



Mapping of Accountability and Audit Arrangements of Donor-Supported Government-Managed Health Programs in Mozambique

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Prepared by Sozinho Ndim

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LIST OF ABBREVIATIONS AND ACRONYMS

CDD	Centro para Democracia e Desenvolvimento
CIP	Centro de Integridade Pública
FMO	Fórum de Monitoria do Orçamento
GAVI	The Vaccine Alliance
GCCC	Gabinete Central de Combate à Corrupção
GFF	Global Finance Facility
GMD	Grupo Moçambicano da Dívida
MISAU	Ministério da Saúde
OCS	Observatório do Cidadão para Saúde
PEPFER	President's Emergency Plan for AIDS Relief
PROSAUDE	Programas de Saúde
SAIs	Supreme Audit Institutions
SNS	Serviço Nacional de Saúde
WHO	World Health Organization

1.1 Outline of the report

The report is structured into six sections:

- Section 1 is the executive summary. It provides a brief overview of the report, including a restatement of the report's purpose, highlights the major points, and presents the key findings, conclusions, and recommendations. This section aims to give the reader an understanding of the report's content without having to read it in its entirety.
- Section 2 covers the background, objective, approach, and methodology of the study. It provides an overview of the health system structure in Mozambique, including public, private and community sectors, as well as the country's health system funding. This section also outlines the main objectives of the study and describes the approach and methods applied.
- Section 3 focuses on presenting the findings of the study. It includes the main findings derived from in-depth interviews with stakeholders from various institutions and a review of the relevant literature.
- Section 4 provides a summary of the key findings from all the institutions involved in the study.
- Section 5 is dedicated to the discussion and recommendations. The section includes a description, analysis, interpretation, and implications of the findings. It also includes recommendations based on the study's findings.
- Section 6 concludes the report by summarizing the main conclusions and discussing the implications of the findings. It also describes the main success and challenges from the perspective of the participants involved in the study.

2. EXECUTIVE SUMMARY

The Mozambique primary healthcare system is esteemed as a model for other developing nations. However, its funding remains a challenge, heavily reliant on external sources. Financing comes from two primary streams: domestic funds within the state budget and external funds obtained through mechanisms like budget support, the Common Fund (where partners pool resources), and bilateral project support initiatives. The overarching aim of the evaluation is to document the existing public audit and accountability structures for government-managed health programs in Mozambique.

The study utilized a qualitative approach, encompassing six in-depth interviews (IDIs) with stakeholders from seven institutions. Data for analysis included recorded and transcribed interviews, as well as notes. Thematic analysis was employed to code data, incorporating IDI notes into transcripts. Relevant data were then coded and summarized through descriptive and text-based summaries.

Study findings indicate the presence of numerous audit institutions in Mozambique, pivotal in overseeing public and donor funds. Among them, three primary supreme audit institutions stand out: the Administrative Court, General Inspection of Finance, and Assembly of the Republic of Mozambique. Civil society organizations also partake in auditing public accounts, including the health sector, with the Administrative Court holding a prominent role, overseeing and auditing all public accounts.

While these institutions engage in public account auditing, none concentrate specifically on the health sector, even on individual programs within it. Typically, they approach health comprehensively, unless specific concerns or reports of irregularities or fund misuse arise. This poses a significant challenge for continuous accountability in the health sector. Additionally, political influences in decision-making and information access undermine accurate and reliable accountability. Auditor capacity-building remains essential to enhance their ability to manage health program funds and the broader health sector.

The study highlights the necessity to advocate for greater open access to pertinent information and data for timely audits, alongside streamlined bureaucratic processes. This includes expanding the disclosure of donor-allocated funds and corresponding implementation plans, enabling effective audits and accountability. Support for audit institutions should emphasize allocating resources for IT materials and advanced software for auditing processes. While public sector auditing in Mozambique enhances efficiency and effectiveness, persistent challenges remain, encompassing administrative issues, political influence, health-specific personnel training, and limited information access, particularly for civil society entities.

3. BACKGROUND, OBJECTIVE, APPROACH, AND METHODOLOGY OF THE STUDY

3.1 Introduction and objective

Health System Structure in Mozambique

After gaining independence from Portugal in 1975, Mozambique established a primary health care system that was praised by the World Health Organization (WHO) as a model for other developing countries (LinDelöw et al., 2004). According to MoH (MISAU, 2018), the country's national health service is divided into three sectors:

1. **The Public Sector** comprises the National Health Service (SNS), which is the most comprehensive in terms of coverage and technical capacity. It consists of various types of health facilities, including health centers, district hospitals, provincial hospitals, central hospitals, and psychiatric hospitals, providing primary, secondary, tertiary, and specialized levels of care, respectively.
2. **The Profitable Private Sector** that operates mainly in urban areas and the **Non-Profit Private Sector** made up of National and International Non-governmental organizations (NGOs) that collaborate closely with the Public and Community Sectors.
3. **The Community Sector** includes **Community Health Workers** (known as Agentes Polivalentes Elementares - APEs) who serve at the community level, addressing basic health needs in rural areas without formal health facilities. **Traditional Medicine Practitioners** (PMT), who offer non-allopathic medicine complementary to western medicine, are also part of this sector and widely accepted by the communities.

