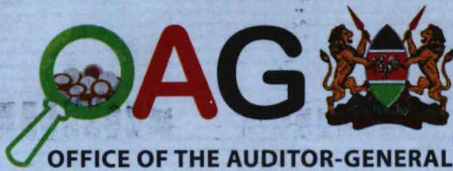


REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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Enhancing Accountability

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③ 32
Process for tabling
& referral to committees
upon resumption of the
House. 9/7/24

Ref: OAG/CAA/GFA

1 July, 2024

Mr. Samuel Njoroge, CBS
Clerk of the National Assembly
P.O. Box 41842-00100
NAIROBI

① DLPS
Please deal. please ensure registration
acknowledge and
establish. 05/07/24 18/7/24

Dear *Njoroge*

CITIZENS ACCOUNTABILITY AUDIT REPORT ON IMPLEMENTATION OF THE GLOBAL FUND PROGRAM IN KENYA

The Citizen Accountability Audit Report on the Implementation of the Global Fund Program in Kenya is now complete as provided for under Section 39(1) of the Public Audit Act, 2015.

Enclosed, please find a copy of the Citizen Accountability Audit Report.

Yours *Sincerely*

Nancy Gathungu
FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL



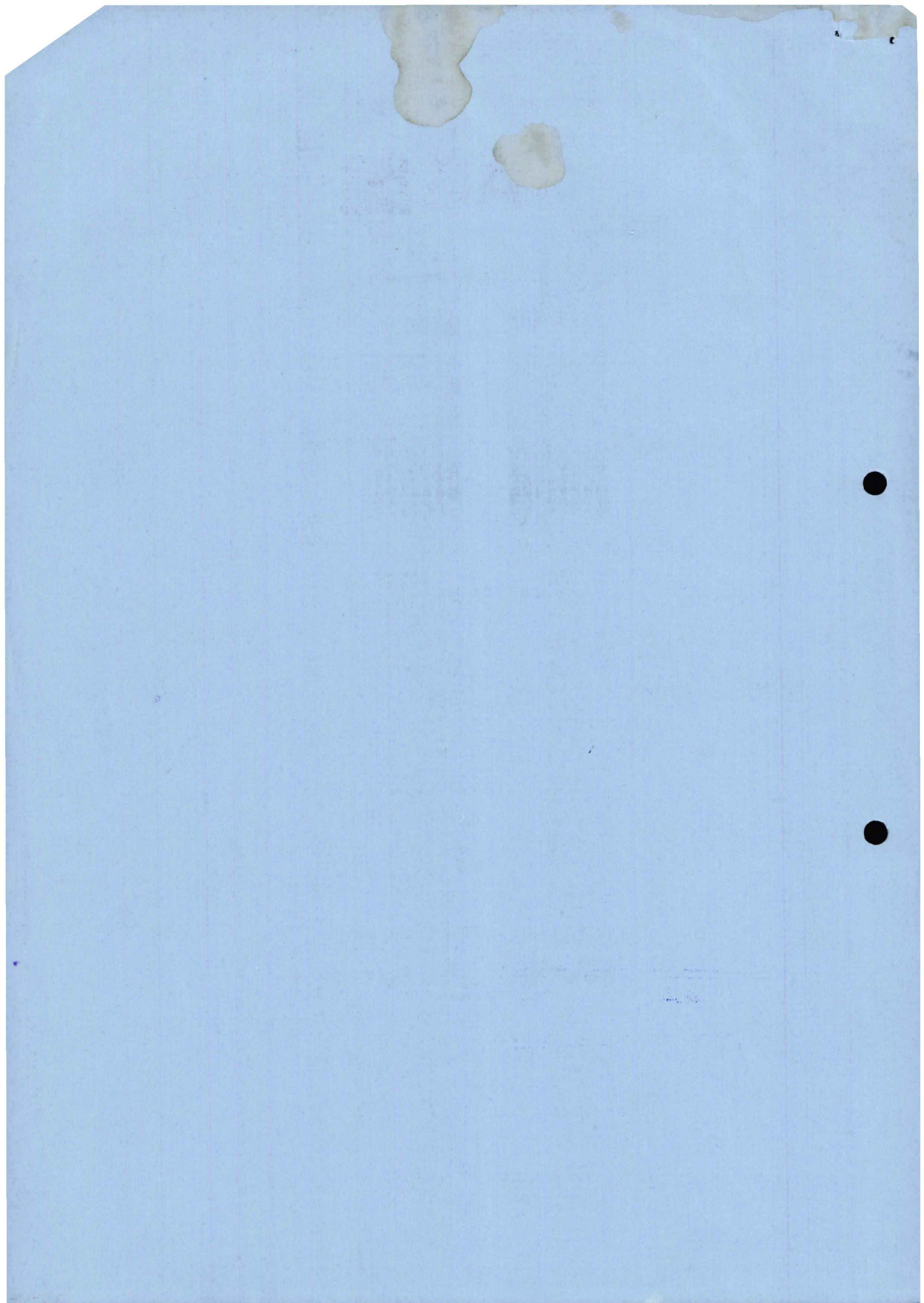
Copy to: Mr. Felix Koskei, EGH
Chief of Staff and Head of Public Service
Executive Office of the President
NAIROBI

Dr. Chris K. Kiptoo, PhD, CBS
Principal Secretary
The National Treasury
NAIROBI

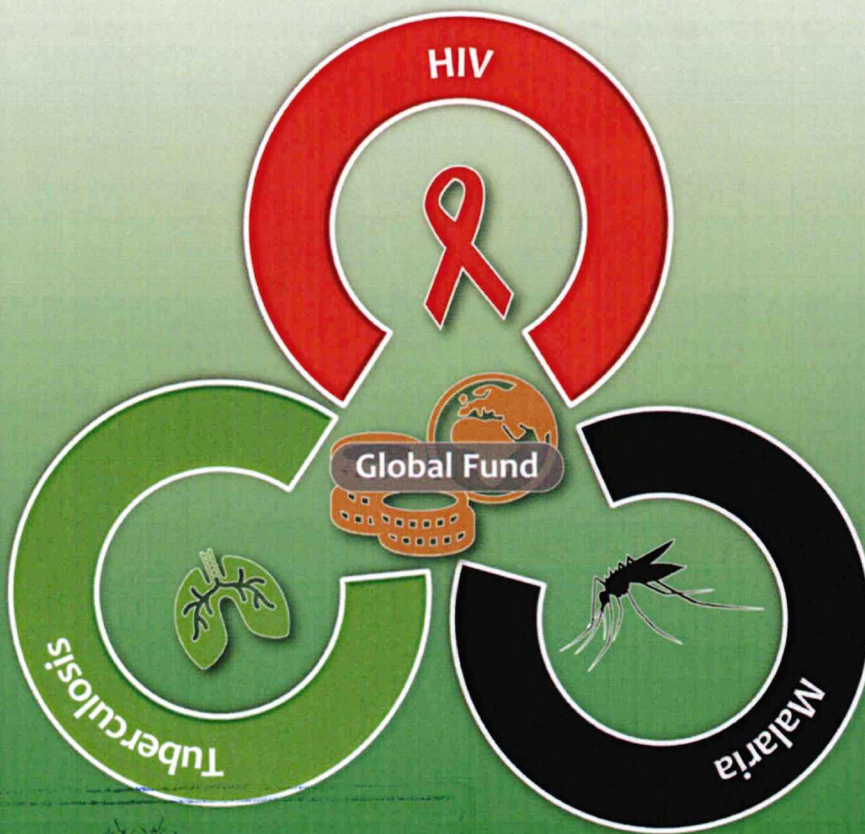
Harry Kimtai, CBS
Principal Secretary
State Department of Medical Services
NAIROBI

H.E. Anne Waiguru, EGH
Chairperson Council of Governors
NAIROBI

Mrs. Teresa Mbaika, CBS
Principal Secretary
State Department for Devolution,
Office of the Deputy President
NAIROBI



**AUDITOR-GENERAL'S CITIZENS ACCOUNTABILITY
 AUDIT REPORT ON THE IMPLEMENTATION
 OF THE GLOBAL FUND PROGRAM**



THE NATIONAL ASSEMBLY
 PAPERS : 10 JUNE 2024

DATE: 23 JUL 2024 DAY: TUESDAY

TABLED BY:	HON. NAOMI WAQO, MP D/ MAJORITY WHIP
CLERK-AT THE-TABLE:	IMROFU MWALE



VISION

Making a difference in the lives and livelihoods of the Kenyan People

MISSION

Audit services that impact on effective and sustainable service delivery

CORE VALUES

Integrity

Credibility

Relevance

Accountability

Independence

MOTTO

Enhancing Accountability

FOREWORD BY THE AUDITOR-GENERAL

I am pleased to present this Citizens Accountability Audit (CAA) Report on the implementation of the Global Fund Program in seven (7) sampled counties namely; Nairobi, Busia, Baringo, Homabay, Nyeri, Isiolo and Taita Taveta for two (2) financial years, 2020/2021 and 2021/2022. My Office carried out the audit under the mandate conferred on me by Article 229 (4) & (6) of the Constitution of Kenya, 2010 and Section 34 of the Public Audit Act, 2015. The Act mandates the Auditor-General upon request or at her own initiative to conduct periodic audits which shall be pro-active, preventive and deterrent to fraud and corrupt practices, systemic and shall be determined with a view to evaluating the effectiveness of risk management, control and governance processes in state organizations and Public entities, pursuant to Article 229(6) of the Constitution of Kenya, 2010.

The audit was carried out in accordance to INTOSAI- P 12 of the INTOSAI Framework of Professional Pronouncements (IFPP) - The Value and Benefits of Supreme Audit Institutions - making a difference in the lives of citizens. The Principal requires the Auditor-General to conduct audits that promote efficiency, accountability, effectiveness and transparency of public administration. Citizens Accountability Audit is a proactive audit approach where citizens participate in the audit process, thereby enhancing accountability in governance and use of public resources. Citizens participation in the governance process is integral in all public decision-making processes.

The report is submitted to Parliament in accordance with Article 229 (7) of the Constitution of Kenya, 2010 and Section 39 (1) of the Public Audit Act, 2015. I have also submitted copies of the report to the Principal Secretary, State Department of Medical Services, The Principal Secretary, The National Treasury, The Principal Secretary, State Department of Devolution, The Chairperson, Council of Governors and Chief of Staff and The Head of Public Service.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

28 June, 2024

ACKNOWLEDGEMENT

I acknowledge the support accorded to the Office by various stakeholders in making this audit a success. I wish to extend my gratitude to the Transparency International Kenya and the World Bank for their technical and logistical support. I also wish to appreciate the Civil Society Organizations for their assistance in the mobilization of citizens in the seven (7) sampled counties where the audit was undertaken, their support in the administration of the audit tools and subsequent validation of audit findings.

