



REPUBLIC OF BOTSWANA
OFFICE OF THE AUDITOR GENERAL

HIGHLIGHTS OF THE AUDITOR GENERAL'S REPORT- 2019



GRAPHIC REPRESENTATION AND SUMMARY FOR CITIZENS

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Acronyms

AG - Auditor General	MNIG - Ministry of Nationality Immigration and Gender Affairs
ASA – Annual Statement of Accounts	MOBE - Ministry of Basic Education
BOB – Bank Of Botswana	MITI - Ministry of Investment, Trade and Industry
BURS – Botswana Unified Revenue Services	IEC - Independent Electoral Commission
DEA – Department of Environmental Affairs	MDJS - Ministry of Defense Justice and Security
MFED – Ministry of Finance and Economic Development	MIAC - Ministry of International Affairs and Cooperation
MYSC – Ministry of Youth Empowerment, Sport and Culture Development	MELSD - Ministry of Employment Labour and Skills Development
OAG – Office of the Auditor General	SAI – Supreme Audit Institution
PAC – Public Accounts Committee	SDG – Sustainable Development Goals
RFQ – Request for Quotation	YDF – Youth Development Fund

Foreword

The Office of the Auditor General is the Supreme Audit Institution (SAI) of the Republic of Botswana. The Auditor General is mandated by Section 124 of the Constitution to audit the public accounts of Botswana and forward reports thereof to the Minister responsible for Finance and Economic Development who shall cause them to be laid before the National Assembly. In addition the Auditor General is expected to examine the economy, efficiency or effectiveness with which any Officer, authority or institution of Government has, in discharge of their duties or official function, applied or utilized the public moneys or public supplies at their disposal and submit the report on the findings thereon to the Minister who shall lay such reports before the National Assembly.

It therefore, gives me great pleasure to share with you the first edition of the Graphic Representation and Summary of the Auditor General's Report for 2019. Citizens have the right to know in simple terms how government operates, including how it utilizes public funds for the provision of services. However, we have realized that because of the technical nature of the report, there is need to do a summarized version of the main report with graphics, cartoons and pictorial illustrations using minimal words to ensure that people are in a position to adequately understand the content of the report.

My appreciation goes to the Public Relations Team who devoted enormous time to put this document together.



**Ms Pulane D. Letebele
Auditor General**

INTRODUCTION

OFFICE OF THE AUDITOR GENERAL

The Office of the Auditor General is the Supreme Audit Institution of this country, which has been established under Section 124 of the Constitution of Botswana and is headed by the Auditor General.

The Office of the Auditor General is the external auditor of the Government of Botswana. It is mandated by the Constitution of Botswana under Section 124, Public Audit Act and the Local Authorities and Township Act to audit public accounts of ministries, local authorities and selected parastatals. The Auditor General carries out this task to ensure that there is accountability by the Executive to the Legislature in the use of public resources entrusted to them.

The OAG offers a range of audit services including financial audit or certification audits on the basis of which the Auditor General forms an opinion on the accuracy, truth, fairness and completeness of the financial statements of central government and extra ministerial departments. The OAG also carries out regulatory and performance audits (Value for Money Audits) that focus on the Economy, Efficiency and Effectiveness (3Es) in the use of public funds.

DIVISIONS AND FUNCTIONS



Central Government Audit

The objective of the Division is to “ensure that finances appropriated to the Central Government are collected, safeguarded and judiciously expended for the purpose intended and that value for money is secured in the utilisation of funds”.



Local Government Audit

The objective of the Division is to “ensure that the finances appropriated to local Authorities are collected, safeguarded and judiciously expended for the purposes intended and that value for money is secured in the application of funds”.



IT Audit

The objective of IT Audit is to collect and evaluate evidence to determine whether government computer systems safeguard assets, maintain data integrity, allow organizational goals to be achieved effectively while using resources efficiently. In light of the increasing dependency on electronic systems across government, there is need to express an opinion on whether adequate controls are instituted and operate effectively to mitigate the challenges presented by adopting such systems. IT Audit serves as a support function to other divisions like Financial Audit and Performance Audit.

Corporate Services

The overall purpose of Corporate Services Division is to provide, coordinate and manage a full range of resources and support services.



Performance Audit

The objective of the Unit is to “look into the goals of ministries, departments, extra ministerial departments, parastatals and local authorities operations with a view to ascertaining whether those goals are being achieved in the most economic, efficient and effective way and to report any shortcomings to Parliament with recommendations thereof”.



Policy, Research and Development

The overall responsibility of the division is to give guidance on policy direction and application, and ensure that the Office of the Auditor General adheres to the quality control system comprising national laws, systems, policies, procedures, standards and best practice, so that audit reports issued are appropriate in the circumstances.



Specialised Audit

The Specialised Audit function was established to specifically initiate and undertake investigative and forensic audits where there is suspicion of financial irregularity (such as fraud and financial mismanagement) in any public institution. The initiatives of this division would be informed by the findings from other divisions, or at the request of the Public Accounts Committee or at the behest of the Auditor General if she is of the opinion that there might be financial irregularities in any of the entities that form part of OAG audit universe.

HISTORY

1965

Department of Audit moves from Mahikeng to Botswana

1970

Director of Audits changed to Office of the Auditor General.

Finance and Audit act amended to call the office, Office of the Auditor General headed by the Auditor General

1984

Finance and Audit Act amended (ASA)

1992

Performance Audit

OFFICE OF THE AUDITOR GENERAL

1995

Local Government Audit merged the Office

2000

IT Audit

2012

Public Audit Act

2014

Appointment of the first female Auditor General (Ms Pulane Letebele)

2018

Specialised Audit

Vision

To be a world class Supreme Audit Institution.

