



**UNIVERSITY OF MALAWI-COLLEGE OF MEDICINE  
AFRICA CENTRE OF EXCELLENCE IN PUBLIC HEALTH AND  
HERBAL MEDICINE  
(ACEPHEM)**

**PROJECT NUMBER : ACEII 048  
CREDIT NUMBER : IDA  
GRANT NUMBER : (P151847)**

**SECTOR : HEALTH**

**MANAGEMENT LETTER**

**FOR THE YEARS ENDED 30 JUNE 2017 AND 30 JUNE 2018**

**National Audit Office  
Lilongwe 3  
February 2019**

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## **1.0 PROJECT BACKGROUND**

The African region is faced with a double burden of communicable and non-communicable diseases. Diseases such as malaria, tuberculosis, HIV and AIDS and neglected tropical diseases (NTD) as well as physical injuries, cardiovascular diseases and diabetes cause significant morbidity and mortality on the continent. Further, Africa is urbanizing quickly to the extent that the proportion of countries with 20% or more of their population living in urban areas is increasing. Urban areas are suffering from communicable diseases such as those related to water, sanitation and hygiene (WASH) as well as non-communicable diseases associated with smoking, alcohol, stress, obesity and illicit drug use. Disparities between the wealthy and the poor contribute to the deteriorating health status of communities.

Natural products (e.g. herbs) are a source of many medicines even though there is increased prominence of synthetic medicines. The drug of choice for malaria in Malawi, i.e. Artemisinin-combination drugs resulted from herbal medicine research. The growing antimicrobial resistance globally also calls for alternative effective therapies, some of which may have origins from herbs. While these herbal remedies may be used, often, the dosage and toxicity remain undetermined for many natural remedies. Heavy metal contamination for instance, is a real concern so is modern drug-herbal interactions that may negatively affect the health of users.

In order to increase Malawi's capacity to train postgraduate students in public health and herbal medicine, Africa Centre of Excellence in Public Health and Herbal Medicine was established.

## **2.0 PROJECT OBJECTIVES**

The ACEPHEM aims are to:

1. Build education capacity through training at the MSc, MMED (Master in Medicine) and MPhil/PhD levels in Public Health and Herbal Medicine for the Eastern and Southern Africa. The Centre will establish basic and applied research programs for African scientists in collaboration with relevant researchers from outside the region to engage in high-impact (research) projects in urban public health on the one hand and herbal medicine in collaboration with traditional healers on the other.
2. Develop the human capacity for herbal medicine in practice, research, identification and industrialization. Such human capacity development will further contribute to the training and education of themselves, others, engage in multi-disciplinary endeavours of teaching and research and establish linkages or networks with colleagues in the region and elsewhere as well as rural communities from which many herbs are obtained
3. Engage sustainably with various stakeholders including the private sector and civil society.

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### 3.0 AUDIT SCOPE AND OBJECTIVES

Our audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and was planned and performed to obtain reasonable assurance that, in all material respects, all financial statements and information is accurate and free from material errors and irregularities.

The main objective of the audit of the Project Financial Statements (PFS's) is to express a professional opinion on whether the project financial statements are fairly presented and show a true and fair view of the financial position of the project as at 30<sup>th</sup> June 2017 and 30<sup>th</sup> June 2018. Again, this is to ascertain whether the loan to the project has been utilized for the intended purposes.

In accordance with our terms of reference, we paid special attention as to whether:

- a) All project funds have been used in accordance with the conditions of IDA Loan/Grant agreement, with due attention to economy and efficiency and only for the purposes for which the financing was provided;
- b) Goods and services have been procured in accordance with the Loan/Grant agreement and in accordance with the Bank's rules and procedures;<sup>1</sup>
- c) All necessary supporting documents, records and accounts have been kept in respect of, Malawi activities. Clear linkages shall exist between the books of accounts and financial statements presented for audit;
- d) The Designated Accounts have been maintained in accordance with the provisions of the loan;
- e) The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSSAS) and give a true and fair view of the financial position of the project, as at year end and of its receipts and expenditures for the period ended on that date;

In accordance with International Standards for Supreme Audit Institutions, the audit also paid attention to the following:

- a) *Fraud and Corruption*: Consider the risks of material misstatements in the financial statements due to fraud as required by ISSAI 1240 (The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements). The auditor is required to identify and assess these risks (of material misstatement of the

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financial statements) due to fraud, obtain sufficient appropriate audit evidence about the assessed risks; and respond appropriately to identified or suspected fraud;

b) *Laws and Regulations*: In designing and performing audit procedures, evaluating and reporting the results, consider that noncompliance by the implementing agency with laws and regulations may materially affect the financial statements as required by ISSAI 1250 (Consideration of Laws and Regulations in an Audit of Financial Statements); as such the audit also included an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

c) *Governance*: Communicate audit matters of governance interest arising from the audit of financial statements with those charged with governance of an entity as required by ISSAI 1260 (Communication of Audit Matters with those Charged with Governance).

d) *Risks*: In order to reduce audit Risk and Implication to an acceptable low level, determine the overall responses to assessed risks at the financial statement level, and design and perform further audit procedures to respond to assessed risks at the assertion level as by ISSAI 1330 (The Auditor's Procedures in Response to Assessed Risks).

The audit included such tests as is considered necessary. The nature and extent of tests covered any aspect of the business operations, and varied according to our assessment of what is material in the context of financial statements in addition to the effectiveness of the internal control system.

#### 4.0 AUDIT FINDINGS AND RECOMMENDATIONS

An examination of accounting records, systems and controls for the program were undertaken on test check basis to assess the operating effectiveness and compliance with laws, regulations and procedures. The examination showed that the controls were effectively operated except in the following instances that highlight the weaknesses identified;

##### 4.1 Delay in submitting financial statements for 2016/17 financial year.

Section II (B) (3) of the project Financing Agreement states that an entity should furnish the Inter University Council for East Africa with audited financial statements not later than nine (9) months after the closure of a financial year.

Contrary to this requirement, the project submitted its financial statements for the year ended 30<sup>th</sup> June 2017 to the Auditor General for audit in June 2018.

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**Risk and Implication**

Failure to abide by the terms of the loan might lead to suspension of the loan.

The audit recommendations may not be implemented in time.

**Recommendation**

Management should ensure that financial statements are prepared in time for audit.

**Management Comments**

Management was advised to defer the 2017 by World Bank because the spending was so low to warrant the audit. However, the biannual report was submitted.

**4.2 Failure to raise loose minute for initiating payments- K28, 754,832.00**

Treasury Instructions (2004), no 5.131 requires that the officer initiating a payment should raise a loose minute for approval. Among other things the loose minute should indicate the nature of the activity, time, who, and how the activity is going to be carried out. Management, therefore, is supposed to make its primary approval on the loose minute.

Contrary to this requirement, the project made payments amounting to K28, 754,832.00 (2016/17: K 5,831,097 and 2017/18: K22, 923,735) without raising a loose minute.

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**Table 1: A sample of payments made without raising a loose minute**

Date	Chq No	Payee	Details	Amount K	Fin. Year
15/03/2017	000049	Skylinks Bureau	Payment for invoice number 17020569	2,272,097.00	2016/17
31/03/2017	000054	Sunbird Capital	Payment for invoice number 168947/88417	3,559,000.00	2016/17
29/08/2017	000144	Skylinks Bureau	Payment for air tickets	12,487,411.00	2017/18
16/04/2018	000484	Genesse multiplier and tree nursery	Fruit seedlings	2,061,250.00	
26/04/2018	000487	Dawn Investments	Supply of lab materials	1,042,459.00	2017/18
26/06/2018	000530	Skylinks Bureau	Payment for air tickets	1,097,920.00	2017/18
08/02/2018	000367	Skylinks Bureau	Payment for air tickets	2,885,055.00	2017/18
21/02/2018	000418	Skylinks Bureau	Payment for air tickets	2,607,517.00	2017/18
05/02/2018	000363	College of Medicine	Payment for consumables	742,123.00	2017/18
<b>Total</b>				<b>28,754,832.00</b>	

**Risk and Implication**

Bogus payment may be effected as activities are carried out without knowing their originality.

**Recommendation**

Management should ensure that loose minutes are raised before payments are made.