TABLE OF CONTENTS

FOREWORD BY THE AUDITOR-GENERAL	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS	v
LIST OF ABBREVIATIONS	vii
DEFINITION OF TERMS	viii
EXECUTIVE SUMMARY	ix
<i>Introduction</i>	ix
<i>Motivation for the Audit</i>	x
<i>Audit Sample</i>	xi
1.0 BACKGROUND TO THE AUDIT	1
<i>Introduction</i>	1
<i>Motivation of the Audit</i>	2
2.0 DESIGN OF THE AUDIT	4
<i>Audit Objective</i>	4
<i>Audit Scope</i>	4
<i>Methodology of the Audit</i>	4
<i>Audit Sample</i>	4
<i>Methods Used to Gather Audit Evidence</i>	5
<i>Assessment Criteria</i>	6
3.0 DESCRIPTION OF THE AUDIT AREA	7
<i>Overview of the Global Fund Program</i>	7
<i>Areas of Focus for the Global Fund</i>	8
<i>Key Stakeholders in the Global Fund Program in Kenya</i>	9
<i>Non-State Principal Recipients</i>	10
4.0 FINDINGS OF THE AUDIT	12
a) <i>Public Awareness on Health Information</i>	12
b) <i>Access to Health Care Services</i>	14
c) <i>Protection of Human Rights</i>	17
5.0 CONCLUSION	19
6.0 RECOMMENDATIONS	20
7.0 APPENDICES	21
Appendix 1: Value of Commodities Distributed to the Forty-Seven Counties in Kenya	21
Appendix 2: List of Sampled Health Facilities in the Seven Counties	23

Appendix 3: Documents Reviewed	24
Appendix 4: Stakeholders Interviewed.....	26
Appendix 5: Assessment Criteria.....	27
Appendix 6: Results of a Survey Administered to Assess Public Awareness on Health Information in the Seven Sampled Counties	29
Appendix 7: Stock-out of Medical Commodities in Seven Counties	31
Appendix 8: Expired Medicine.....	35
Appendix 9: Client’s Response and Auditor’s Remarks to Response.....	39

LIST OF TABLES

Table 1: Value of Commodities Received from the Global Fund Program in the Seven Counties	8
Table 2: Results of a Survey which Assessed Citizens Awareness on Health Information in the Seven Sampled Counties	13
Table 3: Stock Out of Medical Commodities and Effects on Provision of Health Care Services	16
Table 4: Expired HIV/AIDS and Tuberculosis Tablets in the Seven Counties	17

LIST OF ABBREVIATIONS

Abbreviation	Definition
AG	Auditor-General
ACTs	Artemisinin-based Combination Therapies
AIDS	Acquired Immune Deficiency Syndrome
ART	Antiretroviral Therapy
ARVs	Antiretroviral Virus
AYP	Adolescent Young People
CAA	Citizen Accountability Audit
CCC	Comprehensive Care Centre
CECM	County Executive Committee Member
CHP	Community Health Promoters
CoK	Constitution of Kenya
COVID-19	Corona Virus Disease - 2019
CSO	Civil Society Organization
FGD	Focus Group Discussion
HIV	Human Immune Deficiency
IEC	Information Education and Communication
ISSAI	International Standards for Supreme Audit Institutions
KCM	Kenya Co-ordinating Mechanism
KEMSA	Kenya Medical Supplies Agency
OAG	Office of the Auditor-General
PLHIV	Persons Living with HIV
PWD	Persons with Disability
SDGs	Sustainable Development Goals

DEFINITION OF TERMS

Antiretrovirals - Drugs that inhibit the ability of the Human Immunodeficiency Virus from multiplying in the body.

Comprehensive Care Centre - HIV/AIDS clinic in a facility where holistic care services are offered to people living with HIV/AIDS.

Expired medicine - Medicine for which the shelf-life expiration date has been reached.

Focus Group Discussion - Discussion among people from similar backgrounds or experiences on a specific topic of interest to gather information and raise issues.

Health talks - Forums by community health workers to sensitize and educate members of the community about issues that affect their health and the services offered at the facility.

Opportunistic infections - Infections that occur more often or more severe in people with weakened immune systems than in people with healthy immune systems.

Prophylaxis - Treatment given or action taken to prevent disease.

Pyridoxine - A drug used to treat and prevent vitamin B6 deficiency resulting from poor diet, certain medications and some medical conditions.

Rapid diagnostic test – A medical diagnostic test that is quick and easy to perform.

Viral load - The amount of Human Immunodeficiency Virus in one's blood.

EXECUTIVE SUMMARY

Introduction

1. Kenya is a signatory of the United Nations Charter on Sustainable Development Goals (SDGs). SDG 3 requires countries to put in measures to ensure healthy lives and promote wellbeing for all citizens. It also seeks to end the epidemics of HIV/AIDS, tuberculosis, malaria and neglected tropical diseases.
2. The Universal Health Program in Kenya aims at ensuring that all citizens have access to quality health services. The Program also covers a range of essential health services, including health promotion, prevention, treatment, rehabilitation and palliative care. This is in line with Article 43 (1) of the Constitution of Kenya, 2010 on the Bill of Rights, Health Act of 2017, County Government Act of 2012, and other relevant regulations. Kenya has been part of the Global Fund Partnership since 2003.
3. The Global Fund was founded in the year 2002 as a partnership between governments, civil societies, technical agencies, private sector and the people affected by HIV/AIDS, tuberculosis and malaria. The Global Fund pools together the world's resources to invest in eradicating HIV/AIDS, tuberculosis and malaria. The Program works to support adoption of innovative models of service delivery, including differentiated approach to care and treatment of the mentioned three diseases, which may increase the clinical and prevention benefits.
4. The purpose of the Global Fund is to manage and disburse additional resources through public-private partnerships that aims at making sustainable and significant contribution to the reduction of infections, illness and death. The Fund helps to mitigate impact caused by HIV/AIDS, tuberculosis and malaria in the member countries. The Global Fund has been successful at mobilizing resources from the public sector with a large percentage coming directly from donor governments.
5. During the financial years 2020/2021 and 2021/2022, Kenya received commodities valued at Kshs.5,814,079,534.82 and Kshs.10,846,396,613.18 respectively. The seven (7) sampled counties received commodities worth Kshs.3,091,991,044.61 and Kshs.1,801,282,613.37 during the financial year 2020/2021 and 2021/2022 respectively.

6. The implementation of the Global Fund Program in the forty-seven (47) counties is in line with the Constitution of Kenya, 2010 as health care is a devolved function. The National Government provides leadership in developing health care policies and regulations.

Motivation for the Audit

7. The factors that motivated the Office to conduct the audit on the implementation of the Global Fund Program in the seven (7) counties included the following:
 - i. Kenya is a signatory to the United Nations Charter on Sustainable Development Goals (SDGs) which makes her bound by the resolutions. SDG 3 requires Member States to ensure that citizens have healthy lives and promote well-being for all. Target 3.3 of SDG 3 aims at eradication of epidemics such as HIV/AIDS, tuberculosis, malaria and neglected tropical diseases. It further targets to combat hepatitis, water-borne diseases and other communicable diseases by 2030. The Global Fund seeks to support Kenya in achieving SDG 3. The audit was, therefore, necessitated by the need to confirm the extent to which implementation of the Global Fund Program has supported the achievement of SDGs.
 - ii. Article 43 of the Constitution of Kenya, 2010 provides that every person has a right to the highest attainable standard of health, which includes the right to health care services, including reproductive health care. An audit was, therefore, necessary to assess whether the Kenya Government is making progress in upholding the rights of the citizens to healthcare.
 - iii. The Global Fund was one of the Programs enlisted to achieve Universal Health Care coverage to fight HIV/AIDS, TB and Malaria in line with the government policy. The audit was carried out to establish whether health services were accessible under the Global Fund Program to citizens.
 - iv. Public health concerns raised by citizens through a media report by the Daily Nation newspaper dated 10 November, 2021 which highlighted millions of lives at risk due to shortage of HIV/AIDS drugs in the country. Further, Petition No. 605 of 2014 on enforcement of the Bill of Rights for persons living with HIV/AIDS (PLHIV) and Petition No. 606 of 2014 on alleged contravention of Articles 19, 20 and 21 of the Constitution

of Kenya, 2010, both filed at the High Court in Nairobi, outlined the human rights issues of PLHIV. The audit was, therefore, necessary to ascertain whether the Global Fund Program had implemented procedures to protect the human rights of PLHIV as they seek health care services.

Audit Objective

8. The objective of the audit was to assess the extent to which counties had complied with relevant legal requirements while providing health care services under the Global Fund Program and specifically, the extent to which counties;
 - i. Enabled citizens to access health information.
 - ii. Provided health care services to citizens, and
 - iii. Ensured that human rights were upheld in the health facilities.

Audit Scope

9. The audit examined implementation of the Global Fund Program by the Ministry of Health in seven (7) counties namely; Nairobi, Busia, Baringo, Homabay, Nyeri, Isiolo and Taita Taveta. The audit sampled eighteen (18) health facilities in the selected seven (7) counties. The audit covered two financial years 2020/2021 and 2021/2022.

Audit Sample

10. A survey was carried out in seven (7) out of the forty-seven (47) counties, covering eighteen (18) health facilities. The sample selection was based on total allocation of commodities, regional balance and view of key informants. The audit administered a survey on 326 beneficiaries in seven (7) counties. The survey used purposive sampling technique where patients were engaged in respective clinics during clinic days.
11. Focus group discussion forums were also held where those sampled were randomly selected to represent citizens from diverse backgrounds. Representatives were drawn from youths, women, people living with disabilities, persons from civil society organizations, professionals from the health sector, among others.

Summary of Audit Findings

12. The key audit findings were categorized under; public awareness on health information, access to health care services and protection of human rights.

a) Public Awareness on Health Information

13. Article 35(1) (a) of the Constitution of Kenya, 2010, provides that every citizen has the right to access information held by the State. Further, Section 10 of the Health Act, 2017 states that the National Government, County Governments and every organ having a role or responsibility within the national health system shall ensure that appropriate, adequate and comprehensive information is disseminated on the health functions for which they are responsible.
14. The audit revealed that in the seven (7) sampled counties, there were structures for disseminating health information to citizens. This was achieved through; publicization of information, education and communication materials, advertisements on television and radio, as well as campaigns by Community Health Promoters.
15. Analysis of a survey administered to 1,915 citizens from the seven (7) sampled counties in order to assess their awareness on health information relating to HIV/AIDS, tuberculosis and malaria indicated that 98% of the sampled citizens had access to information relating to HIV/AIDS, Tuberculosis and Malaria.
16. The audit however noted that even though county governments had established structures for citizens to access health information, citizens were not adequately sensitized on how to raise complaints on health-related services and how to obtain feedback.

b) Access to Health Care Services

17. Article 43 (1)(a) under the Bill of Rights provides that every person has the right to the highest attainable standard of health which includes the right to health care services as well as reproductive health care. Further, Section 20(b) of the Public Health Act 2017, provides that the County Government in furtherance of the functions assigned to it under the Fourth Schedule of the Constitution shall be responsible in ensuring service delivery including the maintenance, financing and further development of those health services and institution that have been devolved.

