ensure their fully implementation.

8.7 Specific Recommendations

Both the Ministry of Health and the Presidents' Office-Regional Administration and Local Government (PO-RALG) should:

1. Employ more efforts to ensure that all recommendations are fully implemented;

2. Prepare an action plan on how to timely address the partially implemented and unimplemented recommendations; and

3. Establish a governance mechanism that will track the implementation of the issued recommendations.

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CHAPTER NINE

FOLLOW-UP ON THE IMPLEMENTATION OF PERFORMANCE AUDIT ON CONTROL OF WATER ABSTRACTIONS FROM WATER SOURCES

9.1.   Background to the Audit Report

The Performance Audit Report on the Control of Water Abstractions from the Water Sources was tabled to the Parliament in March 2017. The main audited entity was the Ministry of Water and Irrigation (MoWI) currently known as Ministry of Water (MoW) through Basin Water Boards (BWBs).

The main objective of the audit was to assess whether the Ministry of Water and Irrigation (MoWI), through the Basin Water Boards (BWBs), effectively control water abstraction to protect water sources from overuse. Specifically, the audit assessed:

(a) Whether the BWBs developed effective plans for water use;

(b) Whether the MoW and the Basin Water Boards effectively monitored activities in controlling water abstraction;

(c) Whether the BWBs took proper actions to control water abstraction; and

(d) Whether there was proper coordination between MoW, BWBs and other stakeholders.

9.2   Audit Scope

The audit focused on examining measures that were put in place by the Ministry of (MoW) particularly the Basin Water Boards (BWBs) to control water abstractions from various sources. It covered four Basin Water Boards (BWBs), namely Wami/Ruvu Water Basin, Lake Victoria Water Basin, Pangan Water Basin and Internal Drainage Basin. The audit focused on both surface and ground water sources.

The audit covered a period of five Financial Years from 2011/12 to 2015/16 to allow the auditors to have a clear picture of the problem and establish a trend of performances in controlling water abstractions in the country.

9.3   Main Audit Findings

(a) Inspections of water sources were not appropriately conducted as in some places; water was still used without permits from the respective BWBs. It was observed that some abstracting structures were used to abstract water from upstream rivers leaving the downstream without water. Geographical coverage of Basins and inadequate resources were claimed to be the causative factors of failure to conduct regular inspections. In addition, no follow ups were made to determine whether water users abstracted water within the permitted quantities.

(b) It was also revealed that user charges were not effectively managed as not all water users paid what they were supposed to pay. Large and small-scale water users were not paying their tariffs timely as prescribed in their abstracting permits. Several urban and municipal water authorities did not pay their water use fee to the Basin Water Boards as required, and the system set for collecting water bills were weak. This affected income generation from water and led to the weakening of monitoring activities which could have been conducted using the money collected.

(c) Actions taken by Basin Water Boards to illegal water users were not deterrent; hence the activities of illegal water abstraction were increasing throughout the visited Basins.

(d) The Audit noted that communication and information sharing between MoWI and BWBs with other actors on the control of water abstraction was not effective. The audit further noted presence of different reporting structures which weakened coordination. The Local Government Authorities (LGAs) report to the President's Office - Regional Administration and Local Government (PO-RALG), while the Basin Water Boards report directly to the Ministry of Water and Irrigation. This arrangement has weakened their coordination.

9.4 Overall Conclusion of the Audit Report

The Ministry of Water, through BWBs is not effectively controlling water abstractions in the country. This is because there are no proper plans for water abstractions. BWBs fail to effectively monitor abstraction levels and control unauthorized water abstractors as they are not conducting regular inspections. BWBs are also not effectively collecting water use fees from the authorized users. The actions taken to prevent unauthorized users are not deterrent enough to stop the tendency to abstract water illegally. Moreover, coordination between the MoW, BWBs and other stakeholders like LGAs and Water Users Associations (WUAs) is not effective enough to facilitate smooth information sharing.

9.5 Results of the Follow-ups on the Implementation of the Audit Recommendations

9.5.1 Overall Implementation of Recommendations

The audit team noted that there were 10 recommendations given to the Ministry of Water and Basin Water Boards in general. It was noted that one recommendation was fully implemented while nine recommendations were partially implemented, and no recommendation was not implemented or overtaken by event.

The overall implementation status of issued Performance Audit Recommendations per each audited entity, namely, Ministry of Water, and Basin Water Boards, is indicated in **Table 9.1.**

Table 9.1: Implementation Status of Performance Audit Recommendations by the Audited Entities

Audited Entity	Total Number of Recommendations	Level of Implementation per Category		
		Fully Implemented	Partially Implemented	Not Implemented
Ministry of Water	4	0	4	0
Basin Water Boards (BWBs)	6	1	5	0
Total	10	1	9	0

Source: Auditors' Analysis (2021)

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Table 9.1 shows that out of 10 recommendations, six recommendations were directed to the Ministry of Water, whereas four recommendations were directed to the Basin Water Boards. Further analysis of the issued recommendations per each cluster or category was made based on the above follow-up results and analysis is as presented in **Table 9.2**.