The healthcare sector in Mozambique faces significant challenges. The National Health Service has limited response capacity, covering only around 60% of the population. The reference system for healthcare is dysfunctional, leading to overcrowding in the few facilities that are more responsive. Health infrastructure is insufficient, with more than half of Mozambicans needing to walk for an hour or more to reach health facility, and shortages of medicines are common. The doctor-to-population ratio is very low, with only four doctors per 100,000 people, which is among the lowest in the world. The public health system is basic and limited, lacking adequate resources (UNDAF, 2020).

Mozambique has a high prevalence of diseases such as malaria, cholera, diarrhoea, HIV, and TB. Malaria is particularly severe, with a high infection rate of 307.8 per 1000 people in 2016 (Humanium, n.d.), and it contributes to a significant proportion of mortality in children under seven years old (WHO, 2022). HIV/AIDS is also a major epidemic in Mozambique, affecting 1.5 million people, with a prevalence rate of 12.5%, in people over the age of 15. These health conditions highlight the critical

situation faced by children in need in Mozambique, and the healthcare system requires significant improvements and investments to address these challenges effectively (MISAU, 2023).

Health System Funding

Mozambique heavily relies on external sources for assistance in its healthcare sector. In 2007, foreign aid accounted for 70% of the health sector's budget. According to WHO African region report (WHO, n.d.), the Mozambican National Health System is financed through two main sources: domestic funds from the state budget and external funds received from different mechanisms, including budget support, the Common Fund (a basket fund where partners pool their resources), and bilateral project support initiatives.

Over the years, there has been a steady increase in funding for health financing in Mozambique, with a variety of funding mechanisms being utilized. The difference between domestic and external funding sources has remained relatively stable, except for 2004, when the sector attracted significantly more external funds than in the previous years. However, according to the WHO Global Health Expenditure database, public expenditure on health as a proportion of the total health expenditure has shown a decreasing trend since 2005. The increase in external funds, particularly for HIV/AIDS through the President's Emergency Plan for AIDS Relief (PEPFAR), has impacted the allocation of resources to health.

Total health expenditure per capita has increased from US\$ 4.6 in 1997 to US\$ 21 in 2010. External resources accounted for over 60% of the total health expenditure in 2008-2009. The Government of Mozambique manages around 72% of the resources for purchasing healthcare, while households contribute around 14%, and employers also play a role. Cost recovery accounts for about 1% of the health budget, out of pocket expenditure remains less than 30% of the total health expenditure in 2010 (UNICEF, 2018).

In terms of governance, Mozambique relies on its strategic plans to oversee and track progress and challenges in health sector budget allocation. WHO plays a key role in guiding and influencing policies in the health sector. Strategic plans are developed for a six-year periods and may be extended for one to two years. These plans include a conceptual framework for health sector reform and decentralization over time. Multi-annual operational plans, known as Economic and Social Plan (Plano Económico e Social – PES), are derived from the strategic plans and inform annual accountability at the national parliament.

Objective

- This study aims to document existing public audit and accountability arrangements for government-managed health programs in Mozambique.

Specific Objectives

- Understand the main players in audit and accountability structures in Mozambique
- Identify capacity gaps and highlight best practices
- Identify opportunities to increase the capacities of national structures to audit and promote accountability of donor-funded programs

3.2 Methodological approach

To conduct this study of audit and accountability arrangements in Mozambique, a literature search was conducted using selective and deliberate methods. Government institutions, civil society organizations, and open access documents were searched, including indexed peer-reviewed journals, reports, and publications related to auditing, accountability, health, and donor mechanisms in Mozambique. Google Scholar was utilized to identify additional grey literature, such as government reports, NGO documents, and dissertations and theses.

In addition to the literature search, in-depth interviews (IDIs) were conducted with stakeholders, mainly managers from various auditing and accountability institutions. A total of six IDIs were conducted with seven institutions, as one interviewer represented two institutions. However, due to unavailability, the General Inspection of Finance (IGF) interview was not conducted, and data for analysis from this institution were obtained through the literature review.

Data from IDIs were recorded, transcribed, and coded using thematic analysis. The IDIs explored topics such as the institution's overall mandate related to audit and accountability, government and donor-funded health programs, perceived success and challenges in conducting their activities, and specific support required to enhance their work. Notes from the IDIs were incorporated into the transcripts.

The transcripts were reviewed to identify findings, and relevant data were coded and summarized through descriptive and text-based summaries. Recurrent patterns and themes were identified through careful reading of textual data, and conclusions were drawn related to the study objectives. Text excerpts representing the identified themes were selected, and a final analysis was developed to provide a comprehensive overview of the findings.