18. The audit revealed that the seven (7) sampled counties had established structures for providing health care services under the Global Fund. HIV/AIDS care services were provided at the Comprehensive Care Clinics. The services offered were HIV/AIDS testing and counselling, ante natal and post-natal care for women living with HIV/AIDS, support services for discordant couples, nutrition and dietary advice for PLHIV, laboratory tests, medication, psychological and psychosocial support services.
19. Tuberculosis care services were provided at TB clinics. The services provided included; diagnosis, treatment and infection control through contact tracing for patients who defaulted treatment. Malaria patients were treated at the outpatient units while severe cases were admitted for further health management.
20. However, the audit noted that healthcare services were affected during the COVID-19 pandemic. This was a result of movement restrictions and social distancing measures which affected citizens' access to healthcare services.
21. Stock-out of medical commodities was also identified as a hindrance in accessing healthcare services. Analysis of stock records in the seven (7) sampled counties revealed that there were prolonged stock-outs of medical commodities such as GeneXpert cartridges, Pre-exposure Prophylaxis, condoms, HIV/AIDS testing kits and Pyridoxine drug. The period of stock-out ranged between two (2) months and three (3) years.
22. A review of medical stock cards also indicated that some of the medicine distributed by KEMSA to health facilities were near expiry dates. Interviews with hospital pharmacists also revealed that change of regimen was another reason for existence of expired medicines in the health facilities. This resulted in large quantities of expired medicine, especially those used for treatment of Tuberculosis and HIV/AIDS. The expiries led to inconsistent supply of medicine for treatment of HIV/AIDS and Tuberculosis. This could negatively impact on patients, considering that administration of the medication requires consistence to guard against effects of multi-drug resistance.
23. Analysis of information obtained from stock cards revealed that expired HIV/AIDS and Tuberculosis medicine had been stored within health facilities. As at 30 June, 2022 quantities in form of tablets of undisposed medicine for HIV/AIDS and Tuberculosis in the seven (7) counties amounted to 52,479 and

111,173, respectively. Further analysis revealed that the tablets had been stored for a long time in the health facilities pending disposal. For example, 109,968 or 67% of the expired HIV/AIDS and Tuberculosis tablets had been in the health facilities for more than one (1) year.

c) Protection of Human Rights

24. Article 27 (4) of the Constitution of Kenya, 2010 provides that the State shall not discriminate directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, health status, ethnic or social origin, color, age, disability, religion, conscience, belief, culture, dress, language, or birth. Article 6: 6.1 (2) (iv) of the Global Fund Regulations requires all grant recipients to respect and protect informed consent, confidentiality and the right to privacy concerning medical testing, treatment or health services rendered.
25. The audit noted that human rights were adhered to by medical staff in the health facilities audited within the seven (7) sampled counties. The staff used coded identification numbers to identify patients as a way of upholding confidentiality and privacy. The records, files and registers were stored in restricted lockable cabinets. Confidentiality and privacy were maintained for those seeking health services for HIV/AIDS and TB services.

Conclusion

26. In view of the findings, the seven (7) sampled counties had to a great extent complied with legal requirements while providing health care services under the Global Fund Program: -
27. The seven (7) sampled counties had put in place effective mechanisms for creating awareness on health information. Sensitization of citizens on complaints and feedback mechanisms in place regarding health service delivery was however not adequate, therefore, affecting their level of satisfaction in the health care services delivered.
28. The sampled counties had well established structures for providing health services under the Global Fund Program. Provision of services was, however, affected by other factors such as Covid-19, stock out of medical commodities and expired stocks. This required concerted efforts from all stakeholders in order to ensure efficient service delivery.

29. The counties also provided mechanism for protecting human rights for the beneficiaries. Efforts were made towards upholding patients' confidentiality and privacy in the seven (7) sampled counties through use of coded numbers to identify beneficiaries which ensured confidentiality. This was in consistent with the Global Fund regulations on protection of human rights.

Recommendations

30. In view of the findings and conclusions of the audit, the following recommendations are made for implementation by the Ministry of Health and the seven (7) counties: -
- I. The county governments should ensure that citizens are sensitized on existing complaints and feedback mechanisms in health facilities.
 - II. The Ministry of Health and county governments should ensure adequate collaboration with Kenya Medical Supplies Agency (KEMSA) in the planning and coordination of the supply of commodities in order to minimize cases of shortages and stock out of medicine in health facilities.
 - III. The county governments should establish structures that will monitor the procurement processes, including timely payment for invoiced stocks from KEMSA and continuous tracking and reporting on movement of pharmaceutical and non-pharmaceuticals commodities.
 - IV. The county governments should adhere to Section 165 (e) of the Public Procurement and Assets Disposal Act, 2015 and Regulations 194 of the Public Procurement and Asset Disposal Regulation, in order to ensure timely disposal of expired and obsolete medicine.

1.0 BACKGROUND TO THE AUDIT

Introduction

- 1.1 Kenya is a signatory of the United Nations Charter on Sustainable Development Goals (SDGs). SDG 3 requires countries to put in measures to ensure healthy lives and promote wellbeing for all citizens. It also seeks to end the epidemics of HIV/AIDS, tuberculosis, malaria and neglected tropical diseases.
- 1.2 The Universal Health Program in Kenya aims at ensuring that all citizens have access to quality health services. The Program also covers a range of essential health services, including health promotion, prevention, treatment, rehabilitation and palliative care. This is in line with Article 43 (1) of the Constitution of Kenya, 2010 on the Bill of Rights, Health Act of 2017, County Government Act of 2012, and other relevant regulations. Kenya has been part of the Global Fund Partnership since 2003.
- 1.3 The Global Fund was founded in the year 2002 as a partnership between governments, civil societies, technical agencies, private sector and the people affected by HIV/AIDS, tuberculosis and malaria. The Global Fund pools together the world's resources to invest in eradicating HIV/AIDS, tuberculosis and malaria. The Program works to support adoption of innovative models of service delivery, including differentiated approach to care and treatment of the mentioned three diseases, which may increase the clinical and prevention benefits.
- 1.4 The purpose of the Global Fund is to manage and disburse additional resources through public-private partnerships that aims at making sustainable and significant contribution to the reduction of infections, illness and death. The Fund helps to mitigate impact caused by HIV/AIDS, tuberculosis and malaria in the member countries. The Global Fund has been successful at mobilizing resources from the public sector with a large percentage coming directly from donor governments.
- 1.5 During the financial years 2020/2021 and 2021/2022, Kenya received commodities valued at Kshs.5,814,079,534.82 and Kshs.10,846,396,613.18 respectively, as indicated in **Appendix 1**. The seven (7) sampled counties received commodities worth Kshs.3,091,991,044.61 and Kshs.1,801,282,613.37 this period.

- 1.6 Implementation of the Global Fund Program in the forty-seven (47) counties is in line with the Constitution of Kenya, 2010 as health care is a devolved function. The National Government provides leadership in developing health care policies and regulations.
- 1.7 The Office conducted the Citizen Accountability Audit (CAA) on the implementation of Global Fund Program in seven (7) counties. Citizen Accountability Audit is a participatory and community-driven audit approach which promotes transparency and accountability in governance and engages citizens in public financial management. The process involves working with citizens through civil society organizations in audit planning, execution, reporting and follow-up. Citizens are also involved in the audit process through administration of audit survey interviews.

Motivation of the Audit

- 1.8 The factors that motivated the Office to conduct the audit on the implementation of the Global Fund Program in the seven (7) counties included the following: -
- i. Kenya is a signatory to the United Nations Charter on Sustainable Development Goals (SDGs) which makes her bound by the resolutions. SDG 3 requires Member States to ensure that citizens have healthy lives and promote well-being for all. Target 3.3 of SDG 3 aims at eradication of epidemics such as HIV/AIDS, tuberculosis, malaria and neglected tropical diseases. It further targets to combat hepatitis, water-borne diseases and other communicable diseases by 2030.
The Global Fund seeks to support Kenya in achieving SDG 3. The audit was, therefore, necessitated by the need to confirm the extent to which implementation of the Global Fund Program has supported the achievement of SDGs.
 - ii. Article 43 of the Constitution of Kenya, 2010 provides that every person has a right to the highest attainable standard of health, which includes the right to health care services, including reproductive health care. An audit was, therefore, necessary to assess whether the Kenya Government is making progress in upholding the rights of the citizens to healthcare.

- iii. The Global Fund was one of the Programs enlisted to achieve Universal Health Care coverage to fight HIV/AIDS, TB and Malaria in line with the government policy. The audit was carried out to establish whether health services were accessible under the Global Fund Program to citizens.
- iv. Public health concerns raised by citizens through a media report by the Daily Nation newspaper, dated 10 November, 2021 which highlighted millions of lives at risk due to shortage of HIV/AIDS drugs in the country. Further, Petition No. 605 of 2014 on enforcement of the Bill of Rights for persons living with HIV (PLHIV) and Petition No. 606 of 2014 on alleged contravention of Articles 19, 20 and 21 of the Constitution of Kenya, 2010, both filed at the High Court in Nairobi, outlined the human rights issues of PLHIV. The audit was, therefore, necessary to ascertain whether the Global Fund Program had implemented procedures to protect the human rights of PLHIV as they seek health care services.

2.0 DESIGN OF THE AUDIT

Audit Objective

- 2.1 The objective of the audit was to assess the extent to which counties had complied with relevant legal requirements while providing health care services under the Global Fund Program and specifically, the extent to which counties;
- i. Enabled citizens to access information on provision of health services,
 - ii. Provided health care services to citizens, and
 - iii. Ensured that human rights were upheld in the health facilities.

Audit Scope

- 2.2 The audit examined implementation of the Global Fund Program by the Ministry of Health in seven (7) counties namely; Nairobi, Busia, Baringo, Homabay, Nyeri, Isiolo and Taita Taveta. The audit covered two (2) financial years, 2020/2021 and 2021/2022.

Methodology of the Audit

- 2.3 The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) by the International Organization of Supreme Audit Institutions (INTOSAI), as highlighted by the auditing standards as below.
- ISSAI 3000- Performance Audit Standards which defines the scope, objectives and requirements for performance Auditing.
 - ISSAI 4000 – Compliance audit Standards which defines the scope, objectives and requirements for compliance Auditing.

Audit Sample

- 2.4 The audit surveyed 326 beneficiaries in seven (7) out of the forty-seven (47) counties, covering eighteen (18) health facilities, as indicated in **Appendix 2**. The sample selection was based on total allocation of commodities, regional balance and view of key informants. The survey used purposive sampling technique where patients were engaged in respective clinics during clinic days.
- 2.5 Focus group discussion forums were also held where those sampled were randomly selected to represent citizens from diverse backgrounds. Representatives were drawn from youths, women, people living with disabilities,

persons from civil society organizations, professionals from the health sector, among others.

Methods Used to Gather Audit Evidence

Document Review

- 2.6 To obtain information in regard to provision of health care services under the Global Fund Program in the seven (7) counties, annual work plans, county budgets, health facilities' stores bin cards, medicine stock ledgers, delivery notes and staff establishment records were reviewed, among other records. Details of documents reviewed and the reasons for their review are indicated in **Appendix 3**.

Interviews with Stakeholders

- 2.7 To understand the processes involved in the administration of the Global Fund Program at the health facilities in the seven (7) counties, interviews were held with various stakeholders as indicated in **Appendix 4**.

Focus Group Discussions

- 2.8 Focus group discussions were held with citizens to discuss their experience and benefits derived from the Global Fund Program.

Engagement with Civil Society Organizations

- 2.9 The audit was carried out in partnership with civil society organisations (CSOs) as representatives of citizens. The identification of CSOs was done through a criterion defined in CAA Operational manual which requires that CSOs complies with all the statutory requirements. The CSOs were trained OAG requirements and audit methodology applicable to the audit. The Civil Society Organisations were required to have experience in development work, governance, public finance management, and social audits. Selected CSOs nominated staff to work OAG and assisted in mobilizing citizens for interviews.

Physical Verification

- 2.10 The purpose of physical verification was to validate and substantiate the existence, condition, and proper utilization of tangible assets, inventory, and

resources associated with the funded programs. Physical verification involved physically inspecting and confirming on the presence of items, infrastructure, or facilities mentioned in records and other program reports.

Assessment Criteria

- 2.11 The audit assessed the extent to which counties had complied with relevant legal requirements while providing health care services under the Global Fund Program against criteria drawn from the statutory mandate and the Global Fund regulations, 2014. Details on the audit criteria are provided in the findings chapter and is also listed in **Appendix 5**.