Mission

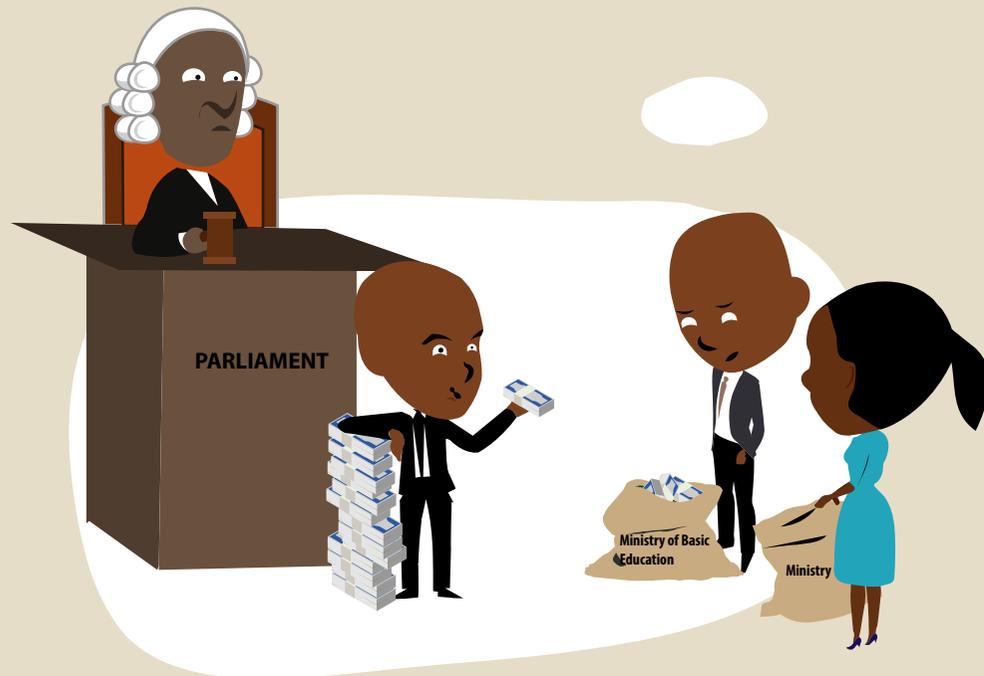
To promote accountability through quality audits and assure the nation that public resources are applied to obtain value for money.

Values

- Botho
- Competence
- Confidentiality
- Teamwork
- Professionalism
- Integrity
- Independence and Objectivity

Mandate of the Auditor General

The office of the Auditor General is the Supreme Audit Institution (SAI) of this country which has been established under Section 124 of the constitution of Botswana and is headed by the Auditor General. As provided for in the constitution, the Auditor General is responsible for auditing the accounts of all ministries, extra ministerial Departments and Local Authorities. The Auditor General is required to express an opinion on the truth and fairness of the financial statements of Government entities. In this process, the Auditor General will report on the degree of compliance to existing financial regulations. He/She is then also required to submit a report to the National Assembly, in accordance with the Constitution.



Scope of Public Accounts

The scope of the audit mandate in terms of section 124 of the Constitution and other relevant governing Acts, covers the accounts of all the Ministries and Extra - Ministerial departments of Government, Local Authorities, Land Boards and selected Parastatal organizations.



- IEC
- Selibe Phikwe Town Council
- Ministry of Health and Wellness
- Ministry of Defence and Security
- Ministry of Ministry of Employment, Labour Productivity and Skills Development
- DCEC
- Sowa Town Council
- Trade and Industry
- Ministry of Ministry of Investment,
- Ministry of Ministry of Transport and Communications
- Botswana Power corporation
- Air Botswana
- Botswana Tourism Organisation

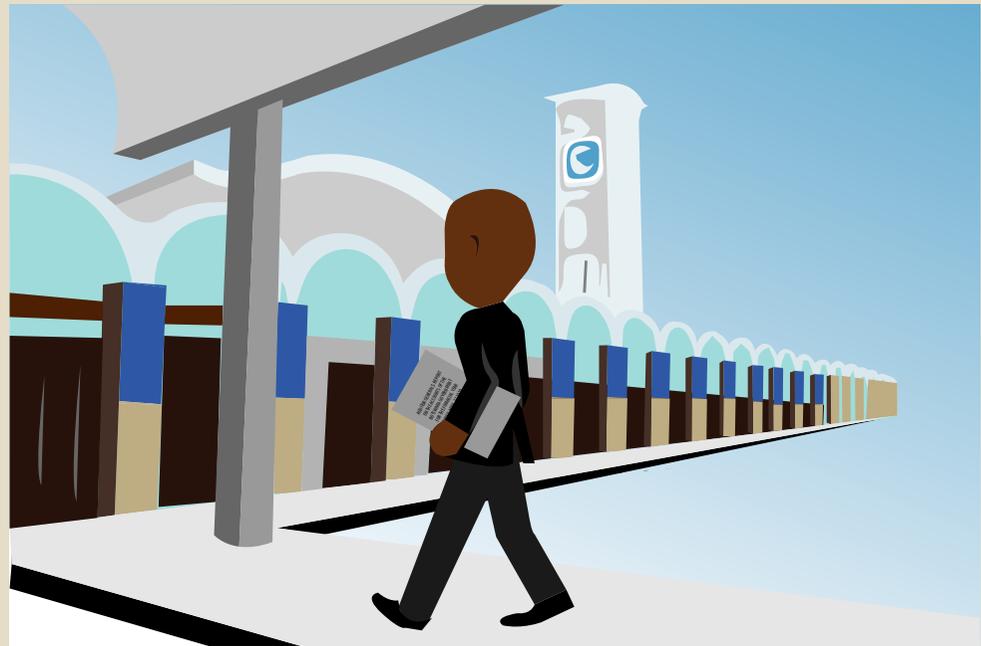
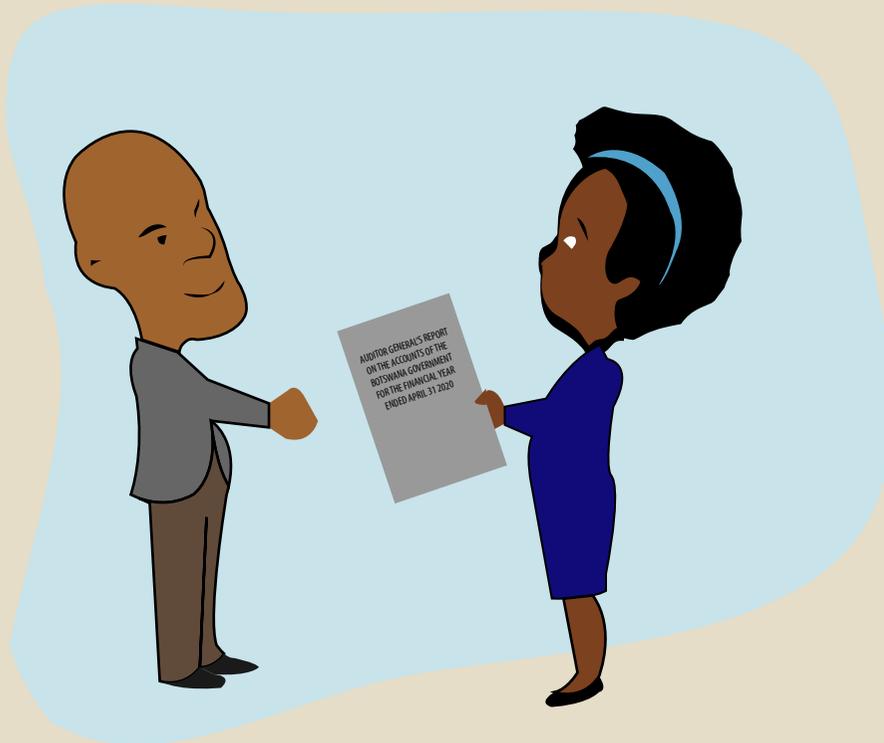
The Auditor General and Accountant General



