

Audit Mitigation Plan follow-up table, March 31, 2018

No	Planned actions	Not started	Ongoing	Completed	Comment
<b>General</b>					
<b>1</b>	<b>Role of RSU</b>				
	MTR recommendation				MTR ToR finalized and consultant selected in Mar 2018
	Steering committee decision on RSU roles (5)				Expected in June 2018 after the MTE mission recommendations
<b>2</b>	<b>Commitment to CMP</b>				
	MTR recommendation on bureaus				MTR recommendation expected in May 2018
	MTR recommendation on donors				MTR recommendation Expected in May 2018
<b>3</b>	<b>Fund flows with MFIs</b>				
	MoMs signed with regions (5)				MoM signing replaced by a writing an amendment letter. Some regions already completed the amendments.
	Short term FMS employed				FMS started on November 24, 2017
	Supportive supervision checklist				Finalized Jan 23, 2018
	Reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	CMP fund cut-off days				Cut off days agreed in the workshop on Dec 15, 2017
	Action follow-up table in use (traffic lights)				Updated on Jan 24, 2018
	Steering committee follow-up (5)				SC meeting in Jan 25, 2018
<b>4</b>	<b>Woreda Water Office FM</b>				
	Supportive supervision checklist				Finalized Jan 23, 2018
	Reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	FM trainings (5)				Some regions already completed, some ongoing. All regions plan to complete before May 30, 2018
	On-the-job coaching quarterly				Started in Q3 in all regions and is ongoing
<b>5</b>	<b>Financial Reporting and Internal Audit</b>				
	Tigray FM assessment				Carried out in Jan 30-Feb 2, 2018
	Tigray FM mitigation plan				Mitigation plan is part of the FM Assessment report
	Generic Internal Audit Guideline				Finalized in March 2018
	Internal Audit ToT training				Training fixed for April 16-18, 2018
	Internal Audit woreda trainings (5)				Planned for May-June 2018 after the ToT training
<b>Technical Assistance Component</b>					
<b>6</b>	<b>TA component audits</b>				
	Audit of 2017 fiscal year				Ramboll audit delayed and postponed to April-June 2018
<b>7</b>	<b>Marginal profit invoicing</b>				
	Repayment to be done				Paid in November 2017

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<b>8</b>	<b>Half day per diem payments</b>				
	Continue as per GoF guidelines				Expected further instructions from MFA for a change.
<b>9</b>	<b>Approval of CTA time sheets</b>				
	Time sheets approved				Executed promptly from June 2017
<b>Oromia Region</b>					
<b>10</b>	<b>OCCSCO closing balance</b>				
	2009 EFY reconciliations done				Completed in December 2017
	CMP reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	Woreda and MFI training				Postponed to Q4 2010 EFY after completion of Audit ToT training
<b>11</b>	<b>Reconciliation of investment funds</b>				
	OCSSCO clarification letter				Submitted November 13, 2017
	CMP reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	Woreda and MFI training				Postponed to Q4 2010 EFY after completion of Audit ToT training
<b>12</b>	<b>Reconciliation of BoFED expenses</b>				
	BoFEC consolidated report 2005-2008 EFY				Presented in November 22, 2017 mitigation plan
<b>13</b>	<b>Financial reporting by BoFED</b>				
	Financial reporting process established				Presented in November 22, 2017 mitigation plan
<b>14</b>	<b>Health Bureau reconciliations</b>				
	Differences clarified				Health Bureau reconciliation corrected in Nov 29, 2017
<b>15</b>	<b>Supporting documents in ZoFED</b>				
	Training of ZoFED accountants				ZoFED accountants trained in June 2017
<b>16</b>	<b>Fixed assets monitoring</b>				
	Financial Management training for BoFED, ZoFED, WoFED				Re-Planned for April-May 2018. All completed before May 30, 2018
<b>SNNP Region</b>					
<b>17</b>	<b>Investment funds reconciliation</b>				
	CMP reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	On-the-job training started				Completed in December 2017
	FM refresher training given				On the job training ongoing in March 2018, financial specialists are on the field around woredas
<b>18</b>	<b>Correctness of BoFED financial accounts</b>				
	Separate accounts for each bureau				Completed in Sep 2017
<b>19</b>	<b>Inaccurate expense reporting</b>				
	ETB 4,690 correction				Corrected in Sep 2017
<b>20</b>	<b>Documenting of calculations</b>				
	Correction of calculations				Calculations corrected in Sep 2017