3.0 DESCRIPTION OF THE AUDIT AREA

Overview of the Global Fund Program

- 3.1 The Global Fund is an international financing organization that aims to combat the three major diseases of HIV/AIDS, tuberculosis, and malaria. It provides financial support to countries around the world including Kenya. The fund aims to strengthen the health systems and improve the prevention, diagnosis, and treatment of the three diseases. It was established in 2002 and has disbursed over USD45 billion to support Programs combating HIV/AIDS, tuberculosis, and Malaria to more than 100 countries worldwide.
- 3.2 In Kenya, the Global Fund has played a crucial role of supporting Government's policies on provision of health care services including elimination of HIV/AIDS, tuberculosis and malaria pandemics. The Fund provides significant financial resources through the National Syndemic Diseases Control Council (NSDCC), the National Tuberculosis, Leprosy and Lung Disease Program (NTLD-Program) and the National Malaria Control Program (NMCP) for capacity building and training.
- 3.3 As of September 2021, the Global Fund had invested over \$2 billion in Kenya. The Fund has supported various Programs and initiatives aimed at preventing and treating HIV/AIDS, tuberculosis, and malaria and has contributed to significant progress in Kenya's efforts to combat these diseases.
- 3.4 Information released by The National Syndemic Diseases Control Council (NSDCC), formerly known as the Kenya National AIDS Control Council indicated that HIV prevalence in Kenya declined from 7.8% in 2009 to 4.7% in 2019. This was partly due to the support and interventions funded through the Global Fund. New statistics indicate that HIV infections declined from 1.18 per 1,000 population in 2015 to 0.72 in 2020. HIV prevalence declined from 4.9% in 2018 to 4.5% in 2020, and HIV incidence rate reduced from 0.27% in 2016 to 0.14% in 2020. The tuberculosis incidence rate fell by 11% between 2018 while the malaria prevalence among children under 5 declined from 8% in 2016 to 6% in 2020.

Areas of Focus for the Global Fund

- 3.5 The Global Fund supports services such as HIV Testing, HIV care and Antiretroviral treatment for PLHIV, elimination of Mother to Child Transmission of HIV (eMTCT), comprehensive HIV prevention and interventions with special emphasis on Adolescents and Young People (AYP), and removal of Human rights barriers affecting access and utilization of HIV Services.
- 3.6 The Fund also supports initiatives aimed at improving TB case detection, access to quality diagnosis, treatment services and enhancement of infection control measures. It also strengthens laboratory systems, trains healthcare workers and provides financial support for the procurement of TB drugs and diagnostics.
- 3.7 Malaria control Programs are implemented through distribution of Long-Lasting Insecticidal Nets (LLINs), conducting indoor residual spraying, improving diagnostic capacities and ensuring effective treatment through the provision of Artemisinin-based Combination Therapies (ACTs).
- 3.8 During the financial years 2020/2021 and 2021/2022, Kenya received commodities valued at Kshs.5,814,079,534.82 and Kshs.10,846,396,613.18 respectively, as indicated in **Appendix 1**.
- 3.9 During the financial year 2020/2021 and 2021/2022, the seven (7) sampled counties received commodities worth Kshs.3,091,991,044.61 and Kshs.1,801,282,613.37 respectively, as indicated in **Table 1**.

Table 1: Value of Commodities Received from the Global Fund Program in the Seven Counties

S/N	County	Financial Years		Total Kshs
		2020/2021 Kshs	2021/2022 Kshs	
1	Baringo	86,890,145.81	19,927,280.08	106,817,425.89
2	Busia	324,678,282.68	189,210,984.57	513,889,813.25
3	Homa Bay	822,813,577.14	464,749,747.70	1,287,563,324.84
4	Isiolo	16,954,343.21	13,166,042.93	30,120,386.14
5	Nairobi	1,628,310,998.32	1,019,498,755.66	2,647,809,753.98
6	Nyeri	138,821,372.60	70,649,851.60	209,471,224.20
7	Taita Taveta	73,522,324.85	24,079,950.83	97,602,275.68
Total		3,091,991,044.61	1,801,282,613.37	4,893,274,203.98

Source: Extract from the Global Fund Grant Confirmation, 2017

Key Stakeholders in the Global Fund Program in Kenya

- 3.8 Kenya works in collaboration with various key stakeholders in the implementation, coordination and monitoring of the Programs. The key stakeholders include the; Ministry of Health, The National Treasury and Economic Planning, county governments, health facilities and the Kenya Coordinating Mechanism (KCM). The roles and functions of each stakeholder are outlined below;
- 3.9 The **Ministry of Health** implements grants on behalf of The National Treasury and Economic Planning through national Programs for the three diseases. Each Program is implemented by a government implementer and a non-governmental organization.
- 3.10 The **National Treasury and Economic Planning** is the grant principal recipient whose roles includes; grant negotiation and agreement, budgeting, planning, fund disbursement, financial management and reporting, coordination, collaboration and accountability, monitoring and evaluation.

County Governments

- 3.11 The Constitution of Kenya, 2010 devolved the health care services to the counties. The County Government Act, 2012, conferred county governments with the responsibility of the provision of health care services, management of pharmacies and promotion of primary healthcare among others. The Global Fund Program at the county is managed by the County Executive Committee Member for Health who is responsible for all health care services.
- 3.12 The county pharmacist is responsible for approving requisition for replenishment of pharmaceutical and non-pharmaceutical commodities using Facility Consumption Data Report and Request system. The system is used by the sub-county pharmacists to update their requisitions for processing by the county pharmacist, while KEMSA makes the deliveries directly to the health facilities.

Health Facilities

- 3.13 Health facilities are obligated to provide services that are responsive to the needs of the citizens. The services offered include diagnosing, testing, treating, counseling services and monitoring individuals affected by HIV/AIDS,

tuberculosis and malaria. Requisitions are raised in Kenya Health Information System by the responsible health facility medical staff, using the Facility Consumption Data Report and Request system to a sub-county pharmacist for rationalization.

- 3.14 The **Kenya Coordinating Mechanism**, is a multi-sectoral partnership of key stakeholders that is responsible of mobilizing funds, coordinating and overseeing the implementation of the Global Fund grants. Membership includes; government representatives, civil society organizations, communities and development partners.

Non-State Principal Recipients

- 3.15 The **African Medical Research Foundation** is a non-state actor and a principal recipient of the Global Fund for Malaria and Tuberculosis grants, since 2011.
- 3.16 The **Kenya Red Cross Society** was appointed by the Kenya Coordinating Mechanism as the Civil Society principal recipient to manage resources under the Country's Global Fund HIV/AIDS grant.
- Local Agent
- 3.17 The **Price Waterhouse Coopers** is the local agent for the Global Fund Program in Kenya. It is responsible for monitoring and verifying in-country grant implementation and providing recommendations to the Secretariat on key decisions relating to grants.
- 3.18 The **Kenya Medical Supplies Authority** is the procurement agent for the grant responsible for procuring, storing and distributing of pharmaceutical and non-pharmaceutical commodities in line with the Public Procurement and Assets Disposal Act, 2015. KEMSA entered into a Memorandum of Understanding with The National Treasury on 1 September, 2017.
- 3.19 The **National AIDS and STIs Control Program** (NAS COP) is a governmental organization responsible for policy and guidelines formulation, capacity building, coordination and implementation of HIV/AIDS and Sexually Transmitted Infections management.
- 3.20 The **National Syndemic Diseases Control Council** is a governmental organization responsible for coordination, implementation and monitoring the progress of HIV-related Programs supported by the Global Fund.

- 3.21 The ***National Tuberculosis, Leprosy, and Lung Disease Program*** is responsible for coordinating the prevention, diagnosis and treatment of tuberculosis in Kenya. It collaborates with the Global Fund to strengthen TB control efforts, including expanding access to quality diagnostics, medicines and improving treatment outcomes.
- 3.22 The ***National Malaria Control Program*** is tasked with leading malaria control in Kenya and implementation of interventions such as insecticide-treated bed nets distribution, indoor residual spraying, and ensuring access to effective anti-malarial drugs for prevention and management.
- 3.23 ***Civil society organizations*** in Kenya actively participate in the Global Fund-supported Programs. They contribute in advocacy, community engagement and service delivery at the grassroots level.

4.0 FINDINGS OF THE AUDIT

- 4.1 The objective of the audit was to assess the extent to which counties had complied with relevant legal requirements while providing health care services under the Global Fund Program. This was in regard to assessing the extent to which counties enabled citizens to access health information, provision of health of health care services and protection of human rights;
- 4.2 Information obtained through review of the Program documents, interviews with patients in health facilities in the sampled seven (7) counties, focus group discussions with citizens and physical verification indicated that counties had to a great extent complied with legal requirements on public awareness on health information, access to health care services and protection of human rights.
- 4.3 The audit findings are as detailed below:

a) Public Awareness on Health Information

- 4.4 Article 35(1) (a) of the Constitution of Kenya, 2010, provides that every citizen has the right to access information held by the State. Further, Section 10 of the Health Act, 2017 provides that the National Government, County Governments and every organ having a role or responsibility within the national health system shall ensure that appropriate, adequate and comprehensive information is disseminated on the health functions for which they are responsible.
- 4.5 The audit revealed that there were structures for disseminating information on health care services in the eighteen (18) sampled health facilities in the seven (7) counties. The structures included; use of Information, Education and Communication (IEC) materials on HIV/AIDS and tuberculosis, television and radio advertisements, signage messages with information on available services available in clinics, and hospitals' citizen service charters which gives details on services offered, waiting time, treatment process, procedures, and contacts of persons on duty.
- 4.6 The audit revealed that health facilities involved Community Health Promoters (CHPs) to disseminate information on; prevention, treatment and management of HIV/AIDS, tuberculosis and malaria, benefits of HIV testing for pregnant women, prevention of mother-to-child transmission, and proper use of condoms. The audit further noted that during commemoration of TB and HIV/AIDS day on

1 December, 2021 and 24 March, 2022 the counties and other stakeholders held public forums where information on prevalence and mortality rates, government policies and other related information was shared with citizens.

- 4.7 During the audit, a survey was administered to 1,915 citizens from the seven (7) sampled counties, in order to assess their awareness on health information relating to HIV/AIDS, tuberculosis and malaria. The survey focused on the various components funded under the Global Fund Program. Analysis of the survey responses indicated that 98% of the sampled citizens had access to information relating to HIV/AIDS, tuberculosis and malaria, as indicated in **Table 2** and detailed in **Appendix 6**.

Table 2: Results of a Survey which Assessed Citizens Awareness on Health Information in the Seven Sampled Counties

Results of the Survey Administered to Citizens (Patients)									
Components Assessed	HIV/AIDS		Tuberculosis		Malaria		Total Number of Citizens Interviewed	Citizens who had Access to Health Information	Percentage of Citizens who had Access to Health Information
	Yes	No	Yes	No	Yes	No			
Global Fund Programme HIV, TB and Malaria	169	2	136	3	39	0	349	344	99%
Health information & Advocacy on HIV, TB and Malaria	167	4	133	6	34	5	349	334	96%
Testing for HIV, TB and Malaria	168	3	136	3	39	0	349	343	98%
Condom Distribution	167	4	0	0	0	0	171	167	98%
Treatment and Management	168	3	136	3	39	0	349	343	98%
Drugs for HIV, TB and Malaria	169	2	135	3	39	0	348	343	99%
Total number of citizens interviewed in the seven sampled counties							1915		
Total number of citizens who had Access to Health Information								1874	
Percentage of sampled citizens (patients) who had access to health information									98%

Source: OAG analysis of survey responses on public awareness on health information

- 4.8 Further, the audit assessed complaints and feedback mechanism structures that had been established in the seven (7) sampled counties in regard to registering complaints and providing feedback to citizens. Section 14(1-5) of the Health Act, 2017 provides the procedure for citizens to raise complaints and how to receive feedback from health facilities. The Act provides that any person has a right to file a complaint about the manner in which he or she was treated at a health

facility and have the complaint investigated appropriately. The relevant authorities should establish and publish procedures for raising complaints within public and private health care facilities. The procedures must be displayed in a visible manner and regularly communicated to the users. Complaints launched by citizens must be responded to within a period of not more than three months.