Table 9.2: Level of Implementation per Category of Recommendations

Categories of Issued Recommendations	Total Number of Recommendations	Level of Implementation per Category		
		Fully Implemented	Partially Implemented	Not Implemented
Planning	2	1	1	0
Monitoring and Evaluation	6	0	6	0
Decision Making	0	0	0	0
Coordination	1	0	1	0
Development	1	0	1	0
Total	**10**	**1**	**9**	**0**

Source: Auditors' Analysis (2021)

Table 9.2 shows that, most of the issued recommendations were in category of Monitoring and Evaluation (six recommendations). This category had not been well managed hence needed special attention from both the Ministry of Water and Basin Water Boards. Similarly, recommendations in category of planning appeared to be a common problem since there were two recommendations in this category. Other categories were noted to have fewer recommendations.

9.5.2 Results of follow up on the implementation of the issued Recommendations to the Ministry of Water

There was a total of four recommendations issued to the Ministry of Water and all four recommendations were partially implemented as described below.

Details of Recommendations that were Partially Implemented

The audit team noted four recommendations that were partially implemented. These recommendations were:

Recommendation 1: Efforts should be made to ensure that Integrated Water Resources Management and Development Plans are finalized and implemented in all BWBs and also ensure that Water Sources Inventories are conducted in all BWB's

The recommendation called for the finalization of the Integrated Water Resource Management and Development Plans. An Integrated Water Resource Management and Development Plan would have helped decision-makers during planning and allocation of water to users as it involves different stakeholders.

As a response to this recommendation, the Ministry of Water submitted evidence to show that it had already procured a Consultant to develop Integrated Water Resources Management and Development Strategy for Wami/Ruvu and Lake Victoria Water Basins. Funds mobilization is ongoing for procurement of Consultant for Pangani Integrated Water Resource Management and Development Plan (IWRMDP).

Moreover, the Ministry indicated to have started Strategic Environmental and Social Appraisal (SESA) preparation. The Ministry submitted for verification SESA for Rufiji and Lake Nyasa IWRMDP, which was completed. It was reported that SESA preparations for the remaining six basins with completed IWRMDPs were going on.

In addition to that, the recommendation required the Ministry to conduct water sources inventories in all Basins. The Ministry of Water acknowledged that the National Water Register is an ongoing activity. Despite this response; the Ministry did not provide evidence to verify presence of the National Water Register.

On the other hand, the Ministry of Water also indicated to have executed awareness campaigns to stakeholders through Basin Stakeholders fora, national events and media engagement. The reviewed proceeding report for Basin Multi Stakeholders Forum conducted on 18th December 2020 at Lake Victoria Basin Water Board indicated that the forum was conducted, and various issues concerning water resources were discussed.

The audit team ranked this recommendation as partially and unsatisfactorily implemented since the Integrated Water Resource Management and

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Development Plans were yet to be finalized and implemented to all BWBs. It was further noted that this recommendation was classified as medium-term therefore, it was supposed to be fully implemented by October 2018, but up to the time of the audit the implementation was in progress.

Further review of the Contract for the consultancy services for Integrated Water Source Management and Development Plan for the Lake Victoria showed that the consultant delayed commissioning the service because it was supposed to be completed by early 2021, but up to the time of verification, there was no evidence to justify if the work had been commissioned.

Moreover, Strategic Environmental and Social Appraisal (SESA) studies were yet to be finalized in all six Water Basins. The contracts for SESA in these Basins were signed in 25th March 2020, and it was expected to be completed after seven Months which was October 2020.

Recommendation 2: Efforts should be made to ensure that BWB's are well-staffed with required professional personnel and equipped with all necessary equipment needed for monitoring activities

A review of the submitted evidences indicated that the Ministry of Water and Irrigation (MoWI) submitted a request for new staffs to the PO-PSM. The reviewed document further indicated that the Ministry was given the approval to recruit 23 out of 167 staff that were needed, meaning that the Ministry still faced the shortage of 144 staff.

On the other hand, the Ministry managed to increase the number of Water Users Associations to 155 Water User Associations (WUAs). These associations were supported through various initiatives such as conducting training programs to them, providing them with working tools and construction of their Offices in order to strengthen their capacity. Establishment and strengthening of the Water User Associations (WUAs) is an important step bearing in mind their role water resources monitoring activities.

The Ministry further reported that management of monitoring stations, including monitoring and procurement of new equipment, has been given special attention by procuring different working tools and safety gears. It was further noted that the budget was provided for this activity from WSSP II Foreign Fund, main Local Development Fund, and National Water Fund. The

audit team managed to see the list of tools and safety gears that were procured and supplied to Water Users Associations. Also, instructions through the Performance Agreement dated 5th August 2019 provided that 30% of revenues from Basin own sources should be used to manage monitoring stations.

