



Healthy systems for healthy people

UNDP and Global Fund support to strengthen financial and risk management for the delivery of health services in Zimbabwe



Introduction

Zimbabwe has made important strides in the last two decades to combat HIV, tuberculosis (TB) and malaria. New infections have dropped by more than 50% among adults and 80% in children born from HIV positive mothers over the last decade, and AIDS-related deaths have decreased by 60%.¹ TB incidence declined by 67% between 2011 and 2019, from 633 to 210 cases per 100,000 people.² Malaria incidence fell by 24% between 2015 and 2019, from 29 to 22 per 1,000 population at risk, with an increase in districts reporting less than 1 per 1,000.³

Despite notable progress, significant challenges remain. Zimbabwe is among the WHO's list of 14 countries that are considered high-burden for TB, multi-drug resistant TB and TB/HIV coinfection. With a 13% HIV prevalence rate, it is home to an estimated 1.3 million people living with HIV. There are an estimated 39,000 new HIV infections each year,⁴ which disproportionately impact vulnerable and marginalized populations. Economic challenges impact health service delivery and access. Following a near collapse of the health system in 2008, economic growth remains slow. Reduced fiscal space has placed increased pressure on the system to finance infrastructure, health worker retention, and the supply of essential health products, among other needs.⁵

The Government of Zimbabwe has prioritized investments in its Public Financial Management System (PFMS) to promote transparent and effective budgeting and ultimately enhance the impact of public service delivery. Since 2015, with the support of UNDP, the Global Fund, and other partners, and in collaboration with the Ministry of Finance and Economic Development (MoFED), the Ministry of Health and Child Care (MoHCC) has played a lead role in operationalizing the PFMS Grant Management Module. Complementary to this, since 2009, the MoHCC has enhanced accountability in the delivery of health services by championing a risk-based approach to audits and fostering a common approach to risk management across all levels of the health care system. UNDP and the Global Fund have supported these efforts with financial and technical inputs, in alignment with national priorities.

This brief outlines the progress to date on the **roll-out of the Grant Management Module under the PFMS and the institutionalization of internal audit and risk frameworks by the MoHCC**, as supported by UNDP and the Global Fund. It also highlights some initial impacts of these interventions on the management of critical health resources and programme delivery for HIV, TB, malaria, and other basic services.

Table of contents

UNDP and the Global Fund in Zimbabwe	2
Building on existing frameworks	2
Launching the grant management module	
Implementation components	4
Software	4
People	5
Information and communication technology (ICT) infrastructure	5
Initial results	6
Looking forward	7
Investments in public sector accountability, risk management and internal audit	
Context	8
The path to a robust internal audit function and risk-enabled health sector	9
Results	10
Lessons learned	11

UNDP and the Global Fund in Zimbabwe

UNDP has supported the implementation of Global Fund HIV, TB and malaria grants in Zimbabwe for nearly two decades, starting with the management of an HIV grant which it transitioned to the National AIDS Council in 2006. Based on need, UNDP resumed the role of interim Principal Recipient (PR) for the three diseases in 2009. Following the outcome of a Global Fund assessment of the Additional Safeguard Policy, UNDP transitioned the PR-ship for TB and malaria programmes to the government in 2015, with an additional safeguard through UNDP's appointment as Fund Administrator. In this capacity, UNDP continues to provide support and technical assistance to the Ministry of Health and Child Care (MoHCC) as the national PR for TB and malaria programmes, including procurement services, whilst managing the HIV grant as interim PR. UNDP-managed Global Fund investments have played an instrumental role in progress towards combatting the three diseases, contributing to 1.2 million people living with HIV receiving treatment, more than 563,000 HIV-related deaths averted and 73,880 new TB cases detected between 2006 and 2018, and more than 463,000 cases of malaria treated between 2006 and 2017.

Beyond delivering life-saving support, UNDP plays a key role in assisting the government to strengthen systems for health, leveraging its vast country presence and broader development mandate to support country-led action on the 2030 Agenda for Sustainable Development. In Zimbabwe, its interventions to build resilient and sustainable systems for health focus on support to several interconnected building blocks of the health system, most notably: 1) procurement and supply chain management, 2) public financial management and risk management systems for health, including internal audit, and 3) health information management systems, with an emphasis on human resource development across each. This work is complemented by capacity development to promote sustainability and foster an enabling environment for equitable health service delivery, including support to civil society organizations and activities to reduce social and legal barriers that impede health access for adolescent girls, young women and key populations.