4.9 The audit observed that the seven (7) sampled counties had established complaints and feedback mechanism structures which included the following: -

- i. Customer Care desks tasked with the responsibility of registering complaints, receiving correspondence and maintaining interactive communication with citizens.
- ii. Heads of facilities who ensured that complaints from citizens were registered and feedback provided on time.
- iii. Contacts and details of Medical Officers on duty were displayed on the notice boards at the health facilities' reception areas.
- iv. Suggestion boxes were available at the entrance of each health facility.
- v. Each health facility had the Kenya Quality Model for Health system which provided a checklist for patients' feedback for services offered.

4.10 However, interviews with citizens in the seven (7) sampled counties revealed that although health facilities had established mechanisms for citizens to launch complaints and receive feedback on services offered in health facilities, citizens had not been sensitized on the availability and use of the structures in place.

b) Access to Health Care Services

4.11 Article 43 (1)(a) under the Bill of Rights provides that every person has the right to the highest attainable standard of health which includes the right to health care services as well as reproductive health care. Further, Section 20(b) of the Public Health Act 2017, provides that the County Government in furtherance of the functions assigned to it under the Fourth Schedule of the Constitution shall be responsible in ensuring service delivery including the maintenance, financing and further development of those health services and institution that have been devolved.

4.12 Review of records and interviews with health facilities' management and staff on access to health care services revealed that the seven (7) sampled counties had established structures for providing health services under the Global Fund.

It was noted that HIV/AIDS care services were provided at the Comprehensive Care Clinics in all health facilities. The services offered were HIV/AIDS testing and counselling, ante natal and post-natal care for women living with HIV/AIDS, support services for discordant couples, nutrition and dietary advice for PLHIV, laboratory tests, medication, psychological and psychosocial support services.

- 4.13 Tuberculosis care services were provided at TB clinics. The services provided included; diagnosis, treatment and infection control through contact tracing for patients who defaulted treatment. Malaria patients were treated at the outpatient units while severe cases were admitted for further health management.
- 4.14 The audit revealed that access to health care services in the seven (7) sampled counties in regard to the three (3) Programs under the Global Fund was offered in a conducive environment and confidentiality of patients' information was maintained.
- 4.15 However, the audit noted that access to health care service delivery was affected by the COVID-19 pandemic, stock-outs of commodities and expired medicine as detailed below: -

i. Covid-19 Pandemic

- 4.16 The audit revealed that during the COVID-19 pandemic, the National Government imposed movement restrictions on social gatherings. The restrictions affected citizens access to health care due to fear of infection as most of them were vulnerable. The county governments further implemented measures to mitigate effects of Covid-19 by issuing citizens with more commodities, enforcing use of masks, outreach and social mobilization by Community Health Promoters. The Counties also facilitated treatment transfers of affected patients to nearby facilities to mitigate movement restrictions imposed by the National Government.

ii. Stock-out of Commodities

- 4.17 Analysis of stock records provided in the seven (7) sampled counties revealed that there were stock-outs of medical commodities, as detailed in **Appendix 7**.
- 4.18 Further analysis of records provided revealed that stock-out in five (5) of the seven (7) sampled counties ranged between two (2) months and three (3) years, as indicated in **Table 3**. Interviews with the health facilities' pharmacists revealed that placing of orders through the Kenya Health Information System

delayed the acquisition process. The delay was attributed to slow rationalization¹ of orders by the Sub County pharmacists.

Table 3: Stock Out of Medical Commodities and Effects on Provision of Health Care Services

Commodities	County	Approximate Duration of Stock-Out as at the Month of June 2022	Effect of Medicine Stock-out on Provision of Health Care Service
GeneXpert cartridges	Busia	2 months	Lack of comprehensive Tuberculosis testing.
	Baringo	6 months	
	Isiolo	1 year and 7 months	
	Nairobi	1 year and 7 months	
Pre-exposure Prophylaxis	Busia	3 months	Exposure of citizens to HIV infections
	Nyeri	1 year 6 months	
Condoms	Baringo	3 months	Risk of spread of HIV/AIDS
	Busia	4 months	
	Nyeri	2 years	
HIV/AIDS test kits	Busia	4 months	Not possible to test potential HIV Patients
	Baringo	3 months	
	Isiolo	1 year 7 months	
	Nairobi	1 year 7 months	
Pyridoxine	Busia	5 months	Exposure of tuberculosis patients to allergic reactions during medication
	Baringo	6 months	
	Nairobi	3 years	
	Isiolo	3 years	

Source: OAG analysis of duration of stock-out of various medical commodities

iii. Expired Medicines

4.19 Review of medical stock cards indicated that some of the medicine distributed by KEMSA were near expiry dates. Interviews with hospital pharmacists also revealed that change of regimen was another reason for existence of expired medicines in the health facilities. As a result, there were large quantities of expired medicine, especially those used for treatment of Tuberculosis and HIV/AIDS. The expiries led to inconsistent supply of medicine for treatment of HIV/AIDS and Tuberculosis. This could negatively impact on patients, considering that administration of the medication requires consistence to guard against effects of multi-drug resistance.

4.20 Analysis of information obtained from stock cards also revealed that expired HIV/AIDS and Tuberculosis medicine had been stored within health facilities. As at 30 June, 2022 quantities in form of tablets of undisposed medicine for

¹Harmonizing of the Kenya Health Information System report with available stock at KEMSA.

HIV/AIDS and Tuberculosis in the seven (7) counties amounted to 52,479 and 111,173, respectively as indicated in **Table 4**. Further analysis revealed that the tablets had been stored for a long time in the health facilities pending disposal. For example, 109,968 or 67% of the total expired tablets had been in the health facilities for more than one (1) year. Detailed information on the expired medicine is provided in **Appendix 8**.

Table 4: Expired HIV/AIDS and Tuberculosis Tablets in the Seven Counties

County	Duration of Undisposed Expired Tablets as at 30 June, 2022 in the Seven Counties						Total Number of Expired HIV and Tuberculosis Tablets per County
	Below 1 Year		Between 1 and 2 Years		Above 2 Years		
	HIV	TB	HIV	TB	HIV	TB	
Taita Taveta	47	-	-	2,340	867	1,550	4,804
Nairobi	4,590	2,256	803	4,409	1,230	-	13,288
Homabay	2,153	8,834	135	10,235	-	-	21,357
Nyeri	22,260	1,868	5,700	32,084	1,860	21,600	85,372
Baringo	-	8,834	10,835	10,535	-	10,260	40,464
Isiolo	2,760	-	22	-	-	-	2,782
Busia	84	-	-	-	-	258	342
Total	31,894	21,792	17,495	57,263	3,090	32,118	
Total number of undisposed HIV tablets in the seven counties as at 20 June, 2022							52,479
Total number of undisposed TB tablets in the seven counties as at 30 June, 2022							111,173
Total number of undisposed HIV and Tuberculosis tablets in the seven counties							163,652

Source: OAG analysis of duration of stock-out of HIV and Tuberculosis tablets

4.21 Failure to dispose expired medicine in the audited health facilities was contrary to Section 165 (e) of the Public Procurement and Asset Disposal Act, 2015. Regulation 194 of the Public Procurement and Asset Disposal Regulation, 2020 also provides that procurement entities are responsible for disposing all harmful materials by use of waste management disposal methods. Expired drugs is a health hazard to the environment and the community.

c) Protection of Human Rights

4.22 Article 27 (4) of the Constitution of Kenya, 2010 provides that the State shall not discriminate directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, health status, ethnic or social origin, color, age, disability, religion, conscience, belief, culture, dress, language, or birth. Article 6: 6.1 (2) (iv) of the Global Fund Regulations, requires all grant recipients

to respect and protect informed consent, confidentiality and the right to privacy concerning medical testing, treatment or health services rendered.

- 4.23 The audit noted that human rights was adhered to by medical staff in the health facilities audited in the seven (7) sampled counties. The staff in the health facilities audited used coded identification numbers to identify patients as a way of upholding confidentiality and privacy. The records, files and registers were stored in restricted lockable cabinets. Confidentiality and privacy were maintained for those seeking health services for HIV/AIDS and TB services.

5.0 CONCLUSION

- 5.1 In view of the findings, the seven (7) sampled counties had to a great extent complied with legal requirements while providing health care services under the Global Fund Program:
- 5.2 The seven (7) sampled counties had put in place effective mechanisms for creating awareness on health information. This was achieved through; publicization of information, education and communication materials, advertisements on television and radio, as well as campaigns by Community Health Promoters. However,
- i. sensitization of citizens on complaints and feedback mechanisms was inadequate which, affected level of satisfaction with the health care services provision.
 - ii. The sampled counties had well established structures for providing health services under the Global Fund Program. Provision of services was, however, affected by other factors that required concerted efforts from stakeholders in order to ensure efficient service delivery.
 - iii. The counties had also established mechanisms for protecting human rights to the beneficiaries. Efforts made towards upholding patients' confidentiality and privacy in the seven (7) sampled counties were consistent with the Global Fund regulations on protection of human rights.

6.0 RECOMMENDATIONS

6.1 In view of the findings and conclusions of the audit, the following recommendations are made for implementation by the Ministry of Health and the seven (7) counties: -

- I. The county governments should ensure that citizens are sensitized on existing complaints and feedback mechanisms in health facilities.
- II. The Ministry of Health and county governments should ensure proper collaboration with Kenya Medical Supplies Agency (KEMSA) in the planning and coordination of the supply of commodities in order to minimize cases of shortages and stock out of medicine in health facilities.
- III. The county governments should establish structures that will monitor the procurement processes, including timely payment for invoiced stocks from KEMSA and continuous tracking and reporting on movement of pharmaceutical and non-pharmaceuticals commodities.
- IV. The county governments should adhere to Section 165 (e) of the Public Procurement and Assets Disposal Act, 2015 and Regulations 194 of the Public Procurement and Asset Disposal Regulation, in order to ensure timely disposal of expired and obsolete medicine.