Table 1: List of institutions included in the study

Nr.	Name of Institution	Type of institution	Type of data collection
1	Administrative Court (TA)	Supreme Audit Institution	Desk Review and IDI
2	General Inspection of Finance (IGF)	Supreme Audit Institution	Desk Review
3	Central Bureau for Fighting Against Corruption (GCCC)	Governance Institution	Desk Review and IDI
4	Public Integrity Center (CIP)	Civil Society Organization	Desk Review and IDI
5	Citizen's Observatory for Health (OCS)	Civil Society Organization	Desk Review and IDI
6	Center for Democracy and Development	Civil Society Organization	Desk Review and IDI
7	Budget Monitoring Forum (FMO)	Civil Society Organization	Desk Review and IDI
8	Mozambican Debt Group (GMD)	Civil Society Organization	Desk Review and IDI

4. FINDINGS

4.1 Background of country audit and accountability context

4.2 Administrative Court

4.2.1 Background

The Administrative Court in Maputo is the highest authority of the provincial and city administrative courts, as well as the tax and customs courts. Its responsibilities, as defined by the Constitution, include:

- Resolving disputes related to administrative legal relations ;
- reviewing appeals against decisions made by government bodies and their representatives;
- handling appeals against rulings from administrative, tax, and customs courts;
- Issuing the report and opinion on the General State Account;
- ensuring the legality and budget coverage of acts and contracts falling under its jurisdiction;
- inspecting public funds and overseeing the use of foreign financial resources;
- examining the legality of administrative acts and regulatory norms issued by the central Public Administration; and
- supervising public revenues, expenditures, and enforcing financial accountability.

The Administrative Court is made up of several sections. The focus of this study was on the Accounting and Audit Department. The responsibilities of this department include internally verifying court accounts, maintaining the entity and process management database, and organizing and updating the entity file. Furthermore, it prepares reports on account process verification, disseminates instructions for account presentation, controls management account verification programs and audits, and carry out other activities as stipulated by law and regulations.

The Accounting and Audit Department is headed by a General Accountant, assisted by three Deputy General Accountants, appointed by the President of the Administrative Court. It has several sectors, including inspection of sovereign bodies, inspection of justice, defense, and security bodies, inspection of economic bodies, inspection of governing bodies, inspection of state and autonomous entities. Also, is has inspection of local authorities and decentralized governance bodies, inspection of local state bodies, performance audit, works audit, internal account verification, quality control and assurance, environmental audit, IT systems audit, public procurement audit, intelligence and innovation, and an accounting and auditing office.

Audit/ accountability processes

Business Operation of Administrative Court

The Administrative Court of Mozambique serve as an external control body responsible for overseeing the financial activities of the government. According to the Constitution of the Republic of

Mozambique, the court has the authority to review and provide a report and opinion of the General State Account, examine the legality of public expenditures, and the utilization of financial resources obtained from foreign loans, subsidies, guarantees, donations and funds from cooperation partners. In the process of successive inspection of public expenditure, the Administrative Court is empowered to make recommendations as part of their final decision regarding the assessment of the accounts of public bodies that fall under its jurisdiction.

However, the successive inspection goes beyond analyzing management accounts. The Administrative Court also prepares a report and opinion on the General State Account and conducts audits the accounts of the entities under its financial control. The final documents resulting from these audits, namely the Opinion on the General State Account and the Final Audit Report, contain recommendations.

i. Recommendations regarding the analysis of management accounts

The analysis of management accounts is a jurisdictional activity of the Administrative Court, and its recommendations do not function as strict order but reflect the Court's position on irregular situations that require correction. The institutions being assessed have a legal duty to comply with these recommendations. Compliance is crucial for ensuring the appropriate use of public financial resources and preventing irregularities. Non-compliance, except in duly substantiated cases, can lead to negative consequences, particularly if the Court identifies recurring irregularities in subsequent assessments. Such circumstance are considered in determining sanctions.

ii. Recommendations within the scope of the audit

The audit process, governed by the legal regime for the successive inspection of public expenditure, enables the Administrative Court to issue judgments on the legality of acts based on criteria of economy, effectiveness and efficiency. Auditing is a technical rather than jurisdictional activity that provides the foundation for the court's decision-making process. Audits are conducted on both the Management Accounts submitted and the General State Account, with the aim of obtaining reliable information to verify the accuracy of the presented data. The Final Audit Report, which includes audit findings and recommendations for improving management, is accepted by the court, and institutions are obliged to comply with its recommendations.

iii. Recommendations within the scope of the Report and Opinion on the Account

General of the State.

The Assembly of the Republic is responsible for deliberating on the major options of the Economic and Social Plan, the State Budget, and their execution reports. On the other hand, the Administrative Court is tasked with issuing the report and opinion on the General State Account. The report and opinion must certify the accuracy, regularity, legality and economic and financial correctness of the accounts and the annual financial management.

The Administrative Court's report and opinion on the General State Account do not present have the characteristics of judicial decisions and are not binding on the Assembly of the Republic. However, in practice, the Assembly of the Republic accepts the recommendations made by the Administrative Court in its opinion and imposes a duty on the Government the duty to comply with those recommendations when preparing the General State Account. Although the Assembly of the Republic the duty of compliance on the Government, there is no explicit mention of the consequences that may arise from the Government's failure to comply with the Administrative Court's recommendations.

iv. Recommendation Follow-up Mechanisms

The establishment of effective mechanism follow up on the recommendations made by the Supreme Audit Institutions is extremely important to ensure their intended impact. The Administrative Court has in its own mechanism for monitoring compliance through successive inspection. The Court conducts annual assessment of the public accounts to assess the extent to which recommendations have been implemented by audited bodies. Concurrent supervision is another mechanism available that enables the Court to monitor resource management throughout the financial year .