Building on existing frameworks

As underscored by the National Health Strategy for Zimbabwe 2016-2020, the Government of Zimbabwe has prioritized the implementation of accountable, effective, and transparent financial management systems at all levels of the health sector as essential to achieving the vision of quality health for all. **A sound public financial management system is closely interlinked with sustainable health financing and the capacity to achieve universal health coverage (UHC).** It supports timely budget allocations and tracking of funds for uninterrupted service delivery and better use of resources by reducing inefficiencies and fragmented revenue streams.

In Zimbabwe, the Public Finance Management Act (2009) provides the guiding framework for the management of all public funds in the

country. In 2000, the MoFED, backed by the Ministry of ICT, invested in strengthening the **Zimbabwe Public Financial Management System (PFMS)**, with financial support from the World Bank, the UK Department for International Development, and the African Development Bank. The **PFMS was envisioned to serve as the platform through which all sectors can manage and facilitate the allocation of resources.**

As the Act underlines, public financial management not only requires the presence of effective systems for budgeting, allocating, and tracking funds, but also strong governance arrangements to ensure that the systems are appropriately utilized. **A robust internal audit function is an essential component for safeguarding the use of public resources and supporting risk-based programming.**

¹ Extended ZNASP III (2015-2020)

² Global TB Control Report, 2011 & 2019

³ Zimbabwe HMIS data, 2019

⁴ UNAIDS 2018 HIV estimate

⁵ Zimbabwe National Health Strategy 2016-2020

By 2015, Zimbabwe was transitioning away from an immediate focus on economic recovery to a longer-term emphasis on laying the building blocks for the health system to reach UHC. As part of this transition, the MoHCC assumed the management of the Global Fund grants for TB and malaria in 2014 under the New Funding Model (NFM). To support the continuation of this shift towards greater national ownership of health programmes and ensure sustainable delivery of health services, **UNDP worked with the MoHCC, the National Pharmaceutical Company, the National AIDS Council, and other key stakeholders to develop a Capacity Development Plan for 2015-2017.** Backed by Global Fund and UNDP funding, the Plan outlined capacity building interventions across functional areas of the health system deemed critical to effective implementation of the national disease responses.

Among the priorities that emerged was the need to revitalize the PFMS. **While the PFMS had been in place for decades, it had been in limited use by government ministries** as it only allowed for the management of domestic funding, with no means of using it for donor funding. **A new module for PFMS to track donor funding was critical** for the resources to be channeled and tracked through the national financial system rather than parallel financial management and accounting systems. The MoFED began development on such a module in 2013, but progress stalled due to lack of funding.

The system was also only in place at the national and provincial level, with many areas lacking sufficient connectivity for its use. Since payment verifications had to be completed centrally before funds could be disbursed for implementation of health services, implementors at the sub-national level faced delays with receipt of funds. Meanwhile, the need to review payment sheets for all provinces on a daily basis overloaded the head office, creating backlog of payments. Likewise, the manual and paper-based nature of the system left room for human error, which created further delays or incorrect payments.

Amidst these challenges, partners providing funding to the government to support important public services were hesitant to channel resources through the PFMS, further compounding issues of fragmentation and inefficiencies. It was within this context that the Global Fund and UNDP supported the **MoHCC, MoFED, and Ministry of ICT to configure, test, and roll out the Grant Management Module, starting with its application in the management of Global Fund TB, malaria, and HIV grants.** The support included training of MoHCC staff, investments in ICT infrastructure, including installation of internet systems, and extension of the system from the provinces to districts, where most financial transactions occur. The African Development Bank also played a critical role in the initial stages of the PFMS, including its roll out at the central level.



Launching the Grant Management Module

With the impetus of Global Fund investments and UNDP's support, in 2015, the MoHCC became the first ministry to roll out the Grant Management Module for the PFMS. The MoHCC coordinated closely with the Ministry of ICT and the MoFED, as led by a MoFED PFMS Steering Committee and dedicated Grant Management Module focal person. UNDP supported the MoHCC to contract the required support from external parties related to ICT assessments, software configuration and procurement of hardware. It continues to support the government in an ongoing process to enhance the use and utility of the tool and overcome persisting financial, ICT, and capacity constraints.