7.0 APPENDICES

Appendix 1: Value of Commodities Distributed to the Forty-Seven Counties in Kenya

S/N	County	Financial Years		Total Cost
		2021/2022	2020/2021	
1	Nairobi	1,019,498,755.66	1,628,310,998.32	2,647,809,753.98
2	Kisumu	575,509,667.30	776,998,150.05	1,352,507,817.35
3	Homa Bay	464,749,747.70	822,813,577.14	1,287,563,324.84
4	Siaya	396,647,643.99	753,803,791.91	1,150,451,435.90
5	Migori	206,767,523.55	566,729,061.35	773,496,584.90
6	Mombasa	166,749,956.32	588,783,932.04	755,533,888.36
7	Kilifi	196,318,785.17	469,115,833.42	665,434,618.59
8	Kakamega	202,208,297.94	374,734,200.32	576,942,498.26
9	Busia	189,210,984.57	324,678,828.68	513,889,813.25
10	Uasin Gishu	196,078,368.37	285,759,355.15	481,837,723.52
11	Nakuru	182,827,331.96	287,134,951.60	469,962,283.56
12	Kiambu	187,765,870.77	265,344,397.25	453,110,268.02
13	Kisii	159,313,396.56	278,416,432.03	437,729,828.59
14	Machakos	145,929,424.71	207,728,849.91	353,658,274.62
15	Kwale	67,973,295.66	283,081,552.69	351,054,848.35
16	Bungoma	109,367,245.75	205,339,253.27	314,706,499.02
17	Vihiga	67,712,355.72	213,153,557.64	280,865,913.36
18	Kitui	74,995,435.47	165,929,065.10	240,924,500.57
19	Makueni	67,004,428.43	172,456,288.62	239,460,717.05
20	Meru	88,852,684.92	150,101,195.66	238,953,880.58
21	Kajiado	111,669,328.07	110,102,896.21	221,772,224.28
22	Trans Nzoia	80,393,581.72	139,695,373.83	220,088,955.55
23	Turkana	58,483,838.45	156,551,061.82	215,034,900.27
24	Nyeri	70,649,851.60	138,821,372.60	209,471,224.20
25	Kericho	83,969,797.78	105,817,374.74	189,787,172.52
26	Murang'a	59,512,587.30	115,033,017.19	174,545,604.49
27	Kirinyaga	42,840,766.58	118,413,957.63	161,254,724.21
28	Embu	64,144,687.41	84,342,776.99	148,487,464.40
29	Bomet	32,950,943.21	109,198,642.68	142,149,585.89
30	Nyamira	42,160,011.57	99,900,689.99	142,060,701.56
31	Nandi	45,201,870.18	89,626,329.45	134,828,199.63
32	Narok	51,199,668.69	72,003,621.96	123,203,290.65
33	Laikipia	38,053,033.94	70,265,569.68	108,318,603.62
34	Tharaka Nithi	33,095,864.27	74,554,456.15	107,650,320.42
35	Baringo	19,927,280.08	86,890,145.81	106,817,425.89
36	Nyandarua	34,765,828.95	69,834,125.28	104,599,954.23

S/N	County	Financial Years		Total Cost
		2021/2022	2020/2021	
37	Taita Taveta	24,079,950.83	73,522,324.85	97,602,275.68
38	Tana River	9,455,099.38	66,715,465.41	76,170,564.79
39	West Pokot	24,098,111.14	48,593,916.79	72,692,027.93
40	Elgeyo Marakwet	20,712,844.07	43,908,839.63	64,621,683.70
41	Marsabit	22,338,405.06	32,976,467.97	55,314,873.03
42	Lamu	15,083,192.80	39,374,792.68	54,457,985.48
43	Samburu	12,582,293.99	20,094,368.04	32,676,662.03
44	Garissa	11,224,807.84	20,328,109.87	31,552,917.71
45	Isiolo	13,166,042.93	16,954,343.21	30,120,386.14
46	Mandera	13,989,059.02	13,505,800.41	27,494,859.43
47	Wajir	12,849,587.44	8,957,500.16	21,807,087.60
Total		5,814,079,534.82	10,846,396,613.18	16,660,476,148.00

Appendix 2: List of Sampled Health Facilities in the Seven Counties

No	Facility Visited	County
1	Mama Lucy Kibaki Hospital	Nairobi City
2	Mbagathi Hospital	
3	Kangemi Health Centre	
4	Mathare Health Centre	
5	Homabay Referral Hospital	Homabay
6	Rachuonyo Referral Hospital	
7	Kendu Bay Sub County Hospital	
8	Isiolo Teaching and Referral Hospital	Isiolo
9	Isiolo G.K Prison Hospital	
10	Anti-Poaching Unit Hospital	
11	Busia County Referral Hospital	Busia
12	Port Victoria Sub County Hospital	
13	Baringo County Referral Hospital	Baringo
14	Eldama Ravine Sub County Hospital	
15	Moi Teaching and Referral Hospital	Taita Taveta
16	Taveta Level Four Hospital	
17	Nyeri Teaching and Referral Hospital	Nyeri
18	Karatina Level Four Hospital	

Appendix 3: Documents Reviewed

No.	Documents Reviewed	Reasons for Review
1	County approved budget for the FY 2020-2021 & 2021-2022	Assess funding allocation and utilization for Global Fund programs.
2	Work plans for the three Programs	Evaluate the planned activities and strategies for program implementation.
3	Work plans for the three Programs	Ensure consistency and alignment with approved budgets and objectives.
4	Statistics on population and prevalence trend for the three Programs	Analyze demographic data for targeted healthcare interventions and impact assessment.
5	Records for the three Programs across the two financial years	Verify the execution and outcomes of planned activities.
6	KHIS records for the two financial years for the three Programs	Examine Health Information System data for program performance and impact.
7	Charters for the three Programs	Understand the defined roles, responsibilities, and objectives of the programs.
8	A list of expired drugs within the county funded by the Global Fund	Assess compliance with procurement and asset disposal regulations.
9	Attendance list and reports of public participation	Evaluate community engagement and feedback in program planning and implementation.
10	Training reports for health workers and clients of the three Programs	Verify the capacity building efforts for effective program delivery.
11	Accumulative transaction payments for Malaria Laboratory tests	Examine financial transactions related to specific program components.

No.	Documents Reviewed	Reasons for Review
12	A list of services and commodities supplied to the county funded by Global Fund	Ensure proper utilization of resources and adherence to program guidelines.
13	Memorandum of Understanding between Global Fund and the Government of Kenya	Understand the terms and conditions governing the partnership between the county and Global Fund.
14	Memorandum of Understanding between National Treasury and KEMSA	Assess the collaboration between key stakeholders in the supply chain and procurement process.
15	Respective County Community Health Services Acts	Confirm legal frameworks guiding health services delivery in the county.
16	Stores bin cards	Review the inventory management system for efficient storage and utilization of medical supplies.
17	Drugs stock ledgers	Evaluate records of drug stock levels, transactions, and usage for accountability and compliance.
18	Delivery notes	Verify the receipt of supplies and confirm adherence to procurement processes.
19	Staff establishment records	Assess the staffing structure to ensure adequate personnel for program implementation.

Appendix 4: Stakeholders Interviewed

No.	Stakeholders Interviewed	Purpose of Interview
1	County Executive Committee Member	Gather insights into high-level decision-making and strategic planning for health programs.
2	County Chief Officer of Health	Understand the overall management and coordination of health services in the county.
3	County Director of Health	Obtain information on the implementation of health programs and adherence to guidelines.
4	County HIV/AIDS, TB and Malaria Coordinators	Discuss coordination efforts and specific actions taken for AIDS, TB, and Malaria programs.
5	County Pharmacist	Review procurement and distribution of pharmaceuticals and assess compliance with regulations.
6	County Lab Technologist	Evaluate laboratory services, including testing and quality control measures.
7	Superintendent of the facilities	Understand facility management practices and challenges in the provision of healthcare services.
8	Sub-County Pharmacist	Gather information on the sub-county level procurement and distribution of pharmaceuticals.
9	Nurse and clinical officers	Assess their role in the implementation of health programs and challenges faced at the frontline.
10	Laboratory Technician	Discuss the specifics of laboratory procedures and challenges faced in testing.
11	HIV/AIDS, Tuberculosis, and Malaria patients	Obtain feedback on the impact of programs, accessibility, and any challenges faced by the beneficiaries.

Appendix 5: Assessment Criteria

Audit Objective	Sub- Audit Criteria	Source
<p>The extent to which counties enabled citizens to access information on provision of health services.</p>	<p>Article 35(1) (a) of the Constitution of Kenya, 2010, provides that every citizen has the right to access information held by the State.</p> <p>Section 10 of the Health Act, 2017 states that the National Government, County Governments and every organ having a role or responsibility within the national health system shall ensure that appropriate, adequate and comprehensive information is disseminated on the health functions for which they are responsible.</p> <p>Section 14 (1-5) of the Health Act, 2017 provides the procedure for citizens to raise complaints and how to receive feedback from health facilities. The Act states that any person has a right to file a complaint about the manner in which he or she was treated at a health facility and have the complaint investigated appropriately.</p>	<p>The Constitution of Kenya, 2010</p> <p>Health Act, 2017, Pg. 428 and 430</p>
<p>The extent to which counties provided health care services to citizens</p>	<p>Article 43 (1)(a) under the Bill of Rights provides that every person has the right to the highest attainable standard of health which includes the right to health care services as well as reproductive health care.</p> <p>Section 20(b) of the Public Health Act 2017, provides that the County Government in furtherance of the functions assigned to it under the Fourth Schedule of the Constitution</p>	<p>The Constitution of Kenya, 2010</p> <p>Health Act, 2017, Pgs. 436-437</p>

Audit Sub-Objective	Audit Criteria	Source
	<p>shall be responsible in ensuring service delivery including the maintenance, financing and further development of those health services and institution that have been devolved.</p> <p>Procurement entities are responsible for disposing all harmful materials by use of waste management disposal methods.</p>	<p>Section 165 (e) of the Public Procurement and Asset Disposal Act, 2015, Pg. 77.</p>
<p>The extent to which counties ensured that human rights were upheld in the health facilities.</p>	<p>The State shall not discriminate directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, health status, ethnic or social origin, color, age, disability, religion, conscience, belief, culture, dress, language, or birth.</p> <p>Requires all grant recipients to respect and protect informed consent, confidentiality and the right to privacy concerning medical testing, treatment or health services rendered.</p>	<p>Article 27 (4) of the Constitution of Kenya, 2010.</p> <p>Article 6: 6.1 (2) (iv) of the Global Fund Regulations.</p>

Appendix 6: Results of a Survey Administered to Assess Public Awareness on Health Information in the Seven Sampled Counties

County	Results of a Survey Administered in Seven Samples Counties to Assess Public Awareness on Health Information in the Seven Sampled Counties								Total Number of Citizens Interviewed Per County
	Components Assessed	HIV/AIDS		Tuber-culosis		Malaria		Total Number of Citizens Interviewed	
		Yes	No	Yes	No	Yes	No		
Baringo	Global Fund Programme HIV, TB and Malaria	20	0	17	0	8	0	45	245
	Health information & Advocacy on HIV, TB and Malaria	18	2	13	4	5	3	45	
	Testing for HIV, TB and Malaria	20	0	17	0	8	0	45	
	Condom Distribution	18	2	0	0	0	0	20	
	Treatment and Management	20	0	17	0	8	0	45	
	Drugs for HIV, TB and Malaria	20	0	17	0	8	0	45	
Busia	Global Fund Programme HIV, TB and Malaria	25	0	15	0	21	0	61	330
	Health information & Advocacy on HIV, TB and Malaria	25	0	15	0	19	2	61	
	Testing for HIV, TB and Malaria	25	0	15	0	21	0	61	
	Condom Distribution	25	0	0	0	0	0	25	
	Treatment and Management	25	0	15	0	21	0	61	
	Drugs for HIV, TB and Malaria	25	0	15	0	21	0	61	
Homa Bay	Global Fund Programme on HIV, TB and Malaria	19	2	9	3	1	0	34	191
	Health information & Advocacy on HIV, TB and Malaria	19	2	10	2	1	0	34	
	Testing for HIV, TB and Malaria	18	3	9	3	1	0	34	
	Condom Distribution	19	2	0	0	0	0	21	
	Treatment and Management	18	3	9	3	1	0	34	
	Drugs for HIV, TB and Malaria	19	2	9	3	1	0	34	
Isiolo	Global Fund Programme on HIV, TB and Malaria	16	0	16	0	0	0	32	175
	Health Information and Advocacy on HIV, TB and Malaria	16	0	16	0	0	0	32	
	Condom Distribution	16	0	0	0	0	0	16	
	Testing for HIV, TB and Malaria	16	0	16	0	0	0	32	
	Treatment and management	16	0	16	0	0	0	32	
	Drugs for HIV, TB and Malaria	16	0	15	0	0	0	31	

