

Enhancing accountability with internal audits and targeted actions

Discrepancies in medicines and funds management revealed through audits have been addressed with sanctions, which resulted in better record keeping and accounting

Results

- Audits revealed poor record keeping and documentation of medicines stocks and cash flow
- Significant discrepancies in stock and funds found in some facilities
- Sanctions and disciplinary measures enforced
- Accountability, documentation and financial management improved after audits

Medicines being a lucrative commodity, numerous loopholes in the supply chain exist for questionable activities bypassing regulations. Unfortunately, leakage of medicines at various junctures of the supply chain is not uncommon. Accountability of actors and concerned communities is critical, as is effective supervision and auditing.

Health facility managers should ask themselves:

- How do you keep track of your medicines?
- How do you keep track of your cash?
- How can you assure accountability?



Internal audits

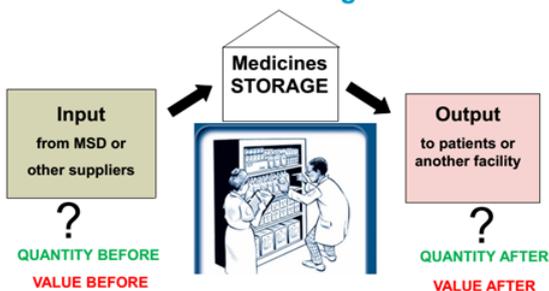
The HPSS project started a medicines and financial audit process in a few districts and found that the majority of health facilities had discrepancies in medicines stocks and/or user-fee collection. Record keeping was found to be one of the key challenges at health facilities. Quantities of medicines not accounted for were converted into cash and health care workers were informed of the amount of medicines and funds not accounted for. These losses then had to be refunded by health facility in-charges, which resulted in significant improvement of reporting, documenting and funds collected. This audit methodology coupled with sanctions taken has been replicated in other districts and institutionalized.

Audit impact

Gradual improvements in various areas of work by health staff have been observed after the audits, as a result of auditing, both in record keeping, accounting and in the general performance of the health facilities.

1. Discrepancies in either medicines or funds at some health facilities were due to inadequate recording and reporting in logistics (ILS) management tools. Following auditing, reporting rates of health facilities to the district medical officer (DMO) have increased significantly for various reports required to be submitted to the DMO on a monthly basis.
2. Several millions of Tanzanian Shillings have been paid back into various facility bank accounts by the health care workers of facilities that were found with losses in medicines and/or user-fee funds collected during the audit.
3. The amount of funds collected at the health facilities for health financing has increased as noted by the amount of funds deposited in facility banks.

Stock and financial management



Documentation is critical (T. Schuppisser)

Auditing tools for better performance

A standardized package of auditing tools was developed and tested:

Toolkit:

- Introductory concept note
- Medicines checklist with tracer medicines
- Financial management checklist
- Sanction methodology (document, letter, reporting, fund collection)
- Post-audit change monitoring tools (e.g. availability of medicines, data reporting)
- Report template

Leakage of medicines at various junctures of the supply chain is not uncommon



Auditing a pharmacy store (S. Mapunjo)

Recommended by the Ministry of Health, Community Development, Gender Elderly and Children (MOH-CDGEC) and pro-actively supported by the Regional Medical Officer, these standardized tools were implemented in all districts following the encouraging results in the pilot districts.

On the other hand, poor documentation and record keeping is often due to high workload and insufficient skills of clinical staff and should be supported by training, supervision and coaching.

While auditing enhances accountability, a certain resistance may be provoked as transparency in activities may uncover unethical behaviour. However, most importantly, limited resources will be used more efficiently and patients will receive better care. It is not easy to change people's behaviour. Readiness is required as change sometimes threatens old patterns. While fair sanction mechanisms are crucial, rewarding quality and good performance is equally important. Introducing a new culture of accountability may take time, but will eventually benefit all actors.

"Report and Request for medicines has improved greatly in Dodoma Region. Currently, districts from the region are submitting timely forms with a high level of correctness, as a result we are able to supply them on time with adequate medicine."

MSD Zonal Manager while presenting a report

Dodoma Health Project Tanzania - Background

Health Promotion and System Strengthening (HPSS) or Tuimarisha Afya Project is part of the development cooperation between Tanzania and Switzerland. The HPSS project was launched in 2011 and supports Dodoma Region in the areas of health insurance, community health promotion, pharmaceutical management and management of maintenance and repair services for a period of 10 years. The project is funded by the Swiss Agency for Development and Cooperation (SDC) and implemented by the Swiss Tropical and Public Health Institute (Swiss TPH).

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