**Management Comments**

Management will ensure that all payment are made with full documentation

**4.3 Unliquidated funds-K1,072,000.00**

The project at times releases imprest to beneficiaries to enable them conduct research activities. The imprest is supposed to be liquidated at the end of the activity.

A review of the imprest system revealed that imprest amounting to **K1, 072,000.00** paid to Mr Gregory Kunyenje on 13<sup>th</sup> October 2017 had not yet been liquidated as at the time of the audit. Table below shows the details.

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**Table 2: Unliquidated imprest amount**

<b>Date</b>	<b>Cheque No</b>	<b>Payee</b>	<b>Details</b>	<b>Amount K</b>
13/10/17	000199	Gregory Kunyenje	Cash imprest for research activities	<b>1,072,000.00</b>

**Risk and Implication**

The project funds might be misused leading to loss of the funds.

**Recommendation**

Management should ensure that all funds paid out as imprest are liquidated in time.

**Management Comments**

Management has noted the observation and has since got the retirement from G. Kunyenje. He delayed because he is at school outside the country. Management has assured the auditor its commitment to timely liquidate imprest advanced to beneficiaries.

**4.4 Project hiring motor vehicles from the College of Medicine.- K2,126,474.00**

A review of the transportation system within the project had revealed that the project had on some occasions in both 2016/17 and 2017/18 financial years hired motor vehicles from the College of Medicine.

This trend is prone to conflict of interest. In addition, the procurement team did not engage other service providers to make it competitive. Such procurement of hiring of services cost the project a total of K2, 126,474.00 (2017:K1, 059,159.00 and 2018: K1, 067,315.00). Table 3 below shows the details.



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**Table 3: Costs for hiring College vehicles**

<b>Date</b>	<b>Cheque No</b>	<b>Payee</b>	<b>Details</b>	<b>Amount K</b>	<b>Financial Year</b>
19/05/17	000076	College of Medicine	Cost for hiring 25SC227, BQ7939, 25SC251, 25SC250, and BQ7938 belonging to the college on invoices no, 010481 and 010482	1,059,159.00	
03/04/18	000462	College of Medicine	BN 3608 25sc251, BQ 7938, 25sc231, 25sc250	843,414.00	2017/18
20/04/18	000492	College of Medicine	BN 3608, BN94109, 25sc227, 25sc250	223,901.00	2017/18
				<b>2,126,474.00</b>	

**Risks and Implication**

There might be a conflict of interest.

Value for money might not be achieved leading to loss of the project funds.

**Recommendation**

Management must ensure that they follow the procurement guidelines when procuring goods and services.

**Management Comments**

This is the trend within the University of Malawi hiring guidelines and the hiring rates are lower than in the private sector. However, management will in future obtain quotations from private car hiring companies for confirmation of value for money.

**Auditors comment on management response**

Management did not provide the audit team with a written policy on the hiring guidelines, therefore, the observation still stands.

**4.4 Payment vouchers not presented for audit- K983,312.00**

The Public Audit Act No 6 of 2003, section 7(1) (a) stipulates powers of the Auditor General that he shall have full access at all reasonable times to all documents, books and accounts among other things.

An examination of cash books, ledgers and payment vouchers disclosed that payment vouchers amounting to **K983,312.00** for the 2017/18 financial year were not presented for

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audit inspection. As such, it was difficult to ascertain the validity of the expenditures. Details are in Table 4 below;

**Table 4: Missing payment vouchers**

<b>Date</b>	<b>Cheque No</b>	<b>Payee</b>	<b>Amount K</b>
16/08/2017	000129	DR M Mallewa	18,800.00
04/09/2017	000136	Anonymous Designs	33,600.00
04/09/2017	000153	Jumimo Njinga	420,000.00
01/03/2018	000402	Game Stores	510,912.00
<b>Total</b>			<b>983,312.00</b>

**Risk and Implication**

Bogus payments would be made from these missing vouchers. Payments not related to the project activities would be made on these missing payment vouchers.

**Recommendation**

Management should look for these vouchers and present them to audit team for review.

**Management Comments**

These payment vouchers are not missing but were misfiled due to a number of audits on the same documents. Management found these documents after the ground work was completed.