County	Results of a Survey Administered in Seven Samples Counties to Assess Public Awareness on Health Information in the Seven Sampled Counties							Total Number of Citizens Interviewed Per County	
	Components Assessed	HIV/AIDS		Tuber-culosis		Malaria			Total Number of Citizens Interviewed
		Yes	No	Yes	No	Yes	No		
Nairobi	Global Fund Programme on HIV, TB and Malaria	27	0	27	0	9	0	63	
	Health Information and Advocacy on HIV, TB and Malaria	27	0	27	0	9	0	63	
	Condom Distribution	27	0	0	0	0	0	27	
	Testing for HIV, TB and Malaria	27	0	27	0	9	0	63	
	Treatment and management	27	0	27	0	9	0	63	
	Drugs for HIV, TB and Malaria	27	0	27	0	9	0	63	
								342	
Nyeri	Global Fund Program on HIV, TB and Malaria	30	0	19	0	0	0	49	
	Health information & Advocacy on HIV, TB and Malaria	30	0	19	0	0	0	49	
	Testing for HIV, TB and Malaria	30	0	19	0	0	0	49	
	Condom Distribution	30	0	0	0	0	0	30	
	Treatment and Management	30	0	19	0	0	0	49	
	Drugs for HIV, TB and Malaria	30	0	19	0	0	0	49	
								275	
Taita Taveta	Global Fund Programme on HIV, TB and Malaria	32	0	33	0	0	0	65	
	Health information & Advocacy on HIV, TB and Malaria	32	0	33	0	0	0	65	
	Testing for HIV, TB and Malaria	32	0	33	0	0	0	65	
	Condom Distribution	32	0	0	0	0	0	32	
	Treatment and Management	32	0	33	0	0	0	65	
	Drugs for HIV, TB and Malaria	32	0	33	0	0	0	65	
								357	
Total number of citizens interviewed in the seven sampled counties								1,915	

Appendix 7: Stock-out of Medical Commodities in Seven Counties

County	Commodities Stock Out	Approximate Duration of Stock-Out as at the Time of the Audit in Months	Effect of Drug Stock-out on Provision of Health Care Service
Busia	GeneXpert cartridges	2	Lack of comprehensive Tuberculosis testing
	Isoniazid drug	3	Exposure for TB patients to opportunistic infections
	Pre-exposure Prophylaxis	3	Exposure of citizens to HIV infections
	ARVs	4	Increase in mortalities for HIV/AIDS patients
	Condoms	4	Risk of spread of HIV AIDs
	HIV/AIDS test kits	4	Not possible to test potential HIV Patients
	Polymerase Chain Reaction commodities for detecting HIV's genetic material	4	Not possible to detect HIV AIDs during its early stages
	Pyridoxine	5	Exposure of TB patients to allergic reactions during medication
	Nevirapine	6	Risk of infants getting infected with HIV AIDs
Post-exposure prophylaxis	Information was not available	To prevent those who have been exposed to HIV from contracting the virus	
Nyeri	3 TC tablets	3	Escalation of HIV AIDs viral load in patients
	Dolutegravir HIV drug	4	Lack of first line treatment for HIV/AIDS patients
	Post-exposure prophylaxis	18	To prevent those who have been exposed to HIV from contracting the virus
	Pre-exposure prophylaxis	18	Exposure of citizens to HIV infections

County	Commodities Stock Out	Approximate Duration of Stock-Out as at the Time of the Audit in Months	Effect of Drug Stock-out on Provision of Health Care Service
	Condoms (Preventive HIV)	24	Risk of spread of HIV AIDs
	GeneXpert cartridges	Information was not available	Lack of comprehensive Tuberculosis testing
	Nevirapine Syrup	Information was not available	Risk of infants getting infected with HIV AIDs
	Rapid test kit	Information was not available	Lack of HIV testing
	HIV/AIDS test kits	Information was not available	Not possible to test potential HIV Patients
	Viral Load Test	Information was not available	Spread of HIV
Isiolo	GeneXpert cartridges	19	Lack of comprehensive Tuberculosis testing
	HIV/AIDS test kits	19	Not possible to test potential HIV Patients
	Microscopy reagents for testing malaria	30	Not possible malaria by use of microscopy
	Nevirapine syrup	30	Risk of infants getting infected with HIV AIDs
	TLE combination for HIV/AIDS treatment	30	Lack of first line treatment for HIV/AIDS patients
	Pyridoxine Drug	36	Exposure of TB patients to allergic reactions during medication
Baringo	ARVs	3	Increase in mortalities for HIV/AIDS patients
	Condoms	3	Risk of spread of HIV AIDs
	HIV/AIDS test kits	3	Not possible to test potential HIV Patients
	GeneXpert cartridges	6	Lack of comprehensive Tuberculosis testing
	Isoniazid drug	6	Exposure for TB patients to opportunistic infections

County	Commodities Stock Out	Approximate Duration of Stock-Out as at the Time of the Audit in Months	Effect of Drug Stock-out on Provision of Health Care Service
	Pyridoxine	6	Exposure of TB patients to allergic reactions during medication
	Polymerase Chain Reaction commodities for detecting HIV's genetic material	12	Not possible to detect HIV AIDs during its early stages
	Rapid test kit	Information was not available	Lack of HIV testing
Nairobi	Viral load test	12	Spread of HIV
	GeneXpert cartridges	19	Lack of comprehensive Tuberculosis testing
	HIV/AIDS test kits	19	Not possible to test potential HIV Patients
	Nevirapine	19	Risk of infants getting infected with HIV AIDs
	Pyridoxine Drug	36	Exposure of TB patients to allergic reactions during medication
	Septin Suspension		Increase in exposure of infants to HIV
	Septin Prophylaxis	Information was not available	Exposure of people living with HIV to opportunistic diseases
	Fast responses test kits	Information was not available	Lack of HIV testing
	Plasma Preparation Tube (PPT)	Information was not available	Lack of HIV testing
	Polymerase Chain Reaction commodities for detecting HIV's genetic material	Information was not available	Not possible to detect HIV AIDs during its early stages
Dry Blood Specimen (DBS) filter papers	Information was not available	Lack of HIV testing	

County	Commodities Stock Out	Approximate Duration of Stock-Out as at the Time of the Audit in Months	Effect of Drug Stock-out on Provision of Health Care Service
Taita Taveta	Isoniazid drugs	Information was not available	Exposure for TB patients to opportunistic infections
	Polymerase Chain Reaction commodities for detecting HIV's genetic material	Information was not available	Not possible to detect HIV AIDs during its early stages
	HIV/AIDS test kits	Information was not available	Not possible to test potential HIV Patients
	Pre-exposure prophylaxis	Information was not available	Exposure of citizens to HIV infections
	Post-exposure prophylaxis	Information was not available	To prevent those who have been exposed to HIV from contracting the virus
	GeneXpert cartridges	Information was not available	Lack of comprehensive Tuberculosis testing
Homa Bay	Pyridoxine	Information was not available	Exposure of TB patients to allergic reactions during medication
	GeneXpert Cartridges	Information was not available	Lack of comprehensive Tuberculosis testing
	HIV/AIDS Pediatric dosages	Information was not available	Infection of infants with HIV/AIDS
	Microscopy Reagents	Information was not available	Lack of malaria testing
	Malaria Drugs	Information was not available	Increased mortalities resulting from Malaria cases

Appendix 8: Expired Medicine

County	Medicine	Quantity	Unit	Use of Medicine	Approximate Duration of Undisposed Expired Medicine as at 30 June, 2022
Taita Taveta	AZT/3TC paed	47	Packets	HIV/AIDs	0.6
	RHZ paed	558	Tablets	Tuberculosis	1.4
	AL 20mg/120mg	264	Tablets	Malaria	1.4
	Rifampicin and isoniazid tabs	224	Tablets	Tuberculosis	1.5
	Isoniazid 300mg	1,344	Tablets	Tuberculosis	1.8
	Rifampicin 150 mg	214	Tablets	Tuberculosis	2.0
	Isoniazid tabs	400	Tablets	Tuberculosis	2.1
	Amphotericin B 50mg	15	vials	Antifungal	2.2
	Isoniazid syrup	1	Bottle	Tuberculosis	2.3
	Isoniazid syrup 120ml	1	Bottle	Tuberculosis	2.3
	Rifampicin/isoniazid/p yrazinamide	44	Tablets	Tuberculosis	2.5
	3TC/NVP/AZT dispensable	540	Tablets	HIV/AIDs	2.6
	Kaletra soln(LOP/r)	9	Bottle	HIV/AIDs	2.7
	3TC/NVP/AZT (60's)	149	Packets	HIV/AIDs	2.7
	3TC/NVP/AZT	40	Tablets	HIV/AIDs	2.7
	3TC/NVP/AZT	120	Tablets	HIV/AIDs	2.7
	3TC/NVP/AZT	120	Tablets	HIV/AIDs	2.7
	Efavirenz 600mg(30's)	1,225	Packets	HIV/AIDs	2.8
	3TC 150mg (60's)	5	Packets	HIV/AIDs	2.9
	LOP/r solution	17	Bottle	HIV/AIDs	3.1
	FDT/3TC 300/300 (30's)	5	Tablets	HIV/AIDs	3.1
	AZT/3TC 150/300 (60's)	10	Tablets	HIV/AIDs	3.1
	Capreomycin 1g	100	Vials	Tuberculosis	3.1
	Efavirenz 600mg(30's)	22	Tablets	HIV/AIDs	3.2
	Dolutegravir 50mg (30's)	10	Tablets	HIV/AIDs	3.2
	Kanamycin 1g	100	Vials	Antibiotic	3.2
	RHZ 150/75/50	96	Tablets	Tuberculosis	3.2
	Ciprofloxacin 500mg	324	Tablets	Antibiotic	3.2
	AL 20mg/120mg	912	Tablets	Malaria	3.3
	Levofloxacin 250mg	200	Tablets	Antibiotic	3.3
	AL 24's	5	Packets	Malaria	3.3
	Linezolid 600mg	200	Tablets	Antibiotic	3.3
	Rifampicin and isoniazid 150/75	292	Tablets	Tuberculosis	3.3