Recommendation 3: Basin Water Boards must ensure that Fines and Sanctions imposed on defaulters are reviewed to make their deterrents

This was recommended to ensure that the charged fines and sanctions were deterring to illegal water uses. The response submitted by the Ministry of Water indicated that the Water Resource Management Act (WRM) No. 11 of 2009 was under review to accommodate current water resources management issues, including fines and sanctions. The proposed amendments were sent to the Attorney General for further action.

Review of the Letter sent to the Attorney General with reference number CEA 46/186/01/92 dated 23rd June 2021 did not show the sections proposed for the amendments. Furthermore, it was noted that Basin water bodies started imposing sanctions on the defaulters (companies) from the financial years 2017/18 to 2020/21 as the remedies for prevention of improper usage of water.

Since Water Resource Management Act No. 11 of 2009 is not yet finalized and submitted evidence has not shown the proposed amendments; the Auditors were not able to justify whether the proposed changes cover aspects of fines and sanctions to defaulters; hence we consider this recommendation as partially implemented.

Recommendation 4: Regular meetings and coordination between BWB's and other related stakeholders on issues pertaining to water use

This recommendation was issued because there was inadequate information sharing between BWBs and other actors involved in water use. For example, there was insufficient communication and information sharing between Local Government Authorities (LGAs) and the Basin Water Boards (BWBs). Several decisions regarding water abstraction were made without the discretions of the Basin Water Boards.

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During follow-up, the Ministry of Water brought evidence showing the implementation status. For example, the Ministry submitted a letter that was sent to PO-RALG to requesting the participation of Basin Water Boards (BWBs) in Regional Counsel Committee (RCC) and District Council Committee (DCC) meetings. In addition to that, Auditors were given a report on the multi-stakeholders' forum meeting which was executed at Lake Victoria Basin Water Board. The reviewed forum report indicated that various relevant issues such as fines, fees, water abstraction, etc., were covered in forum discussions.

A review of the submitted evidence (Reports on stakeholder meetings) showed that stakeholders meetings were conducted in various Water Basins whereby various issues pertaining to water uses were discussed.

Despite such activities the Auditors ranked this recommendation as partially implemented because there was no evidence that showed sustainability of the initiatives as in most cases they were done on ad hoc basis. In addition, there was no evidence to show that other basins conducted activities of a similar nature, and if yes, how often.

9.5.3 Results of follow up audits on the implementation of the issued Recommendations to the Basin Water Boards (BWBs)

Six recommendations were issued to the Basin Water Boards; the audit team found that Basin Water Boards (BWBs) had fully implemented one recommendation of all recommendations given to the BWBs and that there was a total of five recommendations that were partially implemented.

Details of Recommendations that were Partially Implemented

Recommendation 1: Enforce Water allocation mechanisms and improve stakeholders' involvement in planning for water use to avoid fragmented plans

The recommendation wanted Basin Water Boards to have water resources management mechanisms and improve stakeholders' involvement during planning. As a response to this recommendation, the Basin Water Boards indicated to have conducted periodic water abstraction monitoring and

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enforced law and legal measures to defaulters of water use permits and illegal abstractions as a mechanism to ensure proper water allocations.

In addition to that, the Basins, through contracted consultants, have completed Integrated Water Resource Management Development Plans. The audit further indicated that the consultant managed to submit to Wami/Ruvu the IWRMDP while the IWRMDP for Lake Victoria and Pangani were yet to be finalized.

Furthermore, the Basin Water Boards for the Lake Victoria, Lake Nyasa, Ruvuma and Southern Cost, and Internal Drainage Basins submitted to Auditors their Communication Strategies to ascertain on the efforts the Basin Offices make to promote performance. The review of the submitted Communication Strategies showed that the strategies are relevant as they stipulated a common goal of harmonizing all objectives which were developed by all Basins; also provide guidance and promote stakeholders participation as a means to maximize stakeholder participation in decision making, planning and implementation of IWRMDP.

In addition to that, the audit team managed to review other attached documents such as Contracts for Consultancy Services, Action Plans for the consultancy works and Synopsis reports on the prepared Integrated Water Resources Management and Development Plans. But with all these efforts, the audit team was not assured whether the initiatives stipulated in the mentioned documents covered all Basins because submitted documents were only for Wami/Ruvu Water Basin. Evidences for other eight Basins were not submitted.

Recommendation 2: Basin Water Boards Should Ensure regular inspection is done so that water users are complying with their water use permits requirements

A review of the Inspection Report, and the submitted response matrix indicated that the BWB had shown some efforts to implement the given recommendation because the document showed there were inspections conducted to assess the mineral mines surrounding Lake Victoria Water Basin. But, there were no inspection reports or any other document submitted to auditors to prove that similar activity (i.e. inspection) is implemented in other Basin Water Boards.

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Furthermore, review of different reports[4] indicated that the Basin Water Boards had conducted different awareness creation on the protection of water sources. For example, the Auditors managed to review capacity building reports conducted at the Lake Victoria and Nyasa Water Basins since they were the only documents that were submitted. There was no supporting evidence submitted to Auditors indicating the conduct of capacity building to other Basins.