Section 42(2) of the Public Finance Management Act provides that the Accountant General shall prepare and submit to the Auditor General, for the purpose of auditing, the Annual Statements of Accounts within six months after the end of the financial year to which those Statements relate, that is to say, by 30 September in each year.

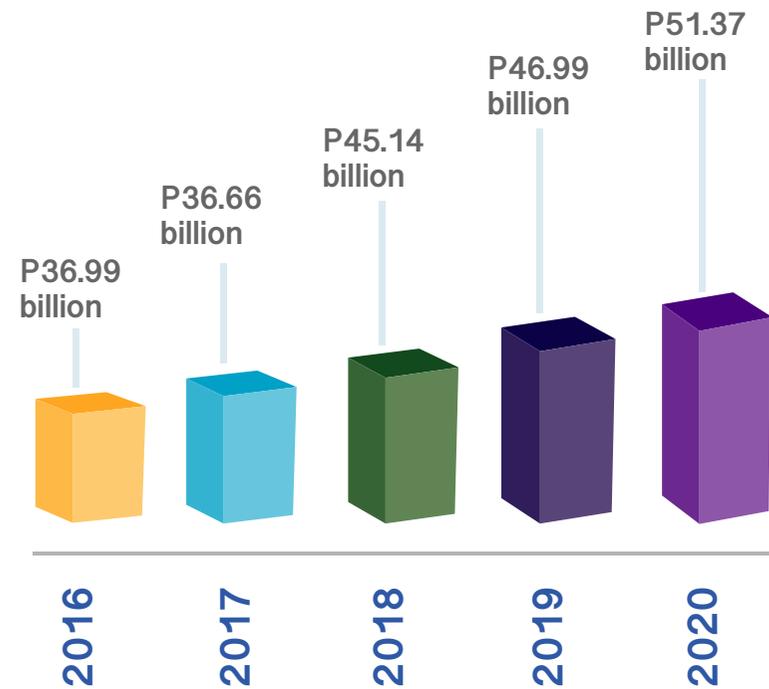
The Auditor General and Parliament

In terms of section 19 (3) of the Public Audit Act (Cap 54:02), the Auditor General submits the report of the audit of the annual Accounts and Statements related matters to the Minister responsible for Finance within 9 months after the end of each financial year, that is 31st December each year, who shall cause them to be laid before the National Assembly.



BUDGET

Year	Recurrent budget	Increase	Percentage
2016	P36.99 billion	P0.29 billion	0.8%
2017	P36.66 billion	P2.32 billion	6.2%
2018	P45.14 billion	P5.46 billion	13.8%
2019	P46.99 billion	P1.85 billion	4.1%
2020	P51.37 billion	P4.38 billion	9.3%



Statement of Recurrent Expenditures

The approved estimates for Ministerial Expenditures for the financial year 2018/2019 was
P63 339 069 280

The warranted provisions were **P63 459 483 890**



For the year under review, Ministries have shown satisfactory performance and have spent within their warranted provisions save for Ministry of Nationality, Immigration and Gender Affairs requiring supplementary appropriation of P 435 535 in terms of Section 119 (4) of the Constitution.

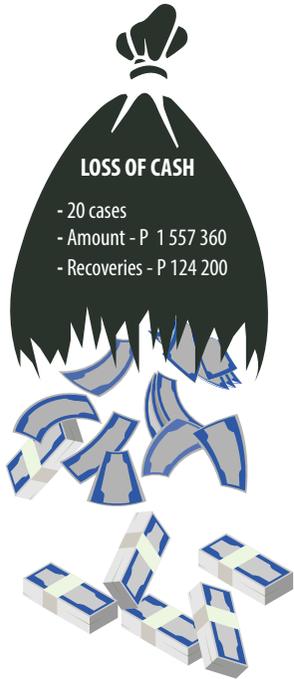


The actual expenditure was **P62 183 315 824**



Unspent balance
P1 276 168 066

LOSSES OF PUBLIC MONIES AND STORES AS AT 31 MARCH 2019



Summary of Losses during previous years Cash Losses

- Loss in respect of cash in previous years amounted to P13 803 117, inclusive of a single case of systematic fraud of P8 123 676 in 2016 in the Office of the Accountant General.
- P752 140 has been recovered whilst P382 010 was written off.

Stores Losses

- Processing and completion of loss cases is still slow as they are outstanding cases as back as 2008, 2011, 2012, etc.

Motor Vehicles Accidents Losses

- Recoveries are unsatisfactory as cases date as back as 2009.