County	Medicine	Quantity	Unit	Use of Medicine	Approximate Duration of Undisposed Expired Medicine as at 30 June, 2022
	RHZE 150/75/400/275	1	Carton	Tuberculosis	3.3
	AL 80mg/480mg	24	Tablets	Malaria	3.4
	Pyrazinamide 500mg	672	Tablets	Tuberculosis	3.4
	Rifampicin and isoniazid 75/50	45	Tablets	Tuberculosis	3.4
	Chloroquine phosphate	20	Tablets	Malaria	3.6
	AL 12's	6	Packets	Malaria	3.8
	AZT/3TC 150/300 (60's)	144	Packets	HIV/AIDs	4.4
	Malaria rapid diagnostic test	50	Kits	Malaria	4.8
Nairobi	Lopinavir/Ritonavir(40 /10mg) 120s	2,160	Tablets	HIV/AIDs	0.3
	Cotrimoxazole 960mg 100s	2220	Tablets	Tuberculosis	0.4
	Zidovudine/Lamivudine (60/30mg) 60s	1,620	Tablets	HIV/AIDs	0.5
	Isoniazid/Rifapentine(300/300mg) 36s	36	Tablets	Tuberculosis	0.5
	Tenofovir/Emtricitabine (300/200mg) 30s	510	Tablets	HIV/AIDs	0.6
	Tenofovir/Lamivudine (300/300mg) 30s	300	Tablets	HIV/AIDs	0.7
	Abacavir/Lamivudine (120/60mg) 30s	630	Tablets	HIV/AIDs	1.1
	Tenofovir/Lamivudine' (300/300mg) 30s	61	Tablets	HIV/AIDs	1.2
	Lopinavir/Ritonavir (200/50mg) 120s	112	Tablets	HIV/AIDs	1.4
	Isoniazid 300mg 672s	4,469	Tablets	Tuberculosis	1.7
	Zidovudine Oral Solution	1	Bottle	HIV/AIDs	2.3
	Tenofovir/lamivudine/ efavirenz 300/300/400 mg	1,230	Tablets	HIV/AIDs	4.8
Homa Bay	Pyrazinamide 500mg	643	Tablets	Tuberculosis	0.1
	Rifampicin 150 mg	800	Tablets	Tuberculosis	0.2
	Ethambutol 400 gm	7,391	Tablets	Tuberculosis	0.5
	Antiretroviral Therapy	2,153	Tablets	HIV /AIDS	0.6
	Sulphonic Acids	3	Tablets	Malaria	0.7

County	Medicine	Quantity	Unit	Use of Medicine	Approximate Duration of Undisposed Expired Medicine as at 30 June, 2022
	AI Oral	45	Tablets	Malaria	0.11
	Abacavir/Lamivudine Ratio Pham 600mg/300g	135	Tablets	HIV/AIDS	1.3
	Kanamycin	70	Tablets	Tuberculosis	1.4
	Isoniazid 300gm	9,773	Tablets	Tuberculosis	1.7
	Pyrazinamide	392	Tablets	Tuberculosis	1.7
Isiolo	AZT/3TC	2760	Tablets	HIV/AIDS	0.6
	Isoniazids Syrup	23	Bottles	Tuberculosis	1.3
	TDF/3TC	22	Tablets	HIV/AIDs	1.3
	Aztracurium	90	Tablets	Anaesthesia	1.6
Nyeri	R/H 150/75	1,680	Tablets	Tuberculosis	0.2
	TDF/3TC/EFV	21,600	Tablets	HIV/AIDs	0.2
	Bedaquiline 100mg	188	Tablets	Tuberculosis	0.3
	TDF/3TC 300/300mg	600	Tablets	HIV/AIDs	0.7
	Ritonavir 100mg	60	Tablets	HIV/AIDs	0.8
	Efavirenz 200mg	2,160	Tablets	HIV/AIDs	1.0
	R/H 75/50	3024	Tablets	Tuberculosis	1.2
	R/H/Z 75/50/150	252	Tablets	Tuberculosis	1.2
	INH syrup	18	Bottles	Tuberculosis	1.3
	R/H/Z 75/50/150	1,579	Tablets	Tuberculosis	1.4
	R/H/Z 75/50/150	924	Tablets	Tuberculosis	1.4
	Kanamycin ink 100mg/4ml	21	Amps	Antibiotic	1.4
	Artemether/Lumefantrine	288	Tablets	Malaria	1.5
	Pyridoxine 25mg	100	Tablets	Malaria	1.5
	Ethambutol 100mg	745	Tablets	Tuberculosis	1.7
	Prothionamide 250mg	306	Tablets	Tuberculosis	1.7
	INH 300 mg	1,000	Tablets	Tuberculosis	1.8
	INH 300 mg	110	Tablets	Tuberculosis	1.8
	INH 300mg	140	Tablets	Tuberculosis	1.9
	INH 300 mg	20,832	Tablets	Tuberculosis	1.9
	Pyridoxine 25mg	3,000	Tablets	Tuberculosis	1.9
	ABC/3TC 60/30	3,540	Tablets	HIV/AIDs	1.9
	Pyridoxine 50mg	700	Tablets	Malaria	2.0
	INH 300mg	172	Tablets	Tuberculosis	2.0
	Isoniazid 100mg	28	Tablets	Tuberculosis	2.0
	Isoniazid 100mg	500	Tablets	Tuberculosis	2.1
	AZT/3TC/NVP (300/150/200)	1,200	Tablets	HIV/AIDs	2.1

County	Medicine	Quantity	Unit	Use of Medicine	Approximate Duration of Undisposed Expired Medicine as at 30 June, 2022
	Fluconazole 200mg	35,600	Tablets	Anti-fungal	2.2
	Emergency Pills	12	Boxes	Emergency	2.2
	Pyridoxine 25mg	21,100	Tablets	Tuberculosis	2.3
	AZT/3TC 30/60	660	Tablets	HIV/AIDs	2.5
	Streptomycin Inj	200	Boxes	Antibiotic	3.1
Baringo	Pyrazinamide 500mg	643	Tablets	Tuberculosis	0.1
	Rifampicin 150mg	800	Tablets	Tuberculosis	0.2
	Ethambutol 400gm	7,391.00	Tablets	Tuberculosis	0.5
	Al 18s	45	Tablets	Malaria	0.9
	Kanamycin	70	Tablets	Tuberculosis	1.4
	Ethambutol 100gm Tabs	300	Tablets	Tuberculosis	1.7
	Isoniazid 300gm	9,773	Tablets	Tuberculosis	1.7
	Pyrazinamide	392	Tablets	Tuberculosis	1.7
Rhze (Paediatric)	10,260	Tablets	Tuberculosis	2.4	
Busia	Rh 75/50 Tabs	29	Tablets	Tuberculosis	2.4
	Rh 75/50 Tabs	8	Tablets	Tuberculosis	1.4
	Rhze 100mg Tabs	16	Tablets	Tuberculosis	3.3
	Rhze Tabs	26	Tablets	Tuberculosis	4.4
	Rh Tabs	87	Tablets	Tuberculosis	3.8
	Pyrazinamide Tabs	3	Tablets	HIV/AIDS	3.9
	Zidovudine Syrup	84	Tablets	HIV/AIDS	0.1
	Ethambutol 100mg Tabs	1	Box	Tuberculosis	4.4
	Pyridoxine 50mg Tabs	1	Box	Tuberculosis	2.3
	Pyridoxine 50mg Tabs	100	Tablets	Tuberculosis	6.3
	Levofloxacin 500mg Tab	100	Tablets	Antibiotic	3.2

Appendix 9: Client's Response and Auditor's Remarks to Response

FINDINGS OF AUDITORS	STATE DEPARTMENT FOR MEDICAL SERVICES RESPONSE AND COMMENTS	AUDITOR'S REMARKS
<p>4.9(a) Interviews with citizens in the seven (7) sampled counties revealed that although health facilities had established mechanisms for citizens to launch complaints and receive feedback on services offered in health facilities, citizens had not been sensitized on the availability and use of the structures in place.</p>	<p>4.9 (a) It is agreeable that there is a need to orient the public on feedback mechanisms particularly the county and facility level. At the national level, during campaigns and on IEC materials, the program usually shares contacts for feedback.</p>	<p>The finding remains as reported</p>
<p>4.15 (i) The audit revealed that during the COVID-19 pandemic, the National Government imposed movement restrictions on social gatherings. The restrictions affected citizens access to health care due to fear of infection as most of them were vulnerable. The county governments further implemented measures to mitigate effects of Covid-19 by issuing citizens with more commodities, enforcing use of masks, outreach and social mobilization by Community Health Promoters. The Counties also facilitated</p>	<p>4.15(i) This is true that COVID 19 affected all sectors as indicated in the report, the restricted movement affected services.</p>	<p>The finding remains as reported</p>

FINDINGS OF AUDITORS	STATE DEPARTMENT FOR MEDICAL SERVICES RESPONSE AND COMMENTS	AUDITOR'S REMARKS
<p>treatment transfers of affected patients to nearby facilities to mitigate movement restrictions imposed by the National Government.</p>		
<p>4.16 Analysis of stock records in five (5) counties revealed that there were stock-outs of critical medical commodities such as GeneXpert cartridges, Pre-exposure Prophylaxis, condoms, HIV/AIDS testing kits and Pyridoxine drug. The period of stock out of the commodities ranged between 2 months and 3 years as indicated in Table 3, leading to significant gaps in healthcare provision. Details of the stock out of the medical commodities in the five counties are provided in Appendix 6. Placing of orders through the Kenya Health Information System delayed the acquisition process due to slow rationalization of orders by the sub County pharmacists.</p>	<p>4.16 This is true. The World Health Organization (WHO) gave guidance in 2020 on a new TB treatment regimen from injectable to injectable free regimen (IFR) from an 18 months course of treatment. Already the medicines were in stock. Some of the stocks for the old regimen that were at KEMSA were donated to National Referral hospitals (Kenyatta University R & Research hospital, Moi TR hospital to be used for other indications.</p> <p>The TB program is aware of the said expired Tb commodities at the counties, the reason for the expiry was mentioned above on change of regiment, the effect of Covid 19 cannot be underscored. In some counties some commodities, which were donations, had short expiry and the number of patients did not match the consumption hence the situation.</p>	<p>The finding remains reported as</p>

FINDINGS OF AUDITORS	STATE DEPARTMENT FOR MEDICAL SERVICES RESPONSE AND COMMENTS	AUDITOR'S REMARKS
	<p>It is true that, during the FY 2021/2022 there was inadequate supply of GeneXpert cartridges that affected comprehensive TB testing in the country. During this time, there were challenges of procuring the GeneXpert cartridges due to delay in signing of the Service Level Agreement (SAL) that was signed in August 2022. However, the Ministry of Health managed to secure additional resources to acquire 10 Months of Stock through the UHC funding.</p> <p>The average monthly cartridge consumption ranged from 37,500 to 62,500 and required adequate funding from the exchequer to the Ministry of Health</p> <p>This is true, the program made the necessary acquisition process for pyridoxine through KEMSA, AIE was released, and however funds were not released from the exchequer.</p>	
<p>4.19 Failure to dispose expired medicine in the audited health facilities was contrary to Section 165 (e) of the Public Procurement and Asset</p>	<p>4.9 This is true. There are several reasons as to why the Program has not mopped up the commodities for disposal.</p>	<p>The finding remains reported as</p>

FINDINGS OF AUDITORS	STATE DEPARTMENT FOR MEDICAL SERVICES RESPONSE AND COMMENTS	AUDITOR'S REMARKS
<p>Disposal Act, 2015. Regulation 194 of the Public Procurement and Asset Disposal Regulation, 2020 also provides that procurement entities are responsible for disposing all harmful materials by use of waste management disposal methods. Expired drugs is a health hazard to the environment and the community.</p>	<p>As much as there is a need for the programs to mop the expired commodities in counties, there is resource limitation with no budgetary allocation. However, the program still advises the counties to use the normal procedure (F58) to dispose of such commodities and keep records of the same for accountability purposes. There is no storage for expired drugs at national level except for at the counties.</p>	
<p>4.21 The audit noted that human rights were adhered to by medical staff in the health facilities audited. The staff used coded identification numbers to identify patients as a way of upholding confidentiality and privacy. The records, files and registers were stored in restricted lockable cabinets. Confidentiality and privacy were maintained for those seeking health services for HIV/AIDS and TB services.</p>	<p>4.21 The programs will endeavor to uphold protection of human rights in the course of service provision.</p>	<p>The finding remains reported as</p>

CONTACTS

3rd Floor, Anniversary Towers, University Way, Nairobi

Phone: +254 020 3214000 ● **Email:** info@oagkenya.go.ke ● **Website:** <https://www.oagkenya.go.ke/>



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