In the health sector, the Administrative Court also conduct performance audit to specific programs when necessary. These audits may be triggered by employees reports, risk assessments, or conducted after a financial audit. Based on all these factors, the Administrative Court determines whether it is necessary and feasible to conduct a performance audit, taking into account the availability of budgetary resources.

Challenges

The Administrative Court faces several challenges, including the lack of binding authority for its guidelines and recommendations, as only the Assembly of the Republic has the power to enforce them. This results in a lack of effective implementation of audit findings in public accounts. Bureaucratization of judicial processes in customs courts poses another challenge, leading to slower investigative outcomes. There are delays in completing audits and lack of judgment on identified irregularities. Furthermore, administrative limitations pose a significant challenge as the Court depends on the state budget and government for its activities. This lack of autonomy restricts the Court's ability to make significant decisions that could potentially have a negative impact on the government.

4.3 General Inspectorate of Finance

4.3.1 Background

The General Inspectorate of Finance (IGF) is an integral part of the Ministry of Finance. It has its headquarters in Maputo City and regional offices in the Center and North regions. The IGF has evolved

over time, starting with a small team of 10 employees at the proclamation of independence and later expanding in the 90s through institutional restructuring and the recruitment of new technicians. It serves as a superior financial control body of the State and support to the Minister of Finance in managing public funds and asset control. Its main responsibilities include controlling the financial administration of the State, ensuring legality, regularity and good financial management. It aims to contribute to the efficiency and effectiveness of revenue generation and national public expenditure.

To fulfil its duties, the IGF operates based on rigorous, transparent, operational, and effective principles. It follows the adversarial principle in its intervention, except when it might hinder its objectives. Its organizational structure include units such as Audit and Supervision Services, Planning, Coordination and Supervision Services, and Department of Administration and Finance.

The duties of the IGF encompass various tasks, including, analyzing and consolidating the internal control programming proposals, coordinating and providing guidance to the units within the internal control subsystem, evaluating the execution of the State Budget; overseeing credit operations state assets, and evaluating compliance with plans and programs. The IGF also issues opinions on the management accounts of municipalities and the conformity of the General State Account.

As an intermediate unit of the internal control subsystem, the IGF executes and controls the procedures under its responsibility, coordinates management units, conducts inspections, investigates illegal or irregular acts related to public resources, and provides opinions on various projects and regulations. Furthermore, as an executing management unit, the IGF carries related to the internal control macro-process and conducts inspections according to the Internal Control Schedule.

4.3.2 Audit/ accountability processes

Business Operation of the General Inspectorate of Finance

The IGF follows a systematic approach to conduct audits, including planning the audit, executing the audit procedures at the institution being audited, and preparing a detailed report with recommendations and conclusions.

- **Planning Phase**

Each year, IGF departments prepare an annual plan, which is compiled by the Technical Department. The proposals are discussed in the Board of Directors and then submitted to the Minister of Finance for approval. The approved plan is communicated to all departments for execution. The operational departments prepare proposals for audit teams, which are reviewed and approved by the General Inspector. The designated team then collects relevant documentation and legislation related to the institution to be audited, creates an audit program with objectives, timelines, team members, and required resources. The audit program is submitted to the department head for review.

- **Execution Phase**

The audit team introduces presents their credential to the institution's manager or representative, clarifies the audit objectives, and identifies a workspace. During this phase, the team conducts surveys, verifications, evaluations of internal controls and gathers evidence. They may request clarifications from the institution regarding the detected irregularities. A supervisor or department head accompanies the team to assist with any difficulties and ensure the audit objectives are achieved.

- **Report Writing Phase**

The audit findings, recommendations and conclusions are documented in a report. The audit report is normally prepared at the IGF, although the audit team may present a summary of their work carried out to the institution's head before leaving. The report is submitted to the department head and then submitted to the Inspector General. It is later sent to the audited institution, providing them with 15 days to comment on the findings. The audit team consolidates the report based on institution's comments and the consolidated report is forwarded to the Minister of Finance for review and dispatch. The report is then shared with the audited institution and other relevant stakeholders for compliance.

4.4 Central Bureau for Fighting Against Corruption

4.4.1 Background

The Central Bureau for Fighting Against Corruption (GCCC), a specialized body within the Public Prosecutor's Office of Mozambique, plays a vital role in efforts to combat corruption and promote accountability and good governance in the country. Its primary function is to prevent and fight various forms of corruption and related crimes such as embezzlement, illicit enrichment, abuse of office, money laundering, and fraud. The GCCC aims to promote a culture of transparency, integrity and good governance to contribute to the economic and social development of the country.

The GCCC operates based on six principles: legality, integrity, transparency, professional ethics, exemption, and objectivity. It is headed by a Director who is appointed by the General Prosecutor of the Republic and reports to them. The GCCC operates at a national level and consists of magistrates, investigators, court officials, auditors, and other staff members. Its jurisdiction covers the entire country.

According to Corruption Report (MPD, 2021), the GCCC has just over 30 employees, and there are provincial office in Sofala, Nampula, and Inhambane in addition to the main office in Maputo. However, there is a shortage of staff in some offices, with a significant number of allocated positions remaining vacant. The GCCC has experienced magistrates and has a team of internal auditors to ensure the institution's performance is audited. However, due to the scarcity of funds, the internal auditors also assist in investigating possible mismanagement of funds in other public institution involving the Mozambican State.