Recommendation 3: Basin Water Boards should ensure that all water users, including water authorities and Government Institutions, are timely paying for water use fee and without any reluctance

Reviewed responses submitted by the Basin Water Boards indicated several initiatives that they have done to ensure effective payment of the water use fees. The audit team managed to review the submitted water bills from Lake Victoria, Lake Nyasa and Internal Drainage Basin (IDB) water basins and noted that the Basins have well documented records of the water bills and debts, however, the payment of bills and debt were noted to be unsatisfactory. For example, at IDB, the outstanding debt was TZS 43,387,498.36 from different water authorities, while none was paid by June 2021.

It was further noted that the initiatives done on reviewing the debts was not adequate because only three basins of Lake Victoria, Nyasa and Internal Drainage Basin (IDB) have managed to review their debt.

Furthermore, Lake Victoria Basin Water Board did further initiatives by signing a memorandum of understanding with Musoma Water Authorities. In that agreement, both parties have agreed on how the payment of the pending debt would be affected. It was noted that, despite the fact that Lake Victoria BWB had many debtors, there were no other initiatives observed to be done in different areas within the Basin for the pending debts as it was done with Musoma Water Authorities.

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[4] Proceedings Report on Basin Multi Sectoral Forum-LVBWB, Minutes on Awareness campaign at Kihulila vIllage-LNBWB

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Recommendation 4: The Basin Water Boards should Improve Institutional set ups for coordination and information sharing within and among the Water Resource Management (WRM) Institutions and other stakeholders, which is an important attribute of good water governance

The proposal wanted the Basin Water Boards to improve institutional set-ups to help all Water Resources Management Institutions improve coordination. According to the submitted evidences, the BWBs managed to increase number of Water User Associations from 54 to 155. Also, the BWBs managed to increase the number of Catchments and Sub-catchment areas from 101 to 155. On the other hand, 13 Catchment/Sub Catchment Water Committees have been established and strengthened.

Apart from this achievement, the reviewed minutes from the Water User Association meetings in the IDB indicated that the Water User Association (WUA) was inadequately operating because it lacked a budget for running its activities. In addition to that, this Association reported was not given by the IDB the water parameters showing water quality and quantity for them to have proper water rationing during production activities.

It was further noted that the Ministry of Water through Basin Water Boards did not adequately conduct water resources inventory studies to know the exact quantity and quality water resources in place versus the requirements. For example, the review of the Revenue Increase Strategy, 2018/19 indicated that the Lake Victoria Water Basin had an approximately 3,000 number of water users but the basin identified only 409 with water use permits which is equivalent to only 14% of the estimated water users.

Due to lack of water inventory, that would indicate the availability of water resources in terms of quality and quantity versus the requirements, and which would help determine the level of achievements made the auditors regard this recommendation as partially implemented. The water inventory helps to provide the needed data on the number of catchments, sub-catchment, and eventually the number of Water Users Associations at an individual basin, which at the end will help the government to have a clear picture of the general water resources status in the country.

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Moreover, although the Water User Associations (WUAs) have increased in number, coordination and information sharing was noted to be inadequate as exemplified by inadequate information sharing between WUAs and BWBs.

Recommendation 5: Promote to all stakeholders participatory monitoring of activities conducted along water sources that may result into over-abstraction of water from the sources

The audit team reviewed documents submitted and identified list of water users in the catchment and sub-catchment committees in the audited Basins. Among other things the water users play a crucial role through Water User Associations (WUAs) or groups in resolving water resources conflicts at catchment or sub catchment level and coordinating and harmonizing the catchment or sub-catchment plans with the integrated water resources management plan.

Despite the efforts by the Basin Authorities and Water User Associations (WUAs), experiences from Internal Drainage Basin (IDB) and Lake Nyasa Basin Water Reports indicated that the water sources were still encroached and the audited Basins did not manage to promptly act against the encroachments. This situation accelerates illegal abstractions and threatens sustainability of the water resources.

It was further noted that, some initiatives were done by the Basin Water Boards to improve stakeholders' involvement in water resources management. This included developing a Communications strategy. Five[5] Communication Strategies were submitted and reviewed by the audit team. It was noted that all strategies aimed at providing the guidance, promoting stakeholder involvement, promoting stakeholders' consultation, and promoting education to maximize stakeholders' participation in decision-making, planning, and implementation of the Integrated Water Resources Management and Development Plans (WRMDPs).

In addition to that, the audit team managed to review further initiatives done by Ruvuma and Southern Coast Basin Water Boards, the Upper Water Catchment Forum was introduced. This forum was opened on 30th November

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[5]Basin water boards of Lake Victoria, Lake Nyasa, Internal Drainage, and Ruvuma and Southern Coast Basin Water Boards

2020. It has the role of bringing together stakeholders of the upper catchment of the river to discuss and decide different issues related to monitoring and developing water resources, which will eventually protect the stakeholders' interests.

Again, in September 2020, the Ruvuma and Southern Coast Basin Water Board (RSCBWB) also introduced a lower Likuledi Water User Association with the same function as that of the Upper Water Catchment. Based on the existing initiatives, it is clear that this recommendation was partially implemented because they are not found in all nine Water Board Basins.