Implementation components

Software

In 2015, the MoHCC, with support from the MoFED, uploaded financial data for Global Fund TB and malaria grants management into the PFMS. During implementation, it was noted that the system had gaps and could not produce the required reports, and that re-configuration was needed. As a result, over a three-month period in 2016, **a consultant funded by the Global Fund supported the MoHCC to configure a Grant Management Module and integrate it into the PFMS.** The Module was first applied to the Global Fund TB and malaria grants, followed by HIV. The software development included the activation of an asset management function, the ability to generate reports according to the Chart of Accounts of the MoHCC and Global Fund requirements, and a function for tracking and reporting value added tax. Establishing a comprehensive electronic system for the tracking and movement of donor funds also meant setting up the PFMS at MoHCC designated cost centres at the provincial and district level, in line with ongoing MoHCC decentralization processes.

When fully operational, the **Grant Management Module allows for data capture in near real-time for reporting to the MoHCC and donors.** Its features include business intelligence for the immediate generation of reports, user-specific transaction monitoring with reporting to management for prompt action, a resource availability control facility to prevent over-expenditures, and built-in internal control systems. In time, the system will also increase autonomy at the operational level by allowing sub-national staff to verify and receive payments based on the MoHCC budgets that have been allocated in the system. With varied functionalities at the district, provincial, and central levels, **the system supports financial management activities at all levels of the health system.** At central level, timely and reliable financial data will allow decision-makers to appropriately budget for interventions, ensure sufficient allocations to core activities, and be able to demonstrate accountability to donors. At the sub-national level, the ability to see available funding, access resources in a timely manner, and regularly report on expenditures ensures the protection of financial assets and their effective use towards the achievement of health outcomes.

The roll out of the Grant Management Module started with a pilot in two districts, allowing the MoFED to test the system and the MoHCC to evaluate user experiences before scaling it to others. **By March 2016, the rollout of the module within PFMS had taken place at the national and provincial levels, and by 2017, it went live in all districts.** Further work is needed to harness the full potentially of the system by ensuring sufficient internet connectivity at all sites and integrating other donor funding.

People

As a **first step to establishing the requisite skills for use of the new module as well as the culture change required to facilitate the shift away from a manual system**, the MoHCC utilized a **training of trainers approach**, capacitating identified personnel at the provincial level to train district-level officers. At the same time, the ministry identified 'superusers' at the central level to be trained as the first point of call for support. **By 2016, a cumulative total of 800 health workers were trained** in the use of the Grant Management Module across all eight provinces. Additionally, over **180 district-level staff responsible for financial** accounting and management were trained in the PFMS FI Module, and **15 internal auditors** from the MoHCC were trained to support the PFMS programme. The trainings targeted all functional users, from personnel in accounting, finance, and administration, to staff responsible for monitoring and implementing grants, including heads of hospitals. **Provincial ICT officers** were also trained to serve as first-line support to users and conduct technical supervisory support visits in the districts.

The trainings served a dual purpose of transferring practical guidance on how to carry out transactions in the Grant Management Module while at the same time raising awareness on the value of the PFMS among its intended users. As part of training, management conveyed to staff the value of the module in their existing financial management duties and the towards the achievement of health outcomes, which **helped to instil a broader mindset shift in support of effective financial management and accounting**.

To facilitate a smooth transition to the use of the Grant Management Module and to overcome the inherent challenges that come with the introduction of any new system or process, **a key element of the capacity building process was to build the confidence of users**. This meant that trainings were not a one-off activity, but rather part of a continuous process of supportive supervision. Further to several rounds of initial training sessions, designated MoHCC and ICT personnel continue to provide hands-on support and advisory services to facilitate uptake and address obstacles. The institutionalization of support structures for the roll-out has also helped to address issues of staff turnover and allow for evolutions in the platform over time, such as the addition of new grants.



ICT infrastructure



Following on the completion of trainings, **the MoHCC worked in collaboration with the Ministry of ICT and the MoFED to assess and respond to the ICT infrastructure needs at the district level**. The approach sought to build on existing ICT infrastructure investments wherever feasible. In particular, the MoHCC was able to piggyback on ongoing work by the Ministry of ICT to enhance internet connectivity within districts for the installation of a national electronic Patient Management System (e-PMS). Utilization of the same fibre-optic cables and personnel for the roll out of the PFMS resulted in **cost savings and efficiency gains**. By 2017, all PFMS sites at the district level were connected to internet.