4.4.2 Audit/ accountability processes

Business Operation of GCCC

The GCCC receives complaints and denunciation through various channels, including written and anonymous submissions, as allowed by law. Upon receiving a complaint, the Director of the GCCC screens it, and if feasible, assigns a Magistrate to initiate an investigation. Once the investigation is complete and a case is established, the investigation report is sent to the Director of the Cabinet for a decision on further action. If deemed necessary, the case is then forwarded to the appropriate Prosecutor's Office for follow-up based on territorial jurisdiction.

The investigation process involves collaboration between magistrates and investigators, with the investigators assisting the Magistrate responsible for the case. After the file is received at the Provincial Attorney's Office, it is distributed to another Magistrate who proceeds with the prosecution and ultimately refers the case to the Court for judgment.

While the GCCC does not specifically focus on auditing or monitoring the healthcare sector, it has the authority to request audits for cases it is investigating if an audit is deemed necessary. Audits, when required, are conducted by specialized state institutions such as the Administrative Court and the General Inspectorate of Finance.

The GCCC itself is subject to internal audit by the Public Ministry, as it is a requirement for all state institutions. In some cases, the GCCC utilizes its internal auditors to assist in investigating cases when needed.

When investigating corruption cases involving monetary values, the GCCC does not differentiate between funds originating from the State Budget or cooperation partners (donors). The focus is on the nature of the crime, and investigations proceed regardless of the source of funds. For example, in a well-known case related to the Ministry of Education, funds were misappropriated that were allocated by a cooperation partner for the reproduction of free textbooks. The GCCC investigates based on the nature of the crime and may discover the origin of the funds during the investigation.

The main objective of the GCCC is to prevent corruption and associated crimes. To achieve this, the GCCC carries out awareness-raising activities, including periodic meetings with the Permanent Secretaries of all Ministries, training of trainers from various institutions, collaboration with the Ministry of State Administration to combat corruption in the Civil Service, and targeted lectures for

different institutions. These efforts aim to raise awareness, particularly among leadership and employees, about crime and corruption prevention.

Additionally, the GCCC has implemented a complaints system, which has shown positive results, with over 2,000 corruption cases reported across the country. Complaints can come from employees within institutions or from other individuals who become aware of corruption or misappropriation of funds.

Perceived strategy for success

The success of the GCCC can be attributed to its diversified strategies, according to the organization itself. It prioritizes preventing cases of corruption and holding individuals accountable for their actions. To raise awareness about corruption, the GCCC has created nationwide publicity spots focused on the health sector.

Collaboration with different institutions is another key factor in the GCCC's success. It works closely with entities such as the Administrative Court, General Inspectorate of Finance, Police, Ministries, and Civil Society. This collaboration enables them to be open to complaints and facilitates investigations. For instance, the GCCC has a memorandum of understanding with the Center for Public Integrity, allowing them to investigate and follow up on cases like the “Hidden Debts.” Lastly, the GCCC emphasizes the importance of providing feedback to different actors involved in the auditing and monitoring process. This feedback helps establish trust with employees and promotes a culture of accountability within the organization.

Perceived Challenges

The interviewee stated that the GCCC has been strengthening in its activities in recent years. However, they highlight several challenges faced by the organization. One challenge is the scarcity of human resources and specialized personnel in auditing and monitoring various areas. Another major challenge is the limited budget, which hampers the implementation of processes and prevents expansion at the provincial and district level. Staff training is also identified as a need to enhance their capabilities, enabling them to independently audit accounts when suspicion arise, without relying on other institutions or hiring third parties. Lastly, the speed of procedures is mentioned as another challenges for the GCCC.

Lesson learned

The GCCC believes that one of the significant achievements of the auditing, anti-corruption, and accountability process is the increased awareness among individuals and institutions. This positive outcome was possible due to the collaboration active participation of all key stakeholders involved.

4.5 Public Integrity Center

4.5.1 Background

The Public Integrity Center (CIP) was established in 2005 in Mozambique to promote transparency, anti-corruption, and integrity. It operates as a non-profit, non-partisan, and independent entity, with autonomy in administration, finance, and assets. The organization aims to deepen democratic governance in the country. It has investigative journalists, economists, academics, lawyers, and social scientists. CIP's mission involves exposing corruption and irregularities, advocating public awareness and good management practices, and focusing on four thematic areas: Extractive Industries, Public Finance, Anticorruption, and Investigative Journalism. CIP engages in three types of interventions: exposure, awareness, and advocacy. Financially, CIP emphasizes vigilant monitoring to ensure that state officials and institutions at all levels feel adhere to the rule of law, publish accurate data, comply with regulations in the management of public resources, and demonstrate transparent reconciliation of revenues, budget allocations, and actual expenditures.

4.5.2 Audit/ accountability processes

Business Operation of CIP

According to the interviewee, the CIP is a non-governmental organization that focuses on promoting transparency and fighting corruption. It has four main areas of intervention: the extractive industry, public finance, public procurement, and anti-corruption in public institutions. The CIP's approach varies depending on the sector it is working in. For instance, in the public finance and public expenditure tracking programs, it assess whether the government has effectively allocated funds for social sectors like education and health. It has found discrepancies such as incomplete hospitals that were fully paid to contractors and hospitals deteriorating within a year of being built. In the extractive industry, the CIP analyzes tax returns and the impact of companies in the country.