**Auditor's comment**

These payment vouchers were not provided to the audit team for examination, therefore, the observation will be resolved once such review is done.

**4.6 Failure by IPD Committee to meet and approve purchase of goods and services before they are purchased**

PPDA Act 2016 Section 26 among other things requires all public institutions and agencies to procure goods and services through the scrutiny and approval of the Internal Procurement and Disposal Committee (IPDC).

A review of the procurement process for 2016/17 and 2017/18 financial years revealed that the project IPDC endorsed purchases of goods and services at the end of each month, after the procurement had already been done. This is a gross departure from the aforementioned requirement.

**Risk and Implication**

The project might purchase goods and services which the IPDC might have rejected. Value for money might not be achieved leading to loss of project funds.

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**Recommendation**

Management should ensure that the project procures goods and services through the scrutiny and approval of the Internal Procurement and Disposal Committee.

**Management Comments**

Management has noted auditor's observations and will always ensure that all purchases are approved by the IPDC.

**4.7**

**Payments made without sourcing comparative quotations-K7,081,337.15**

Section 37(9) of the Public Procurement and Disposal of Assets Act of 2016 states that Single-source method is permitted only in the following Circumstance &-

- (a) where the estimated value of the procurement does not exceed the amount set in the regulations;
- (b) where only one supplier has the technical capability or capacity to fulfill the procurement requirement, or only one supplier has the exclusive right to manufacture the goods, carry out the works, or perform the services to be procured;
- (c) where there is an emergency need for the goods, works and services.

Contrary to the above requirement, the project procured goods and services worth K7, 081,337.15 (2016/17: K1, 433,077.15 and 2017/18: K 5, 648,260.00) without obtaining a minimum of three competitive quotations. Details are shown in table 5 below.

**Table 5: Purchases made without sourcing quotations**

Date	Cheque No	Payee	Details	Amount K	Remark	Financial Year
02/05/2017	000066	Mega Signs & Media Ltd	Payment for banners	752,077.15	Single source	2016/17
05/06/2017	000090	Computron Malawi	Purchase of 1 HP printer	681,000.00	Not given	2017/18
14/07/2017	000115	Globe Electronics	Purchase of 4 laptops at K984,425 each	3,836,300.00	Not given	
23/05/2018	000506	Top Notch	Supply of lab materials	1,811,960.00	Amount on invoice differs from quotation	2017/18
				<b>7,081,337.15</b>		

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**Risk and Implication**

Value for money might not be achieved leading to loss of project funds.

**Recommendation**

Management should source three competitive quotations from different suppliers before purchasing goods and services.

**Management Comments**

As a requirement from Procurement and Disposal Act, College gets minimum of three quotations and in the above procurements same guidelines applied only that filing was a challenge. Management has noted the observation and will ensure that all documents are in place before the audit.

**4.8 Stores items not accounted for- K20,442,063.00**

Treasury Instructions (2004) section 11.7 requires that a stores ledger be maintained to record all items purchased and issues made thereof.

A review of stores records revealed that stores items valued at **K20, 442,063** (2016/17: K1, 447, 125 and 2017/18: K18, 994,938.87) were not recorded in the stores ledger. In the absence of such records, accountability of stores items purchased could not be ascertained. Details are in Table 6 below;

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**Table 6: Stores items not recorded in the stores ledger**