LOSSES DURING THE PREVIOUS YEARS

Category	Amount (BWP)	Recoveries	Write off
Loss of Cash	P 13 803 117	P 752 140	P 382 010
Loss of Stores	P 733 419	P 116 094	P 150 780
Loss through Motor Vehicle Accidents	P 13 986 214	P 87 515	

Ministry of Basic Education

Tshwaragano Junior School Expansion-Maun

The initial tender process for the expansion of the above school was carried out in 2014. However, due to lack of funds the project was suspended and was resuscitated in 2015 through ESP. The contract of works was awarded to a contractor at a price of P65 158 767 for a duration of 504 calendar days with a completion date of 27 October 2017.

Key Findings

Late awarding of Mechanical & Electrical Sub-Contractors

- Tenders for Mechanical and Electrical subcontractor were awarded in December 2016 and October 2017 respectively that is 6 and 16 months after commencement of the construction of works which started in June 2016 causing delays in the project performance.
- Irregular performance by Electrical Subcontractor added to the delay in the project completion as the project had to be stalled for some time, resulting in time extensions and delay damages imposed on the Ministry.
- The project took 966 calendar days against the initial schedule of 504 calendar days resulting in cost overruns of P7 332 427 as the cumulative amount stood at P72 491 194 at the time of audit, including overpayment of P1 803 868.
- The contractor was paid P971 430 as costs associated with extension of time instead of P253 820. This brings the total overpayment to P2 521 479 which is to be recovered from the Contractor.



Audit of Procurement of Food for Secondary Schools

The audit of the process of the procurement of food supplies for secondary schools brought to light the following:

Key Findings

Procurement Process

- Across the 24 secondary schools inspected, the most commonly method was the Request for Quotations (RFQ) which gives the suppliers a latitude to charge the prevailing market prices as they are usually higher than those provided in the PPDAB price index.
- The use of the RFQ method is not considered suitable for high value items and volume of supplies as food prices are escalated unnecessarily and become costly to government.
- Delays in tender evaluation process which take an average of 12 months before awarding contributed to the use of RFQ by procuring schools. These delays resulted in some selected suppliers rejecting the offer immediately as the prices would have changed.

Non Compliance with contract requirements

- Instances were noted where suppliers failed to honour obligations under the contracts, mainly the key suppliers who failed to supply food items within the stipulated dates.

- This resulted in the institutions having to look for alternative sources of supply for the item in question, which may not be always easy.

Food Storage Facilities

- Storage facilities at Sedie and Tsodile Junior Secondary School in Maun were considered not suitable for food items as they had broken roofs and cracked walls which exposed the food items to damage by water in case of rains and dust which goes through cracks.
- Traces of rats in the storage facilities which poses a health risk to students consuming the food.

Audit of Accounts-Ministry of Local Government and Rural Development

Food Relief Services, Northern Region

An audit of the accounts and records for the supply of food rations to the institutions in the Northern Region was carried out and the following observations were made.

Key Findings

- Shortage of food items across all depots in the region for period ranging from 1 to 7 months for a variety of reasons including absence of regular contracts and supplier failures.
- Undocumented returns of food items from feeding centres due to spoilage.
- Large quantities of various items valued at P772 436 from different depots were damaged by rodents and written off.
- None usage of stacking machines which had been bought for use in warehouses in Selibe Phikwe, Maun, Shakawe, Ghanzi and Fracistown and 2 fumigation sheets.
- Disposal by destruction of the stewed steak in Maun depot.



Audit Inspection-Ministry of Health and Wellness

DHMT-Lobatse

An audit inspection was conducted at Lobatse including satellite villages. Generally there was shortage and insufficient drugs to Athlone Hospital and surrounding clinics.

Staff toilet was leaking

Athlone Hospital

- The 170-beds hospital has 30 toilets but at the time of audit only 4 toilets were working causing inconvenience to patients.
- 2 out of 3 X-Ray machines had been out of service since 2019, impacting on service delivery.
- The compressor in the mortuary was old and was reported to be constantly out of service creating problems for users.
- Dental clinic has 6 Dentists and one surgeon with only one dental chair resulting in long waiting lists.

Molapowabojang Clinic

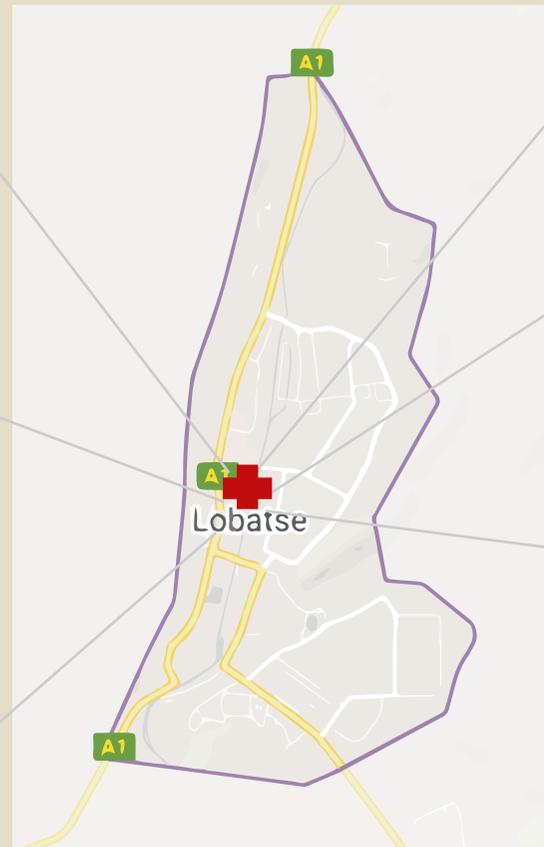
- The clinic gets water supply from a bowser hired by DHMT and supply is reportedly erratic.
- Water leakages from the consulting room, toilets and caravan used by IDCC and Child Welfare Clinic.

Digawana Clinic

- Out of 2 staff houses, one does not have a water supply connection, resulting in the occupant draw water from the clinic standpipe.
- Maternity clinic has not had electricity supply since 2017.

Mogojogojo Health Post

- Although the clinic has power connection, it has not enjoyed the use of electricity since the beginning of 2019.
- Night-time security guard services are done during the week only and none during the weekend.