The CIP's focus is on holding the government accountable for funds allocated via the state budget or received from bilateral and multilateral partners. It analyzes budget execution reports and financial reports of companies to evaluate performance and adherence to public finance management standards. They do not conduct financial audits but focus on accountability aspects. The CIP also examines donor funding for projects like hospital construction to assess implementation by the government and the Ministry of Health. It investigates report of corruption or misuse of funds in the public sector, regardless of whether it is from the government or from donors.

The interviewee mentioned specific examples of the CIP's accountability work in the provinces of Nampula, Zambézia, and Niassa, particularly in tracking public expenditure in the health sector. They released a report last year, available on the CIP website (www.cipmoz.org), highlighting mismanagement and misapplication of funds allocated by donors for expenses related to COVID-19.

Perceived strategy for success

The CIP has achieved success in the health sector through its accountability activities. It has effectively tracked public expenditure and addressed problems in building health centers in northern provinces. The key to their success lies in creating a robust evidence base, including financial data, images of the works, and anonymous reports from individuals. Additionally, the CIP collaborates with justice institutions such as the Central Office for Combating Corruption, which enhances their credibility.

The competence of the CIP's human resources is another factor contributing to their success. Its ability to analyze different financial documents and access information in a challenging context such as Mozambique is commendable. However, the CIP suggests that annual training updates on new methods and techniques for financial documents analysis would be valuable for their team .

The CIP's strategy involves mapping allies and potential enemies, forming alliances with the former to gain access to information from the latter. This networking approach ensures they have reliable information and is crucial for their success.

Perceived Challenges

In terms of challenges, the CIP faces difficulties in accessing information in Mozambique. Information is often inaccessible, improperly systematized, or incomplete, hindering their analysis. Some public officials classify information as confidential, impeding transparency. Another challenge is the CIP's lack of capacity to carry out financial audits. It is not just a technical limitation but also an institutional one, as financial audits are not the primary focus of their activities. The CIP recommends allocating financial resources to guarantee highly qualified human resources, not only for themselves but also for other organizations engaged in similar work.

Lesson learned

According to the CIP, there are important lessons to be learned regarding analysis and accountability in Mozambique. Firstly, not all the financial information presented by the media and claimed to be official is accurate. There is a significant amount of misinformation and secrecy among those in power that should not be disregarded.

Secondly, people change and can alliances change over time . Those who previously criticized and despised the CIP now recognize the need for the organization to be more assertive and impactful in its action. This change in perspective often occurs when individuals no longer benefit from the advantages they once enjoyed.

4.6 Citizen's Observatory for Transparency and Good Governance in the Health Sector

4.6.1 Background

The Citizen's Observatory for Transparency and Good Governance in the Health Sector (OCS) functions as an independent, non-profit entity with legal recognition and full autonomy over administrative, financial, and patrimonial matters. Comprising professionals with diverse expertise such

as health practitioners, social scientists, economists, and researchers, the organization is committed to enhancing public engagement in health sector discussions and safeguarding Human Rights.

The primary goal of the OCS is to advocate for transparent, accountable, and ethical public policies and initiatives related to the management of public goods in the healthcare sector. While the OCS takes a stance on the nation's health-related political agendas, its primary focus is on conducting unbiased analyses of events within the public health system. This encompasses evaluating governance processes, public involvement, and the actions of key health stakeholders.

To substantiate its positions on various aspects of the health sector, the OCS meticulously collects evidence. It is progressively working to establish a robust observational framework that facilitates regular interactions with diverse groups, including professionals, users, managers, Community Based Organizations, and researchers. These interactions enable the organization to gain deeper insights into national public health concerns, enabling the formulation of well-informed viewpoints.

In terms of personnel responsible for monitoring and auditing activities, the OCS boasts a team of qualified experts. This team includes two individuals with doctoral degrees—one serving as a research manager and the other as an executive director overseeing all organizational activities. Additionally, there are two economists and one auditor, all possessing bachelor's and master's degrees, contributing to the technical aspects of the OCS's work.

Audit/ accountability processes

Business Operation of the OCS

As a non-governmental organization, the Citizen's Observatory for Transparency and Good Governance in the Health Sector (OCS) is dedicated to investigating the dynamics of the healthcare sector and enhancing public participation, focusing on human rights and informed citizenship. The primary mission of the OCS revolves around monitoring public policies and public finances to contribute to the enhancement of public service provision.

Within the realm of public finance, the OCS concentrates on several key areas:

1. **Health Financing:** The OCS conducts research, tracking, and monitoring of public expenditures related to health.
2. **Social Audit:** This involves evaluating the management of funds within the health sector for social service implementation. Monitoring includes analyzing budget execution reports, plans, policies, and programs.
3. **Public Finance Management Improvement:** The OCS engages in activities related to the COVID-19 response plan and collaborates with the Global Finance Facility (GFF) to improve health financing policies and governance.

While the OCS does not implement health programs directly, it receives funds to trigger actions that monitor public policies within the health sector. Apart from the mentioned areas, the organization also focuses on human rights in health, including reviewing the Charter of Rights and Duties of the Patient.