Thanks to this coordinated approach with the Ministry of ICT, **the MoHCC has also integrated the PFMS into its centralized data centre**, thereby bringing together financial transaction data on HIV, TB, and malaria activities with health programme information and patient-level data. In addition, UNDP supported the MoHCC to procure 240 computers and 120 printers, distributed across district hospitals, provincial offices, and the national centre to cover all sites where the PFMS Grant Management Module software was installed. Despite these enhancements, **challenges remain in ensuring consistent internet connectivity** through uninterrupted electricity at all PFMS sites. UNDP continues to support the MoHCC in this regard, including through its Solar for Health initiative that facilitates use of solar energy at health facilities.

Initial results

Since the roll out in 2016, some 90 grants have been configured into the PFMS Grant Management Module, building on the example set forth by the Global Fund grant configuration. While **continued investments and training are required to achieve the full utility of the system**, including decentralization of the financial management function to districts in a sustainable and secure manner, the introduction of the module and accompanying capacity building activities have yielded some initial enhancements in the financial management of health activities. Some of these **early results as well as opportunity areas for continued progress** include:

✓ Accurate and reliable financial data:

According to the MoHCC, the transition away from manual reporting, coupled with the success of the training campaigns to improve use of the PFMS at the district and provincial levels, has contributed to **improved accuracy of financial reports** for Global Fund and other grants.

“We are now able to use business intelligence to come up with reports that were difficult to configure before. It is easy to see updates and extract a report.”

– Dr. Celestino Basera,
Global Fund Grants
Coordinator, MoHCC

✓ Evidence-based decision making:

Effective planning, budgeting, and forecasting of resources that sustain vital health programmes requires reliable and timely information on expenditures and cash flows. Further to enhancing the completeness and timeliness of financial data, by **allowing decision makers at all levels to easily extract and analyze the most relevant information**, the PFMS Grant Management Module has the potential to promote evidence-based programming and policy decisions.

The MoFED PFMS Steering Committee has noted that the system has helped to easily review budgets, know the amounts disbursed to programmes, and analyze resource gaps for HIV, TB, and malaria programmes, which has helped the Ministry take decisions on budgeting and allocations.

✓ Improved budgeting and expenditure:

By strengthening decision-making processes around budget formulation, execution, and monitoring, the enhanced availability and accuracy of real-time financial data through the Grant Management Module has supported more **efficient and effective use of available resources** for the delivery of high-value health services.

“There are now no over-expenditures, and we are trying to further reduce expenditures. We can look at documents before doing final payments, and there are many assurances in place before you make the payments.”

– Silent Ntini, Finance and
Administration Manager, MoHCC

✓ Timely financial flows:

Among the most notable changes from a centralized, paper-based grant management system to an automated and increasingly decentralized platform has been **efficiency gains at some sites in terms of data entry, verifications, and financial transactions**. With the new system, provinces can access allocated programme funds through one central bank account, rather than wait for the central office to make disbursements. It has also eliminated the need for the central office to verify large volumes of paper reports. Timely disbursements support uninterrupted flow of resources for **uninterrupted health service delivery** to patients.

“As a finance person, it has greatly reduced the amount of work that we were doing. When we were using a manual system to manage grants, the disbursements to provinces took a long time.”

– Dr. Celestino Basera

✓ Reduced reporting burden:

As the Grant Management Module was configured to account for the specific reporting requirements of Global Fund grants and allow for automated report generation, it has also **reduced the workload** to generate reports based on more accurate data.

“The best benefit is the amount of work, especially on the reporting side. It used to take days to produce certain Global Fund reports that we can now do with just the press of a button.”

– Dr. Joseph Mberi, National
Malaria Coordinator, MoHCC

✓ Improved security & transparency:

As more users channel financial management activities through the PFMS, it will ultimately help to safeguard available resources for health programmes and maximize their value in the lives of citizens. In particular, by reducing the movement of paper-based reports for payments, the platform has allowed the government to **easily track the flow of funds for maximum transparency** and accountability across the cycle.

“It is a secure system, which reduces risks in terms of loss of funds. It is quite safe because everything is traceable in the system, which has been a positive impact”

– Dr. Joseph Mberi

Looking forward

With the government's vision to bring all donor grants into the common financial management platform, the early **experiences of the MoHCC in the roll out of the Grant Management Module as supported by the Global Fund, UNDP, and other partners have demonstrated its value for other ministries** and generated lessons to inform its scale-up.