Peleng Clinic, Lobatse

- At the time of audit the following defects were noted:
- The main door locks were broken
- Staff toilets were leaking.
- Patients' toilets sink was leaking.

Motswedi Clinic, Lobatse

- The clinic has 3 consultation rooms without wash basins.
- The Chairs in the waiting room were broken.

Tsopeng Clinic, Lobatse

- The following defects were noted:
- There were large cracks on the floors and walls.
- 14 out of 15 toilets were not in service and water is drawn from outside to use the one in service.
- One of the consulting rooms burnt-down last year and is yet to be refurbished.

Sbrana Psychiatric Hospital, Lobatse

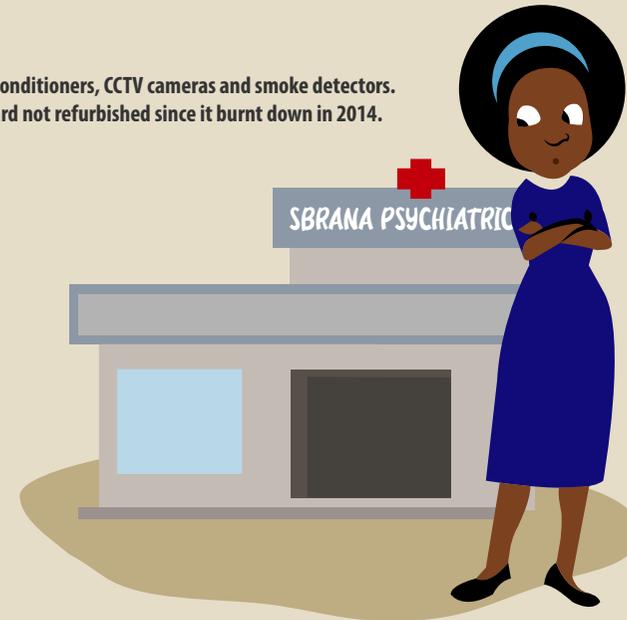
Key Findings

- Water bills invoiced to the hospital included the cost of water supplies consumed at Athlone Hospital and staff houses for both the hospital and Athlone Hospital staff.
- Consumptions in both institutions was unreasonably high
- A test check of physical items of supplies on charge to the hospital against ledger balances showed significant discrepancies.
- Extensions of contracts for services were done which defeats the purpose of competitive tendering as per PPDAB provisions.

Site inspection of the hospital premises indicated a number of maintenance issues needed to have been attended to, to safeguard the security and integrity of the hospital such as:

- The elevator in the female ward has not worked since installation in 2010
- Reported 12 cases of suicide in the hospital since 2013 were reportedly facilitated by the fallen ceiling which had exposed rafters from which patients had hanged themselves.
- Broken window glasses which provided escape route for patients.

- Dysfunctional air conditioners, CCTV cameras and smoke detectors.
- The Psychiatric ward not refurbished since it burnt down in 2014.



Invoice Month	Payment Date	Amount
May 2018	18/06/18	1 425 756
June 2018	29/06/18	1 516 946
November 2018	28/12/18	1 464 627

Ministry of Nationality, Immigration and Gender Affairs

Grants paid under Women Economic Empowerment Programme

An audit of payments of grants to beneficiaries under this programme was carried out to establish whether the objective of the programme was being achieved. The objective of the programme is to promote women economic empowerment, alleviate poverty and create employment through small-scale business enterprises.

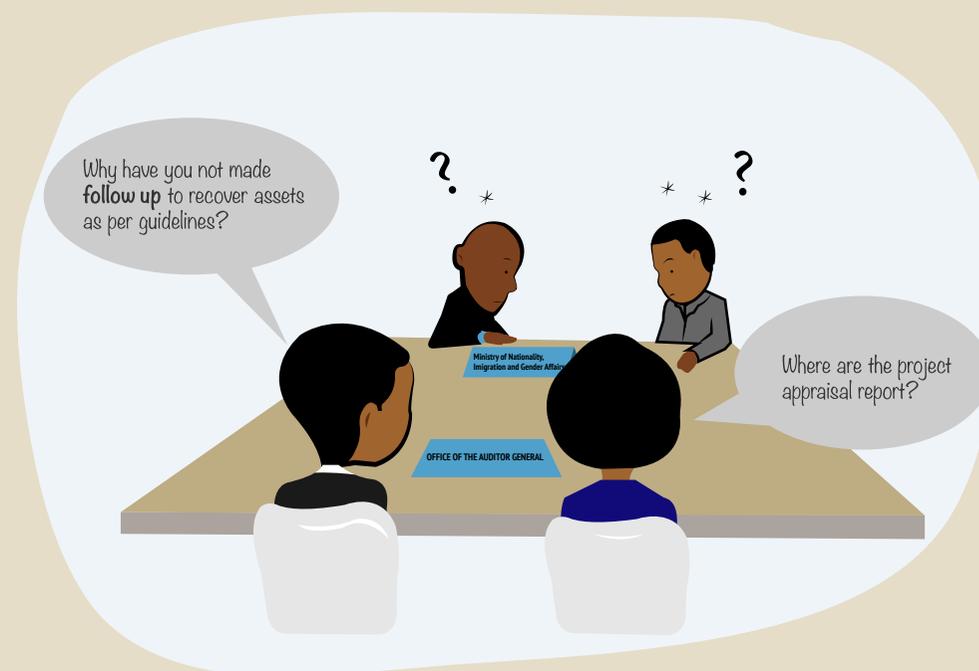
Key Findings

Non-compliance with applicable requirements across regions.

- Out of 1028 projects funded at a total cost of P152 830 443, in the period November 2015 to November 2017, 155 projects valued at P21 902 506 had collapsed before graduation while 56 projects valued at P6 757 807 were struggling to survive.