Upon conducting monitoring, auditing, and advocacy activities, the OCS organizes meetings to present results. These results are initially shared with the government and the Assembly of the Republic. Subsequently, a forum is established to invite participation from the government, civil society, and parliamentarians for result presentation and discussion.

In terms of auditing and monitoring health programs, the OCS, in partnership with other institutions, recently conducted audits of the COVID-19 response plan. This involves utilizing a matrix to assess government-published documents and reports, as well as additional financial data, to evaluate spending against allocations for addressing the pandemic. The OCS also employs expenditure tracking by evaluating the social plan and State budget, making comparisons over time based on reports.

Due to the presence of various programs funded by different partners within the health system, such as the Global Fund, PROSAUDE, GAVI, and PEPFAR, the OCS takes a comprehensive approach. It gathers information from official reports and additional sources like procurement information to conduct evaluations. Another strategy involves monitoring visits to health units to verify the implementation of plans.

One of the OCS's recent significant efforts, much like the CIP (unclear acronym), was the audit and monitoring of the COVID-19 response plan. This evaluation aimed to determine the allocated funds versus actual utilization and identify gaps, ultimately fostering accountability. This process was conducted in collaboration with the Budget Committee of the Assembly of the Republic. Following the report's publication, an official investigation was requested to ensure accountability within the health sector. The investigation is ongoing, and results are eagerly anticipated. Given its recent establishment, the OCS, in addition to its COVID-19 response plan monitoring and reporting, continues to expand its activities in the health sector.

Perceived strategy for success

Regarding the strategic approach to effectively carry out its initiatives, the interviewee highlighted the Citizen's Observatory for Transparency and Good Governance in the Health Sector's (OCS) emphasis on collaboration with various entities and engagement of diverse stakeholders. This involves partnerships with not only government entities but also other civil society organizations. A notable instance of this approach is the formation of memorandums of understanding with the Municipality of Maputo and collaborative efforts with both government and state institutions. Additionally, the OCS actively collaborates with grassroots community organizations.

These grassroots community organizations play a pivotal role for the OCS by serving as a fundamental pillar in reporting and exposing numerous cases at health facilities and district levels. Their involvement contributes significantly to the OCS's mission by bringing to light various issues within the healthcare system.

Perceived Challenges

A significant hurdle highlighted by the OCS in the execution of its monitoring and accountability endeavors pertains to the timely availability of information and reports. Delays in furnishing account reports hinder the organization's ability to conduct timely comparisons and in-depth analyses.

Another noteworthy challenge revolves around the government's transparency. The government's lack of involvement of civil society organizations in various processes concerning health sector financing creates obstacles for effective monitoring efforts. This lack of engagement hampers the OCS's ability to comprehensively track implementation progress, as it remains uninformed about crucial developments.

Linked to the prior concern, the OCS asserts that enhanced governmental transparency would provide access to more comprehensive information about funds allocated by cooperation partners. Often, the organization lacks insight into the extent of funding from partners, particularly at the health sector level. Consequently, tracking the implementation of devised plans becomes challenging. The interviewee specifically cited GFF funding, notably resources designated for primary health projects, as an example.

Lastly, another obstacle pertains to establishing provincial and district-level delegations. This endeavor necessitates substantial financial and human resources investment, especially in terms of deploying specialized health experts across the country.

4.7 Center for Democracy and Development & the Budget Monitoring Fund

4.7.1 Background

In this section, we will present data from two institutions: the Center for Democracy and Development (CDD) and the Budget Monitoring Fund (FMO). The FMO functions as a consortium of diverse civil society organizations, with its leadership undergoing rotational changes. In the current year, the responsibility of managing the fund resides with the CDD.

CDD

CDD - Center for Democracy and Development is a non-profit Mozambican civil society organization established in 2018, dedicated to promoting Democracy, Governance, and Human Rights. Its inception was driven by the vision of fostering an inclusive, democratic, and developmental Mozambican society, underscored by a profound respect for Human Rights in general, and Human Rights Defenders in particular.

The CDD operates based on five core pillars:

1. **Democracy and Human Rights:** This pillar encompasses the Promotion, Protection, and Defense of Human Rights, as well as bolstering Mozambique's resilience against threats to democracy and fostering social cohesion.
2. **Peace and Security:** Within this pillar, initiatives cover areas like Security & Human Rights Volunteers, fortifying resistance to democratic setbacks, and addressing the intersection of business and Human Rights.
3. **Youth Leadership and Gender Justice:** This involves cultivating transformative leadership through the Transformational Leadership Academy, establishing Youth Hubs, and fostering policy dialogues on gender justice.
4. **Economic Justice:** This pillar centers on activities such as the African Policy Dialogue, ensuring accountability within the extractive sector, safeguarding leaders advocating for social justice in Mozambique, enabling pro-poor value chains, promoting tax justice, transparency, and sustainable social contracts across Sub-Saharan Africa.
5. **Fair Energy Transition:** This focuses on facilitating a just and equitable transition within the energy sector.

Within the context of this assessment, particular attention will be given to pillar 4, which is dedicated to Economic Justice and promoting transparency in the management of public funds.