No	Planned actions	Not started	Ongoing	Completed	Comment
<b>21</b>	<b>Monitoring of timely submission of reports</b>				
	Develop and take into use the follow-up table				New follow-up tabel in use from Oct 2017
<b>22</b>	<b>Ensure audit trials</b>				
	Provide FM training				Training given in October 2017
<b>23</b>	<b>Fixed assets monitoring</b>				
	Financial Management training				On the job training ongoing in March 2018
<b>24</b>	<b>Aligning funds transfers with utilization</b>				
	Take utilization princpile into use in fund transfer				Started from July 2017
<b>Amhara Region</b>					
<b>25</b>	<b>Guagusha Shikudad investment fund control</b>				
	CMP reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	Zone advisors trained				Trained in November and December 2017
	Orient CMP supervisors				In review meetings (Nov and Dec 2017)
	Investment fund control in full use				Full fund control achieved by February 2018
<b>26</b>	<b>Amhara ACSI Agreement</b>				
	CMP reconciliation formats				Reconciliation formats finalized on Dec 26, 2017
	Clarify all un-clear woredas				Completed by January 10, 2018
	ACSI accounts reconciliation				Finalized by the end of January 2018
<b>27</b>	<b>Unused investment funds in ACSI</b>				
	ETB 748,801.09 refunding				Refunding done in Novembr 2017
<b>28</b>	<b>Follow up of status of financial reports submittals</b>				
	Develop follow-up tabel and take into use				Taken into use on Oct 16, 2017
<b>29</b>	<b>RSU performance on behalf of Water Bureau</b>				
	MTR recommendation				Planned to be available by May 2018
<b>30</b>	<b>RSU accounts approval</b>				
	Start approval process				Planned to start from Q2 report in January 2018
<b>31</b>	<b>Systematic filing of monitoring data</b>				
	Coaching of data filing and monitoring				Started in Nov and Dec 2017
<b>32</b>	<b>Fixed assets registers in woredas</b>				
	Start coding of fixed assets as GoE formats				Fixed assets registering started in Jan-Feb 2018
	Check the fixed assets registration by internam audit				Internal audit planned for April-May 2018 after th ToT training
<b>Benishangul-Gumuz Region</b>					
<b>33</b>	<b>Reconciliation of MFI accounts</b>				
	Check BGCSI 2008 and 2009 EFY accounts (4 woredas)				Completed in November 2017
	Reconcile 5 woreda investment fund accounts (Metekel)				Postponed to April-May 2018 due to overlapping tasks

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	BGCSI letter to woredas on CMP ledger use				BGCSI letter sent on Nov 1, 2017
	BGCSI letter on reconciliation				BGCSI letter sent on Nov 1, 2017
	Train CMP supervisors on new reconciliation formats				Planned for April 2018 with FM training for investments and after the WSP training
	Revise BGCSI agreement supported by minutes of meeting				Agreement revision and minutes replaced by sending a amendment letter to BGCSI.
	Joint supervision reports of BGCSI accounts				Done in Bambasi as a pilot supervision only. Others follow the Bambasi pilot experience.
<b>34</b>	<b>Alteration of expenditure allocations</b>				
	Correct investment expenditure balances				Done in October 2017
	Final investment expenditure reports of 2008 EFY				Done in October 2017
	Sign new balance sheets				Done in October 26, 2017
<b>35</b>	<b>Investment financial reporting</b>				
	Training of woreda personnel for new formats				Planned for April 2018 with FM training for investments and after the WSP training
	New reconciliation formats in use				Planned for April 2018 with FM training for investments and after the WSP training
<b>36</b>	<b>Improper financial transactions</b>				
	Corrected				Immediately corrected
<b>37</b>	<b>Keeping and storing petty cash books</b>				
	Cash book ledger balance confirmed				Done in June 2017
<b>38</b>	<b>Marking draft and final financial reports clearly</b>				
	Procedure established				Done in October 2017
<b>39</b>	<b>Financial reports n excel</b>				
	Excel formats taken into use				Done in October 2017
<b>40</b>	<b>Transparent planning, budgeting and reporting</b>				
	Clear procedure established				Done in October 2017
<b>41</b>	<b>Improper financial transactions</b>				
	Corrected				
<b>42</b>	<b>Execution of internal audits</b>				
	Generic Internal Audit Guideline				Completed in March 2018
	Internal Audit ToR training				Fixed for for April 16-18, 2018
	Internal Audit woreda trainings (5)				Planned for May-June 2018 after the Federal ToT training in April