Details of the Recommendations that were Fully Implemented

Recommendation 1: Improve internally generated funds by improving the financing mechanism of Water Resources Management (WRM) activities

This recommendation is fully implemented because the Basin Water Boards introduced several initiatives to improve financing mechanisms like for instance awareness creation to water users on the importance of paying the water user fees. This is implemented through different fora, meetings, events, media and publications. The audit team managed to review several reports showing meetings with major water users to discuss various issues, including the payments of water fees.

In addition to that, the audit team noted several initiatives that led to the signing of Memorandum of Understanding (MoU) with water users was to enhance effectiveness in payment of water use fee. To add on that, the Audited entities managed to come up with Water Resources Management Financing Options with the aim of Achieving equity and sustainability in water resources; promote economic efficiency in water use; and promote financial sustainability.

Moreover, it was noted that the Basin Water Boards through the Ministry of Water are in the process of revising Water Management Act which has considered the revision of water fees and charges. Implementing the revised charges and fees, will increase and sustain Basin collections.

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9.6   Specific Conclusion

Based on the analysis of the implementation status of the previously issued recommendations, it is concluded that the Ministry of Water and Basin Water Boards did not made satisfactory progress towards implementing the given recommendations because only one recommendation out 10 was implemented to the fullest. More efforts are needed to ensure that the given recommendations are fully implemented because it will reduce imprudent water abstraction incidences and increase water availability. The office of the Controller and Auditor General will continue making follow-ups to ensure all recommendations are fully implemented.

9.7   Specific Recommendations

9.7.1   Recommendations to the Ministry of Water

1. The Ministry of Water should devise a mechanism to ensure that all recommendations supposed to be implemented by the Ministry are fully implemented; and

2. The ministry of water should also give the proper support to the Basin water Boards and supervise them to ensure that the Board fully implemented all recommendations.

9.7.2   Recommendation to the Basin Water Boards

1. The Basin Water Boards (BWBs) should ensure that all initiatives done toward implementation of the issued recommendations are escalated to all nine Basins to make uniformity; and

2. The Basin Water Boards (BWBs) should set the mechanism of ensuring the recommendations that were partially implemented are fully implemented.

GOVERNANCE ARRANGEMENTS FOR THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS

10.1   Introduction

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

10.2   Status in the Implementation of Previous Issued Performance Audit Recommendations

For the past five years, starting from 2017 to 2021, NAOT conducted follow-ups on the implementation of performance audit recommendations for a total of 26 Performance Audit Reports tabled before the parliament between the years 2012 and 2017. A total of 473 recommendations were assessed to determine the extent to which they were implemented by the respective Audited Entities. **Figure 10.1** provides a trend on the previously issued recommendations per year.

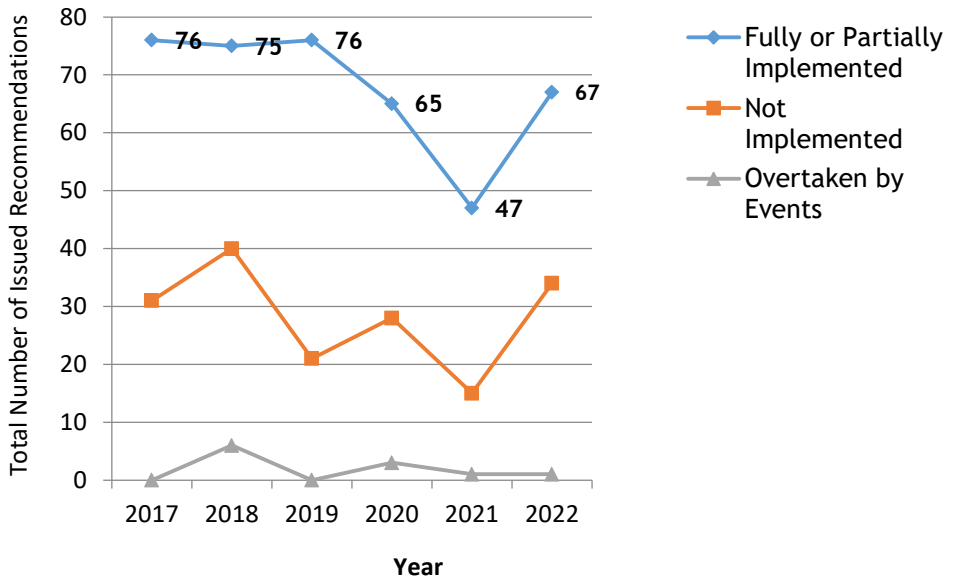**Figure 10.1: Trend in the Issuance of Audit Recommendations**
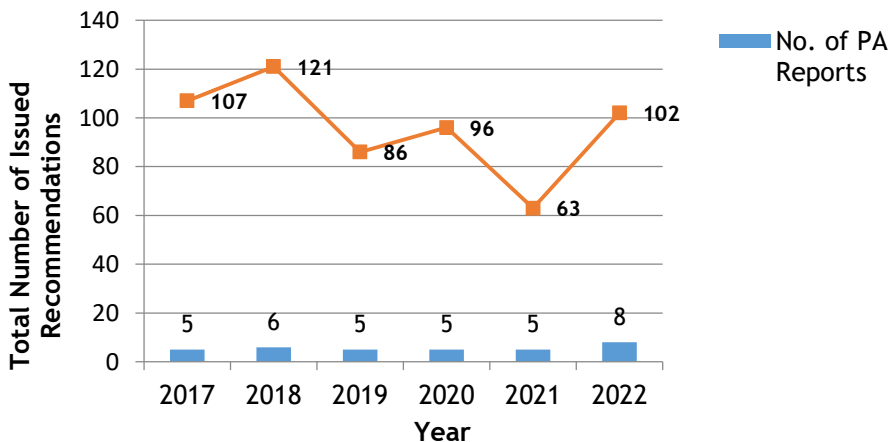
Source: *Auditors' Analysis from the previous issued Audit Recommendations (2021)*