“In the future, we see there being a lot of gains from the investment. We see other ministries coming in to ride on what is already on the ground.”

– Silent Ntini, Finance and Administration Manager, MoHCC

Already, the Ministry of Industry and Commerce and the Ministry of Education have begun to build on the framework set forth by the MoHCC. Investments are ongoing to realize the full benefits of the system and support its expansion. Given the risks involved in management of funds and importance of ensuring sufficient safeguards, the **MoHCC has applied a gradual approach to its decentralization**. Once sufficient capacity is in place, the ultimate goal is for verifications and payments to be fully conducted at the provincial level, managed by well-trained provincial PFMS superusers, with the central office only providing periodic spot checks.

Challenges persist with low utilization at the district level and user acceptance and access, particularly due to connectivity gaps. The **full utility of the PFMS particularly depends on more donors coming onto the platform** and more government funding flowing through it at the sub-national level, which is hindered by the current economic situation.

To reach this stage, **with the support of UNDP, the Global Fund, and other partners, the MoHCC, MoFED and Ministry of ICT continue to build the capacities of users and address gaps** in internet connectivity at the lowest levels. By eliminating the need for paper movements between the central and provincial levels, a fully decentralized and automated process will ensure the most efficient and secure system for payments to be released and tracked in the delivery of services.

The lessons captured by the MoHCC, as the pioneer in launching the Grant Management Module, offer relevant insights for the envisioned scale-up across government, including:

- The new system should be introduced in a **phased approach based on the availability of key enabling factors** for its use, including sufficient ICT infrastructure, connectivity, stable power, and human resource capacity.
- It is imperative for the system to eventually achieve higher volumes of transactions and incorporate all funding sources. **Widespread use will allow for a full picture of expenditure by district**, which, linked to data on health outcomes and disease burden, offers a powerful tool for decision-making by government and donors.
- Often the obstacles that hinder uptake are not technological in nature but linked to staff motivation and comfort. **Continuous hands-on support from ‘superusers’ and trained focal points** is vital in the early stages.
- Training should be targeted to multiple personnel at each point of use to ensure **consistent availability of a dedicated user** at all times.

“The Global Fund is committed[...]to capacity building efforts to strengthen financial management systems, so we can link financial information with programmatic data in order to deliver the best health outcomes for beneficiaries. At the heart of the Global Fund strategy is delivering impact, and this can only happen when we have data to inform decisions, measure what we do, and course correct where needed.”

– Shevone Corbin, Regional Finance Manager, Global Fund

Investments in public sector accountability, risk management and internal audit

Context

As embodied by Zimbabwe's Public Finance Management Act, effective financial management is inseparable from good governance. The MoHCC has recognized that **a robust internal audit system is key to enhancing governance, accountability, and transparency in the management of health programmes, including public finances for health.** According to the Institute of Internal Auditors, audits fulfil a critical governance role by providing objective assessments on the use of public resources towards the achievement of intended objectives.

Over the past decade, **with the support of UNDP and the Global Fund, the MoHCC has increasingly invested in strengthening its internal audit function through the adoption of a risk-based approach.** In 2008, a Global Fund Office of Inspector General (OIG) report highlighted the need for the Ministry to establish audit committees and review its internal audit charter as key components of risk management. The MoHCC likewise recognized the effects of financial and human resource constraints in the context of health service delivery and the role for robust audits to support the optimal use of limited resources. Therefore, following on the OIG recommendations and in coordination with the Treasury Department, the MoHCC Internal Audit Department sought to build the capacity of its audit function to serve as a tool for more risk-aware and risk-enabled management of public funds for health impact.

To realize this aim, the **MoHCC built on existing systems and policies**, including the draft Public Finance Management Act which would come into effect in 2009 and require all ministries to establish audit committees to facilitate review of internal controls, to identify entry points for improvement. Following on the OIG report and with financial assistance from the Global Fund, UNDP supported the MoHCC to contract a consultant and conduct consultations to map out the interventions required to sustainably build the capacity of the internal audit function. The MoHCC additionally received support from UNICEF and the World Bank. A phased implementation approach was applied to ensure a highly participative process and to instil a sense of ownership across all implicated actors. While the establishment of the audit structures and systems provided the foundation, their effectiveness in mitigating risks and contributing to health service delivery depended on a broader culture shift beyond the audit function. Accordingly, the MoHCC Internal Audit Department has undertaken **a gradual process of capacity building and sensitization to embed risk management into business processes across the entire health sector.**



The path to a robust internal audit function and risk-enabled health sector

2008



The Global Fund OIG report underscored **the need for the MoHCC to establish audit committees and to review and develop the internal audit charter**. It moreover recommended that all workplans for internal audits be based on a risk-based assessment matrix. These risk registers would allow management to rank priority risks at different layers of the health system and systematically assess the sufficiency of existing risk management controls.