Main areas of Non-Compliance

- In terms of guidelines it is provided that in the event that the beneficiary abandons a project or show lack of commitment to the project before 5 years, the Ministry will repossess all the equipment and assets financed. This requirement was not observed as there was no follow up for the recoupment of assets whose value had not been ascertained.
- Guidelines require funding to be disbursed to beneficiaries in phases according to the implementation plan, however instances had been noted where payments had been made full at the initial stage.
- In terms of guidelines, the beneficiaries were required to prepare proper books of accounts and furnish the Department, 30 days after utilization of the initial funding and thereafter monthly progress report. This was not done.
- Project teams across different regions could not avail projects appraisal reports which would indicate that they had appraised the individual projects. This was a significant non-compliance to guidelines.



Ministry of International Affairs and Cooperation

Audit inspections and Audit of accounts were carried out on six missions abroad.

Key Findings

Botswana Mission to UN-Geneva

- Rental security of P421 200 had been lodged with the landlord in respect of a leased property which was vacated as far back as September 2018 had still not been claimed at the time of inspection in April 2019.
- The perennial issue of transportation of officers' children to and from school was raised in the past and had persisted at this Mission.
- Discrepancies in ledge balances which indicated that the level of accounting of assets was not the level required by Supplies Regulation and Procedures.

Botswana High Commission-Maputo

- A number of instances were noted where submissions of claims for refunds of medical expenses by staff members for purchase of medications from pharmacies were not supported by prescriptions from medical practitioners.
- A security company was engaged on a one year renewable contract for provision of security services at the Chancery and the residences since December 2012 to date. Although the company had continued to provide the services, there was no evidence of renewals for the subsequent periods after the initial contract.
- Claims of security deposit amounting to P236 053 in respect of vacated properties had not been made and lease agreements had not been signed.
- Instances were noted in which two Mission vehicles, the representational and the utility cars, had been involved in accidents, both in the month of June 2018, and the incidents had not been reported to the Police until much later. The delays in reporting to the Police could have implications on the determination of culpability for the accidents and on possible insurance claims.
- Instances had been noted where expenses incurred by Officers such as medical bills, utility bills, language lessons, had been charged to the Mission votes, and thereby inflating the Mission expenditures.



Key Findings

Botswana Permanent Mission to UN-New York

- The Mission had purchased the Chancery in 1999 for an amount of P44 050 539. Shortly thereafter, between 2010/11 and 2015/16, it became necessary to carry out extensive renovations to the tune of P16 055 746. The extent and cost of the renovations had given rise to questions about the condition of the building at the time of purchase and whether the structural soundness of the building had been tested.
- Furthermore, to-date the Certificate of occupancy had still not been obtained because of delays in meeting certain requirements of the Department of Buildings in New York.
- A residential property leased by the Mission at a monthly rental of P147 000 had been vacant since June 2015 to date with little or no prospects of it ever being occupied therefore lease agreement should have been terminated to save the Mission the nugatory expenditure in rental payments as well as service charges.
- Standard accounting of supplies was not that which is prescribed in the Supplies and Regulations Procedures, in that the receipts and issued were not recorded in the records on an up-to-date basis.
- As t 31 March 2019, there were instances of officers who owed large amounts on account of private usage of official telephones totalling P41 438 dating back to 2014.

Botswana Embassy-Beijing

- The Chancery was bought as far back as 2008, but the title deed could not be made available for verification purposes.
- The accounting for the receipts of refunds of Value Added Tax from the local tax authorities was inconsistent.
- Medical expenses which had been incurred in direct payments to the service providers had not been claimed from the medical aid scheme. In respect of this, a total of P368 343 had been paid to the service providers during the year under review, but only P77 020 had been claimed and recovered in the month of March 2018, leaving the balance of P291 414 as a charge to public funds, or as yet to be claimed in the ensuing year.
- An examination of the payment vouchers had indicated that the payment of P683 485 for school fees at the International School of Beijing for one Mission officer's children had included P27 848 which was levied as penalty for late payment.
- Since the establishment of this Mission in the early 1990s, there has never been a proper system of accounting for office furniture, equipment and general supplies as well as those at the residences of officers, as required by Supplies Regulations and Procedures.

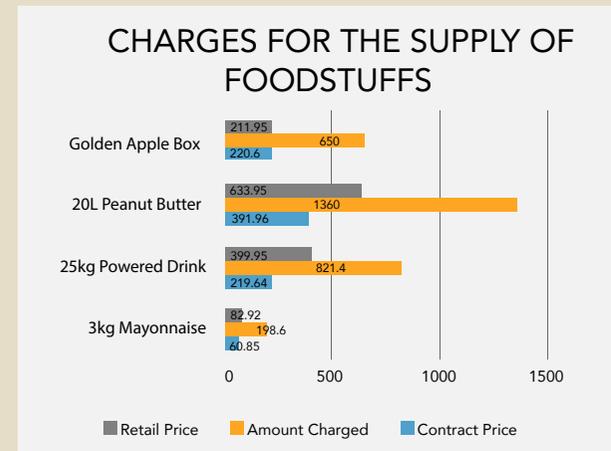
Audit Inspection-Ministry of Employment, Labour Productivity and Skills Development

Three audit inspections were undertaken in this Ministry at Tshwaragano Brigade, Tlokweng Brigade and Kgatleng Brigade.

Tshwaragano Brigade

Key Findings

- Former students of Brigade had been engaged to carry out maintenance works on the school premises, comprising painting, tiling, plumbing and electrical works and the works had not been completed because of unavailability of funds.
- Various contractors had been engaged for clearing the bush and for the supply of concrete stones, pit and rive sand and hiring equipment for digging the trench towards construction of auto mechanics totalling P117 949.80. However, despite the services and the supplies having been paid for, the construction works had not commenced for a long period afterwards resulting in the trench filling back in.
- Minor works were undertaken for construction of a traffic cross over slab at the entrance of the school at a cost of P49 748. However, in house engineer assessment estimated that the cost of the work could have been P 7 600.00
- The project workmanship was substandard.
- Accounting and maintenance records for the supplies items was not the standard prescribed by the Supplies Regulations and Procedures.
- No security services to safeguard government property at Tshwaragano Horticulture campus at Kumakwane.
- No contracts for supply of foodstuffs resulting in waivers to supplies to be obtained from open market whose charges are far above market prices