Figure 10.1 illustrates that the total number of the previous issued recommendations varied between 60 and 121. The Table also depicts that total number of the issued recommendations declined from 121 to 86 in 2019 and from 96 to 63 in 2021.

Moreover, the Audit assessed the trend in the overall implementation status of the issued recommendation as summarized in **Figure 10.2.**

Figure 10.2: Implementation Trends of the Previously Issued Recommendations

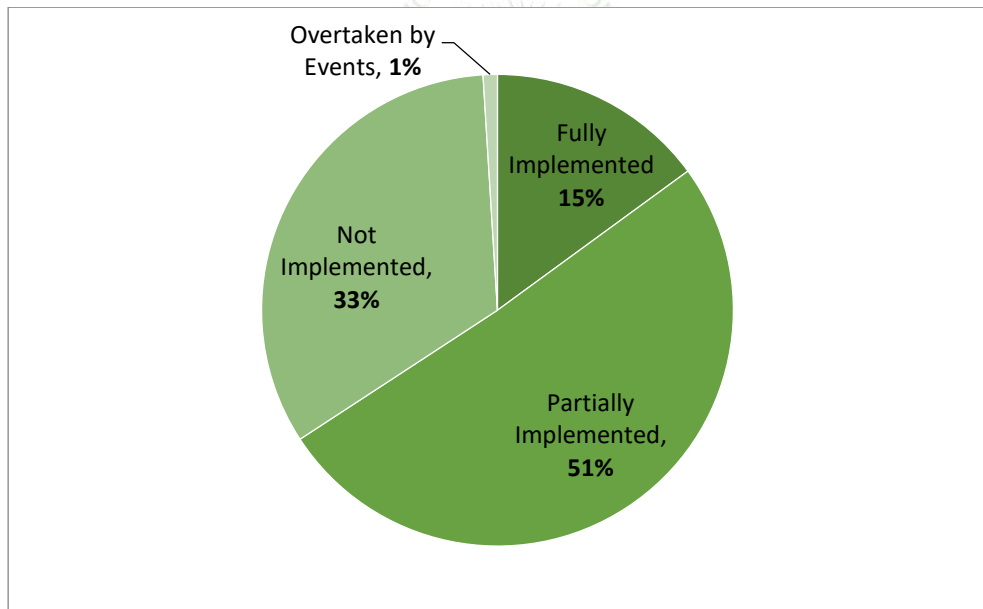*Source: Auditors' Analysis from the previous issued Audit Recommendations (2021)*

Figure 10.2 illustrates the declining trend for the recommendations that were fully or partially implemented between the years 2019 and 2021, with a significant drop between the years 2020 and 2021, for which the fully or partially implemented recommendations declined from 65 to 47 recommendations. However, compared to the year 2021, there was an increase of 43 percent of the recommendations that were fully or partially implemented in the year 2022.

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10.3 Level of Implementation of the Audit Recommendations in Audited Entities

Based on the follow-up conducted, 102 recommendations were given for all eight audit reports. Out of the 102 issued recommendations, 16 recommendations (equivalent to 15%) were fully implemented, 52 recommendations (equivalent to 51%) were partially implemented, 34 recommendations (equivalent to 33%) were not implemented and 1 recommendation (equivalent to 1%) was overtaken by event.

On the other hand, further analysis indicated that out of 102 recommendations, 67 recommendations (equivalent to 66%) were either fully or partially implemented. **Figure 10.3** shows the overall status in the implementation of the issued audit recommendations.