<b>Date</b>	<b>Cheque No</b>	<b>Payee</b>	<b>Details</b>	<b>Amount K</b>	<b>Financial Year</b>
05/06/2017	000090	Computron Malawi	Purchase of 1 HP Laser Jet pro printer	681,000.00	2016/17
08/06/2017	000095	Computron Malawi	Purchase of 1 HP 280 Microtower i5 (desktop)	766,125.00	2016/17
12/12/2017	000276	Computron Mw	Purchase of 4 HP ProBook 450 i5 (laptop) and 1 HP LaserJet pro printer	3,989,525.00	2017/18
14/12/2017	000286	Computron Malawi	Purchase of 1 HP ScanJet pro printer	346,175.00	2017/18
14/12/2017	000287	CMOS Electronics	Purchase of 1Epson Projector and 2 HP i5 desktops	2,488,800.00	2017/18
12/07/2017	000111	Consumer Electronics Service	Purchase of Geeepas (1 kettle and 1 Fan), 1 Panasonic phone and Sound tech extension	124,800.00	2017/18
04/07/2017	000115	Globe electronics	Purchase of 4 Hp probook i5 (laptops)	3,836,300.00	2017/18
21/07/2017	000119	Minolta Digital Centre	Purchase of 1Heavy Duty photocopier	4,968,725.00	2017/18
07/09/2017	000157	Computron Malawi	Purchase of 2 HP probook i7 (laptops)	2,027,100.00	2017/18
21/09/2017	000170	Sky Electronics	Purchase of 1 HP i5 laptop	466,000.00	2017/18
26/03/2018	000460	PLEMA media and graphics	Supply of 15 golf t-shirts at 13,500	196,425.00	2017/18
03/04/2018	000463	Office World	10 box files, 50 A4 photocopying reams, 5 notepads, 5 magic markers	551,088.87	2017/18
<b>Total</b>				<b>20,442,063.87</b>	

**Risk and Implication**

Stores items purchased might be diverted and used for unintended purposes leading to loss of the project funds.

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**Recommendation**

All stores purchases should be recorded in the stores ledger and all issues made thereof signed for by recipients.

**Management Comments**

The project records all purchases in stores ledger, which is in form of an electronic ledger, and have been forwarded to the auditors for inspection. At the time of audit, stores personnel were confused with manual records, which are not in use.

**Auditor's comment**

The query was not addressed. The auditors were looking for stores ledger which was not produced. The only documents that were produced were LPOs, stores order forms and stores acceptance forms.

**4.9**

**Failure to record fuel purchases in the fuel register-K11,022,051.79**

Financial management principles require that fuel purchases should first be recorded in appropriate registers before usage. Further, controlling officers must ensure that an efficient system exists within the project that provides for proper accountability of the fuel.

An examination of payment vouchers in respect of fuel disclosed that fuel purchases in 2016/17 and 2017/18 financial years amounting to **K11,022,051.79** (2016/17: K2,474,100 and 2017/18: K8,574,951.79) were not accounted for through the fuel register. It was therefore difficult for the audit team to ascertain accountability of the fuel purchased. Details are in Table 7 below;

**Table 7: Fuel not recorded in the fuel register**

<b>Date</b>	<b>Cheque No</b>	<b>Payee</b>	<b>Amount K</b>	<b>Fin. Year</b>
05/02/2017	000062	Total Malawi	2,474,100.00	2016/17
02/10/2017	000171	Total Malawi	2,474,100.00	2017/18
04/12/2017	000264	Total Malawi	1,622,303.72	2017/18
11/02/2018	000366	Total Malawi	2,150,420.87	2017/18
16/05/2018	000713	Total Malawi	2,301,127.20	2017/18
			<b>11,022,051.79</b>	

**Risk and Implication**

The project might be paying for fuel not delivered or put to the intended use leading to loss of project funds.

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Recommendation

Management should ensure that all the fuel that has been purchased should be recorded in fuel register.

**Management Comments**

Management has noted the observation and will effect accordingly even to the official vehicles of the Centre Directors.

**5.0 Exit Meeting**

The contents of this management letter were discussed with management of the ACEPHEM on 7th September 2018 and the following officers were present:

**ACEPHEM**

Dr M Mipando	-	COM Principal
Prof A Muula	-	ACEPHEM Director
Dr F Lampliao	-	ACEPHEM Deputy Director
Mrs M Longwe	-	COM Registrar
Mr G Mugawa	-	COM Finance Officer
Mr S Kalulu	-	COM Assistant Finance Officer
Mr C Mwapasa	-	ACEPHEM Accountant
Mr M Chikosa	-	COM Assistant Procurement Officer

**National Audit Office**

Mr P. Kamange	-	Principal Auditor
Mr E. Madeya	-	Auditor
Mr H. Ngwira	-	Assistant Auditor

**6.0 Acknowledgement**

We would like to thank management and staff of ACEPHEM for the cooperation and support rendered to the audit team during the audit exercise.