Tlokweng Brigade

Key Findings

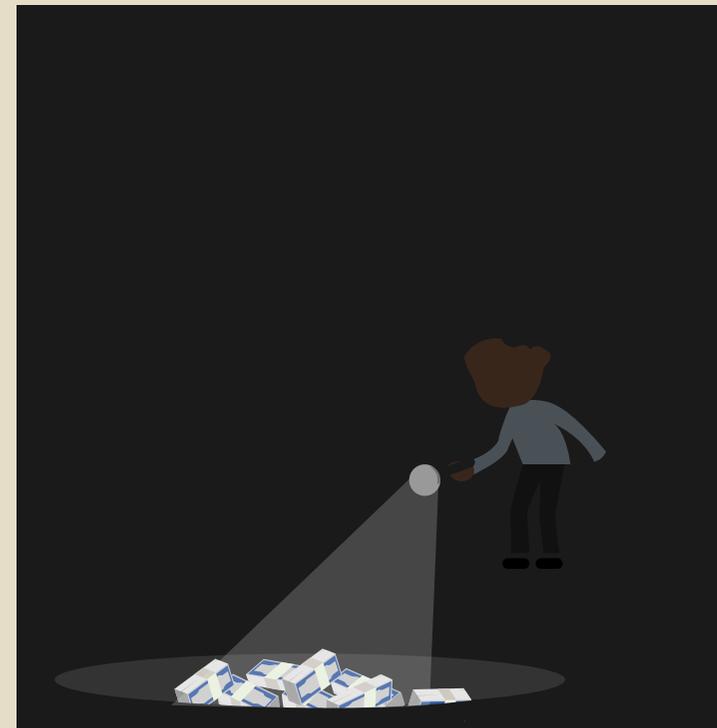
- No security guard services which exposes the Brigade to vandalism/crime.
- Kitchen staff were working under difficult conditions as the kitchen facilities and equipment, such as cold room, tilting pot, food warmers and solar power for hot water were dysfunctional.
- Kitchen roof was leaking and men's toilet was not working.
- As far back as 2014 DBES has found that the house occupied by the bursar was uninhabitable on account of structural defects.
- Lack of policy on disposal of finished products done by Fashion and Design students for practical's.
- 103 green acid-proof overalls which had been purchased in August 2018 had indicated that there was no record of these items having been recorded or issued nor were there available in stock.
- The key for the safe has been lost for some time and there are uncertainty about the contents.



Kgatleng Brigade

Key Findings

- Lack of maintenance of institutional houses.
- Non usage of farm land leased by the Brigade in Morwa village whilst the lease has 10 more years to go.
- Bokaas campus is not functional and the facilities show a serious state of deterioration.
- No security guard services at the new campus to safeguard premises and government properties against acts of hooliganism.
- In August 2019, there was break in at the Electrical and at the Plumbing maintenance workshops and a number of high value items such as drilling machines, bolt cutters, spanners and cable were stolen. The break-in and theft have been reported to the police but there was no outcome of the police investigations, nor any loss report submitted in terms of the Supplies Regulations and Procedures.



Performance Audit

Performance audit is an independent objective and reliable examination of whether Government's undertaking, systems, operations, programmes and organization are performing in accordance with the principles of economy efficiency and effectiveness. The main objective of the audit is to assist management streamline its work, based on identified operational and managerial gaps and suggest corrective action to be taken to improve efficiency and effectiveness of service delivery.

Four performance audit reports were completed and have been submitted to the Minister of Finance and Economic Development for tabling. These reports are:

- Government Preparedness for Implementation of Sustainable Development Goals (SDG's)
- Provision of Maternal Health Care Services
- Management of Youth Development Fund (YDF)
- Coordination and Monitoring of Environmental Assessment.

Below are highlights of significant issues from the various performance reports:

Provision of Maternal Health Care Services

The objective of the audit was to assess the extent to which the Ministry of Health and Wellness put measures in place to minimize incidences of complications during pregnancy, labour and delivery of babies in health facilities.

Key Findings:

Management of Mothers in Labour

- Inadequate monitoring of Mothers in third and fourth stages of labour in facilities, particularly hospitals.
- As a result there was an increase in the occurrence of complicated cases, some of which resulted in maternal deaths.

Congestion in Referral Hospitals

- Wards in some health facilities had patient numbers and beds beyond their prescribed carrying capacity.
- In other instances there were 48 beds in an antenatal ward designed for a 30 bed capacity.
- Post-natal ward had a bed capacity of 52 beds but had extra 22 beds and 18 patients sleeping on the floor thereby compromising patient's privacy and the quality of health care services.

Management of Obstetric Emergencies

- No effective management of obstetric emergencies as hospitals were not adequately monitoring and preventing complications



Management of Youth Development Fund

The overall objective of the audit was to assess whether the Ministry had put measures in place efficiently and effectively implement Youth Development Fund (YDF) Program.

Key Findings

Monitoring of YDF Projects at the District Level

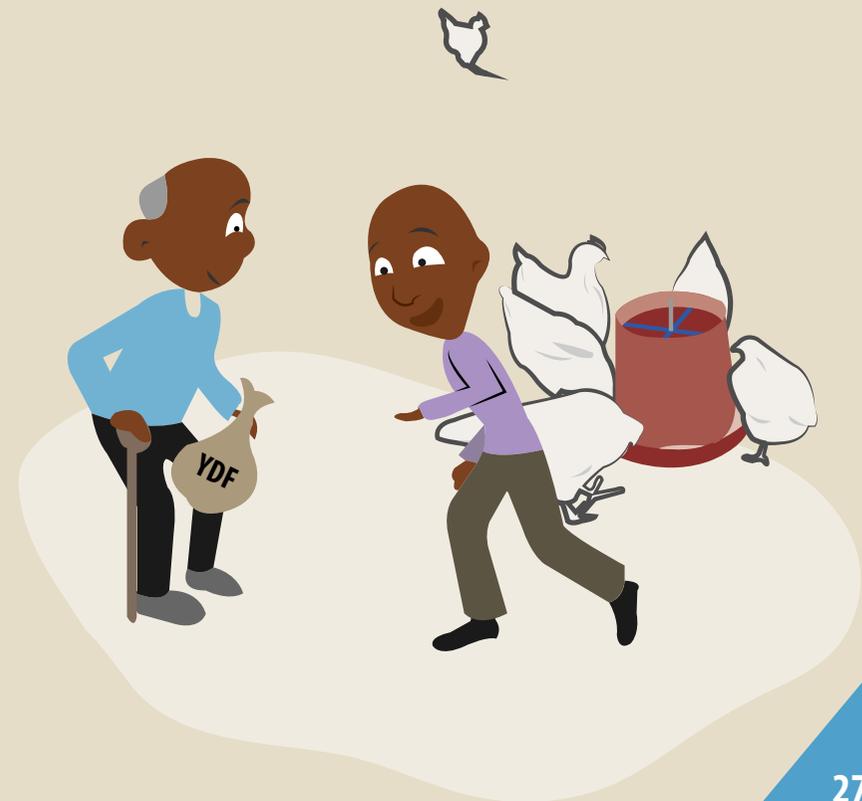
- Supervision and monitoring of YDF projects inadequate. Lack of monitoring by district offices leading to beneficiaries not getting necessary assistance on time hence collapse of some projects.