Figure 10.3: Overall Implementation Status for the Issued Recommendations

Source: *Auditors' Analysis from Responses received in respective Audited Entities (2021)*

Generally, the recommendations issued to the Audited Entities were grouped into 11 sub-categories: Planning, Coordination, Execution, Monitoring and Evaluation, Decision Making, Performance Measurement, Development,

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Information System Management, Resource Allocation, Human Resource Management, and Enforcement. Generally, 67 out of 102 recommendations (equivalent to 66%) were either fully or partially implemented and were mainly noted in the Planning, Coordination, and Monitoring and Evaluation categories with percentage values of 27, 16, and 30 respectively of the total recommendations that were either fully or partially implemented. **Table 10.1** provides details on the status of the issued recommendations based on the identified categories:

Table 10.1: Categories of Recommendations Issued to Audited Entities

Category of Recommendation	No. of Fully or Partially Implemented Recommendations	No. of Not Implemented Recommendations	No. of Recommendations Overtaken by Events
Planning	18	3	0
Coordination	11	7	0
Execution	3	0	1
Monitoring and Evaluation	20	16	0
Decision Making	1	2	0
Performance Management	3	0	0
Development	7	2	0
Resource Allocation	1	0	0
Human Resource Management	2	2	0
Enforcement	1	2	0
Total	**67**	**34**	**1**

Source: Auditors' Analysis of the Responses from the Audited Entities (2021)

10.3 Reasons for Inadequate Implementation of the Issued Recommendations

(a) Unclear Responsibilities and Reporting Arrangements for Monitoring Implementation of the Issued Recommendations

During the follow up audit to assess implementation of the issued audit recommendations, it was noted that implementation of the issued recommendations was generally inadequate. This situation was mainly contributed by weaknesses in the allocation of responsibilities and reporting arrangements. Not only that, but also, lack of effective monitoring of the

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implementation results during implementation of the issued recommendations was also a contributing factors.

For instance, an interview held with Officials at PO-RALG indicated the insufficient monitoring system for the recommendations under implementation. It was further noted that, recommendations were addressed in isolated manner within respective Departments without effective coordination mechanism to harmonize the processes and ensure thorough implementation of the recommendations. It was generally revealed that, inadequate follow-ups on the implementation status of the issued recommendations were mainly due to the following:

(i) *Ineffective Reporting Mechanism on Status of Implementation of the Issued Recommendations*

Interview held with Officials at PO-RALG revealed that the procedures used to disseminate the issued audit recommendations to the respective sections contributed to challenges in reporting for the status of their implementation. For instance, it was pointed out that the received recommendations are often directed to the respective Sector and Planning Department of the PO-RALG without having defined effective reporting mechanism on the implementation status of the issued recommendations from those Departments.

(ii) *Non-Involvement of the Audit Committees and Internal Audit Units in Follow-up of the Implementation of the Performance Audit Recommendations*

Interviews held with Officials from DIFT, revealed that Audit Committees and Internal Audit Units have never been involved in making follow-ups on the implementation of Performance Audit Recommendations. It was further indicated that DIFT prioritized dealing with Financial Audit Reports. There was no defined mechanism for the procedures that ought to take place once Performance Audit Reports are received to implement the issued recommendations.

Likewise, the audit team noted from the interview held with Officials at the Ministry of Education, Science and Technology (MoEST) that currently there is no established system to monitor status on the implementation of the issued

audit recommendations rather, they are received at Finance and Planning Department and later on disseminated to respective sections to ensure its implementation.

(b) Absence of Unit or Section Responsible for Overseeing the Implementation of Recommendations

The audit team observed that audited entities except PO-RALG had no section, unit or department responsible for overseeing the implementation of the issued recommendations. Follow-up audit noted that PO-RALG had strengthened the inspectorate and finance tracking Unit, which is responsible, among other functions, for overseeing the implementation of issued performance audit recommendations. However, the Ministry did not have the mechanism for making follow-ups and tracking the progress of implementation of the issued recommendations because the audit team could still not receive responses in time on the audit recommendations.

This implies that, after tabling the reports in April 2017, the management of all audited entities did not immediately assign anyone to ensure that the issued recommendations were implemented.

During the verification process, it was noted that individual sections or departments worked on the recommendations separately and later consolidated their implementation status.

(c) Weak Reporting Mechanisms on the Implementation Status of Recommendations

It was noted that the audited entities lacked suitable reporting mechanisms for reporting the implementation status of the given recommendations. In all audited entities, no reports were produced showing the implementation status of the issued recommendations. Furthermore, the audit found out that there was no report submitted either to the top management or Audit Committee meetings of the audited entities to discuss the implementation of the performance audit recommendations.

The absence of good reporting mechanisms hindered the ability of the audited entities' management to monitor and track the level of implementation of the recommendations.

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(d) 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 was not properly defined and not known to some staff within those 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 action plans 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 exit meetings, no other plans were prepared by the audited entities to further guide and allocate responsibilities to specific units that could follow up on the status of the implementation processes.

(e) Inadequate Systems for Monitoring the Implementation of the Issued Recommendations

The audit team evaluated the adequacy of the available systems for monitoring the implementation of the issued recommendations. Through the said evaluation, the audit team noted that the systems for monitoring the implementation of issued recommendations within the audited entities were not well functioning. This largely contributed to unsatisfactory implementation of the issued recommendations. The following subsection highlighted several challenges noted for the insufficient systems in the monitoring of the system for the implementation of the issued audit recommendations.