2009-12



With the impetus of the OIG recommendations, financial support from the Global Fund, and UNDP's technical assistance, the MoHCC embarked on a consultative review process to determine the way forward, starting with the establishment of guiding policy frameworks for the governance and operational arrangements of the internal audit function. Participatory consultations that started in 2009 with personnel across the ministry, including health practitioners and clinicians, informed the development of a revised **Internal Audit Charter, an Internal Audit Operating Policy, and a Memorandum of Understanding between Internal Audit and Management**. A **Risk Management Policy, Strategy, and Audit Programme** was also launched in 2012. This package of documents provided a comprehensive framework for the MoHCC audit function and a sector-wide approach to risk management.

2013-14



Starting in 2013, the MoHCC worked with management and technical staff at all levels of the sector to develop an **Audit Committee Charter and generic plan** for the work of the Committees. The process was led by a consultant, with advisory support from UNDP. Training on the internal audit and risk procedures also began during this period, starting with the MoHCC staff at the national level.

With the initial support of a consultant, the MoHCC also developed an **audit issues tracking tool**, which brings together all audit findings into a single tracking platform. UNDP supported trainings for the tool, which the MoHCC continues to refine through the Monitoring and Evaluation department.

2014-15



With UNDP support, the MoHCC formed **Audit Committees within each province** as well as three **regional Audit and Risk Committees**. The regional committees comprised more than 60 members from central and provincial health institutions, reporting to the MoHCC and Accounting Officer. Committee meetings initially took place quarterly. As outlined by the Audit Committee Charter, key functions include providing oversight to risk management, systems of internal audit and controls, and financial reporting, and to support effective working relationships between the Minister, Accounting Officer, Internal Audit Function, and Auditor General, among others.

In addition, the MoHCC appointed **Risk Officers in each provincial office and central hospital** to report to the Audit Committees. While service delivery in the health sector was decentralized, the MoHCC did not have decentralized audit officers in place as in other ministries. As such, the risk-based model which utilized existing staff to serve as risk officers and link with the audit function allowed the MoHCC to ensure oversight and effective audits of all institutions in the health sector.

2015-17



UNDP supported the MoHCC to capacitate the Audit Committee members and Risk Officers, including development of and **training on the Governance, Risk Management, Control Policies and Internal Audit framework for 315 District Health Executives** in 2016. Complementary to the work of augmenting internal audit capacities, the Global Fund Country Team played a key role to strengthen processes by supporting the MoHCC to institutionalize the holistic **tracking of audit recommendations in a single report**.

With a capacity building process that began at the national level in 2013, followed by a training of trainers campaign to facilitate understanding of governance, risk, and audit procedures across all MoHCC personnel down to the district level, **trainings again took place for the head office in 2017** to ensure capacity at the national level to effectively understand and monitor the reports received from Audit Committees. Training were also completed to ensure **linkages between the audit function and the PFMS**, with 15 auditors trained on use of the system and five internal auditors from the head office trained to support central hospitals not using the PFMS.

Results

Through this integrated process of policy development, introduction of risk-based methodologies, and long-term capacity development and awareness raising, the **MoHCC has established a governance structure with the potential for multiple levels of defence against risks** that hamper the reach of health services. Whereas the Internal Audit serves to provide independent assurance to the Audit Committee and management, the common framework for objective assessment of risk has helped to ensure that risk management is embedded into the work of all staff, with management as the primary owners.

“The benefits of the Audit Committee are that the Ministry now has a useful tool to assist in the implementation of the [National Health Strategy] objective[...]to strengthen administration, leadership and governance at all levels of the health sector.”

– Brigadier General Dr. G. Gwinji, MoHCC Governance,
Risk and Control Policies and Practices

The MoHCC took the lead as the first ministry to establish Audit Committees, ensuring clear authority and roles through the Audit Committee Charter. The MoHCC has seen **improvements in the identification of risks, from financial to programmatic, and the ability of managers and staff to mitigate them**, with the oversight of the Audit Committees and support from the Internal Audit department to track responses to audit observations.