Non Compliance to YDF Guidelines

- Some of the YDF beneficiaries who applied as individuals were funded with Youth Industry funding which is given to a group and not individuals. All businesses funded under this category were not functional.
Non-adherence to YDF guidelines by Ministry officers led to inappropriate funding leading to misuse of funds.

YDF Projects Assets Management

- YDF projects assets were not all labelled as required by the Memorandum of Agreement
- Ministry did not do adequate verification and recording of assets after procurement.
- None availability of inventories for YDF Projects assets therefore the Ministry did not know the number and the value of assets bought through the fund.



Coordination and Monitoring of Environmental Assessment Operations

The objective of the audit was to examine and report on the processes, quality and timelines of environmental assessments and approvals under the Environmental Assessment Act, as well as on the Department of Environmental (DEA) activities to ensure compliance with the Act.

Key Findings

Legal Framework

- There was no overarching and consolidated National Environmental Policy to harmonize the different places of environmental assessment legislative frameworks.

Rigorous of the Assessment Process

- No standard documented review procedure or guide for projects leading to inconsistencies in decisions on different projects.

Compliance information and Risk Assessment

- No documented risk framework or strategy that informed compliance inspections or audits.

Regulatory Enforcement

- The DEA compliance and enforcement framework did not address numerous good practice consideration for administering regulations



SUSTAINABLE DEVELOPMENT GOALS

Government Preparedness for Implementation of Sustainable Development Goals

The objective of the audit was to assess the extent to which the MFED had adapted the 2030 into the national context.

Key Findings:

Integration of SDG's into National Planning

- National plans were aligned to the 2030 Agenda and the principles of SDG's were integrated into the plans.
- However, national baselines had not been developed which would hinder monitoring and evaluation of the SDF's.

Policy Coherence

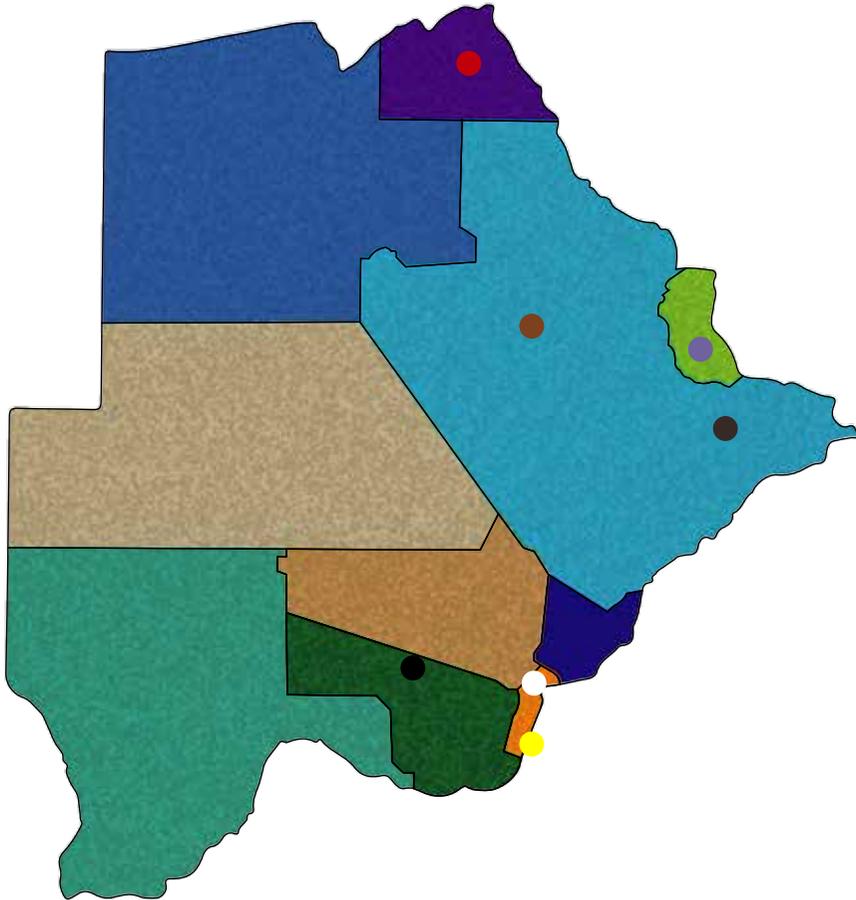
- There was no policy coherence which indicated that policy review and assessment of the existing policies had not been undertaken to manage trade-offs and balance conflicting priorities.

Public Awareness

- Level of public awareness on the 2030 Agenda and SDG's was low.



DISTRICT COUNCILS



Central District Council

Chobe District Council

City of Francistown

Gaborone City Council

Ghanzi District Council

Jwaneng Town Council

Kgalagadi District Council

Kgatleng District Council

Kweneng District Council

Lobatse Town Council

North East District Council

North West District Council

Selibe Phikwe Town Council

South East District Council

Southern District Council

Sowa Town Council

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