TASAC had a defined process for handling issued recommendations. These involve: conduct of follow up audits each year by the Internal Audit Unit (IAU), to assess the implementation status of the CAG's audit recommendation and agreed actions; assessment of the extent to which management has addressed all the reported findings, and finally by evaluating the effectiveness of management's corrective measures in addressing underlying issues emanating from CAG's reports.

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Ministry of Works, Transport and TANROADS did not have a well-defined process for handling CAG's recommendations. In addition there were no processes and documentation indicating how the issued recommendations can be addressed.

MoHCDGEC and PORALG did not have well established processes for managing the implementation of performance audit recommendations. This was because there were no defined procedures for handling the issued recommendations.

MoWI does not have properly defined and responsible personnel for dealing with issued recommendations. It also did not have a recommendation registry for capturing all Issued performance audit recommendations despite several audits that have been conducted at the Ministry. As a result, they fail to capture progress made in implementation of the recommendation.

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CHAPTER ELEVEN

CONCLUSION AND RECOMMENDATIONS

11.1   Introduction

This chapter concludes on the implementation status of the previously issued recommendations as presented in Chapters Two to Nine of this report. The conclusion is based on the overall objectives of the follow-up audits 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 current situation regarding the implementation of CAG's recommendations.

1.2   General Conclusion

The overall conclusion of this follow-up audit is that the actions taken by Audited Entities in response to the previously issued performance audit recommendations have to some extent addressed the issues to which the recommendations were made. What is generally indicated by the follow-up audit results is that almost a quarter of the issued recommendations were not implemented.

The audit found out that inadequate implementation of the issued recommendations is mainly caused by various factors such as: insufficient governance structures within the Audited Entities, lack of clearly established responsibilities and reporting arrangements in these entities, and the inappropriateness of the processes and systems for monitoring implementation of the issued recommendations within the audited entities.

Not only that but also, the Audited Entities are still operating without having specific sections or individuals to coordinate implementation of the issued recommendations. In addition, such entities lack updated recommendation registry, and detailed plans for implementation of the issued recommendations. Generally, these factors were observed to contribute to the insufficient implementation of the audit recommendations.

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11.3   Specific Conclusions

(i)   The Audited Entities have satisfactorily implemented a large number of the audit recommendations issued by the CAG

The overall implementation status of all the issued recommendations was satisfactory. The findings from the follow-up audits indicated that 66% of the issued recommendations were either fully or partially implemented while 23.6% were not implemented. The inadequate implementation of the issued recommendations was to a large extent contributed by the absence of an established system to monitor the status of implementation of these recommendations.

In addition, various actions have been taken by the audited entities concerning those recommendations directed towards planning, implementation, and monitoring. However, those recommendations related to coordination, implementation (execution), supervision, monitoring, and evaluation have been partially implemented.

This is despite the fact that those areas are critical for enhancing the performance of the audited entities in various areas of their jurisdictions. This means that there are no corrective measures taken to address issues in those areas.

Inadequate efforts in taking corrective measures for improving those areas have largely denied those audited entities a room to enhance the quality of the services they are providing and ultimately denied the public the opportunity to receive high quality services from these entities.

(ii)   The Audited Entities are lacking a Working Governance System for monitoring the Implementation of NAOT's Performance Audit Recommendations

The audited entities lack well-functioning working governance systems for monitoring NAOT's performance audit recommendations. This challenge exists despite the fact that all audited entities have internal audit function, audit committees, and conduct periodic management meetings.

Moreover, the implementation and reporting structures were not extensively used to address performance audit recommendations. For instance, the Audit Committees of all nine Audited Entities have neither received nor conducted follow-ups on the issued performance audit recommendations.

Another example is that of the Internal Audit Function of the audited entities. The function does not demonstrate to involve themselves in making any follow-ups on issues raised in the performance audit reports. The same was also observed during the Management Committees' meetings of the Audited Entities, whereas they never discussed and deliberated on the implementation status of the issued performance audit recommendations.

Furthermore, reporting the level of implementation of the issued audit recommendations was found to be a challenge since there was no documented information or reports that tracked and documented the level of implementation of the issued recommendations and ensure that the implementation status is periodically updated.

11.4 Overall Recommendations

The Prime Minister's Office is advised to ensure that all Ministries, Independent Departments, Agencies and Local Government Authorities:

1. Establish sound governance structures and mechanisms for tracking and monitoring the implementation of Audit recommendations;

2. Prepare action plans stating how the Audited Entity will ensure that the partially and not implemented recommendations are addressed on a timely basis;

3. Ensure that the submitted Performance Audit Reports are effectively disseminated to the responsible Divisions or Departments within the Audited Entities and explain what they are out to do. Where possible, the Reports should also be disseminated to existing governance systems such as Internal Audit, Audit Committee for proper follow-up and actions; and

4. Establish monitoring mechanisms or tracking systems that will ensure the status of implementation of all issued audit recommendations is

regularly checked and timely reported to the management of the audited entities for necessary actions.

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