Most critically, through the introduction of risk assessments and training process targeting staff across all departments and functions, the interventions to date have not only strengthened the internal audit function, but also contributed towards a broader culture shift towards risk. The Internal Audit unit notes that initially it was challenging to generate interest in the new policies on risk and audit, with a common perception that they pertained only to those working on finance and reporting, but eventually **staff came to recognize that the work of risk management applied to everyone**, as it was ultimately about improving health service delivery. This shift in mindset could be seen through the **common language and understanding of risk** established across various functions and levels of the health sector.

Senior management in the MoHCC, from the national to district level, has

helped to communicate the importance of internal controls and risk management to employees. Rather than completing reports solely for the purpose of audits, staff in all departments increasingly perceive **risk management as an important component of their daily work**, with risk registers and audit reports serving to support this effort.

The trainings and Audit Committee Meetings in which all directorates meet regularly have also helped to facilitate **more open discussions at the national level on risk**, thereby supporting the most accurate and effective responses. Introducing a common objective framework for defining risks, the trainings provided entry points to understand what is not working well in different areas of health service delivery and support personnel in responding to the root causes of those challenges.

“We have moved from risk-naïve to risk-enabled.” – A. Dembetembe

Likewise, with the support of these multi-stakeholder governance structures, the **common frameworks and language on risk have helped to reduce siloes** across the ministry. Staff have reported that the trainings have opened their minds to appreciate that managing risks means they must think beyond their own work and see the risk universe as encompassing all aspects of the system. Programme staff focused on health service delivery will now also discuss issues of finance, human resources, and other areas interconnected with their work. With this holistic view, the identification of risks is based on a more complete understanding of the sector.

UNDP and the Global Fund continue to support the MoHCC to **build on this progress and address persisting challenges**, particularly issues of timeliness and quality of audit reports and follow-up of measures through the consolidated audit tracker. This includes through the Global Fund’s engagement with regional level audit body AFROSAI-E to support the MoHCC to strengthen processes and harmonize with internal audit counterparts in the region.

“There has been a complete turnaround. The language of risk is now understood everywhere.”

– Agnes Dembetembe, Chief Internal Auditor, MoHCC

From risk-naïve to risk-enabled: lessons learned

Some good practices from the **ongoing process to foster a culture of risk** management include:

- **Connecting the work of Internal Audit with the underlying objectives of the health sector.** To instill the idea that risk management is the job of everyone, conversations started around the end goal of achieving optimal health service delivery. As outlined by the National Health Strategy, good governance, which includes effective policies around risk and internal controls, is a key building block for the achievement of this goal.
- **Achieving the buy-in of managers, as the primary owners of risk,** and capacitating them to train their own staff and bring others on board to the audit and risk management activities. This approach not only allows trainings to be facilitated in-house, but importantly ensures that management are speaking the language of risk and can foster a shift in mindset among their staff.
- **Ensuring wide participation in the development of guiding policy frameworks.** As the ministry decentralized starting in 2016, the engagement of heads of provinces in the initial consultation processes, including the development of the Audit Committee Charter, ensured that sub-national actors had ownership over the risk and audit processes, with provincial heads continuing to provide strong leadership and oversight to the districts.
- **Empowering existing staff to audit and report on risks.** The risk management trainings empowered staff to audit in their respective areas, whether a finance officer or a medical officer. Having heads of institutions appoint existing staff as Risk Officers, rather than creating new posts, ensured integration of the work within the existing functions whilst supporting cost efficiencies. Manuals which described the role of the Risk Officer were shared across the ministry, along with the message that the work of risk management implicated all staff.



This case study is based on a number of interviews with government and technical partners in Zimbabwe conducted in 2019. Information was supplemented by data from the following sources:

MoHCC Governance, Risk, and Control Policies and Practices, 2013

Zimbabwe Public Finance Management Act, 2010

MoHCC, UNDP, Global Fund - Zimbabwe Capacity Development Plan 2015-2017 Mid Term Review

End of 2015 to 2017 Capacity Development Project Report, 2018

MoHCC Final Combined Report on GMM Solution Enhancement Project, 2018

National Health Strategy for Zimbabwe 2016-2020

UNDP Case Study: Rolling out the Public Financial Management System in the Zimbabwe MoHCC, 2016