FMO

The FMO - Budget Monitoring Forum serves as a platform for Civil Society Organizations (CSOs) with a specific focus on and interest in public finance management. Its primary objective revolves around enhancing the collective capacity of CSOs to monitor and impact fiscal and financial policies that emanate from the State Budget, ultimately benefiting marginalized groups. The FMO engages in several notable activities, including:

- **Participation in Planning and Budgeting Processes:** The FMO actively participates in the planning and budgeting processes to exert influence on the allocation of resources toward priority sectors.
- **Facilitating CSO Collective Action:** The FMO plays a key role in facilitating and organizing collective actions by CSOs. These actions are geared towards influencing fiscal and financial policies for the betterment of disadvantaged groups.
- **Evidence Collection and Information Exchange:** The FMO engages in the collection of evidence, sharing of information, and the exchange of experiences, which includes advocating for the right of access to information.

- **Periodic Training in Public Financial Management:** The FMO provides regular training in the realm of public financial management, with a focal point on the State Budget. This training is aimed at enhancing the knowledge and skills of CSOs in this domain.
- **Promoting Ongoing Dialogue:** The FMO creates opportunities for sustained dialogue between CSOs, the government, cooperation partners, and other stakeholders. These discussions center around public finance management and its implications.

In summary, the FMO serves as a platform for CSOs to collectively engage in monitoring and influencing fiscal and financial policies, particularly those originating from the State Budget. Their efforts are directed towards ensuring the allocation of resources benefits marginalized groups and fostering ongoing dialogue with relevant stakeholders.

Audit/ accountability processes

Business Operation of the OCS

CDD doesn't have a specific focus on monitoring and auditing health programs. Instead, under its Economic Governance pillar, it monitors public services and policies in a general context, without a specific emphasis on healthcare. The CDD's monitoring activities encompass various economic governance aspects, such as State accounts, Economic and Social Plan, and State Budget (PESOE) analyses. While the CDD doesn't concentrate on healthcare, it can examine cases where health sector execution falls short of expectations and report these instances. However, its primary focus isn't on health issues.

The CDD was recently involved in a case related to the misuse of funds allocated for COVID-19 in the health sector. They conducted a study that revealed over 50% of the allocated funds for the Ministry of Health (MISAU) were spent on accommodations and food for workers. The CDD, along with the Budget Monitoring Forum (FMO), prepared and published a report on this issue. They organized an accountability engagement conference, involving MISAU, to address the matter. Monitoring was also conducted at the provincial and district levels to examine fund implementation mechanisms.

For budget execution monitoring, the CDD collaborates with grassroots community organizations. These organizations are trained by the CDD to evaluate and analyze public service delivery. This approach recognizes the importance of addressing local issues locally and escalating unresolved matters to higher levels. The CDD has offices in the northern zone, allowing them to better handle provincial-level concerns.

Regarding legal actions, the CDD engages in lobbying and advocacy activities at the central level. Instances involving potential criminal actions or evidence of fund mismanagement are escalated to legal institutions such as the Attorney General's Office. While specific health-related cases haven't reached

legal channels, the CDD has been involved in cases like Hidden Debts and the arrest of the Minister of Finance, Manuel Chang, demonstrating its work through the Budget Monitoring Forum.

According to the interviewee, both the CDD and other civil society organizations recognize the importance of involving legal institutions in auditing and monitoring state funds. Legal bodies have the authority to initiate processes against institutions and individuals, making collaboration with these institutions crucial for successful efforts in this auditing and monitoring realm.

Perceived strategy for success

According to the CDD's perspective, one of the foundational strategies crucial for the success of their activities in auditing and accountability is strategic advocacy. This approach involves meticulous planning and engagement before the activity itself, often beginning with brainstorming and the participation of key stakeholders. The CDD views this as an effective method to target desired outcomes. Persistence in pursuing results, coupled with thorough document analysis, forms an integral part of this strategy.

Additionally, the CDD identifies the competence and expertise of its personnel as another pivotal success strategy. The organization prides itself on having highly skilled individuals and a robust network of influence, both on a national and international scale. This expansive network affords them relatively easy access to a variety of documents.

While the impact might not be extensive in terms of immediate results, the use of webinars has proven beneficial for establishing closer connections and building trust with institutions the CDD seeks to collaborate with. This, in turn, contributes to creating an environment that enhances their access to crucial information.

Perceived Challenges

Over the past two years, significant progress has been observed in Mozambique, but access to information remains a substantial challenge in the context of the CDD's work. In previous years, analyzing public accounts was nearly impossible, and while improvements have occurred, timely access to information remains a prevalent issue.

The CDD and the FMO benefit from a highly capable team. However, the interviewee acknowledges that there is a gap in addressing certain aspects of auditing due to challenges in information access. Specific training to navigate audit actions in contexts with limited information access would be valuable.

Another limitation arises from the absence of medical professionals within the CDD's staff, which hinders a specialized approach when scrutinizing health sector accounts. For instance, equipment purchases often lack the ability for the CDD to accurately assess the value in relation to the equipment's utility and cost.

lesson learned

A valuable lesson learned from their work is the efficacy of utilizing legal means when addressing matters of public interest. In the past, civil society had limited influence on legal aspects, but this dynamic has evolved. For instance, due to civil society pressure, the Administrative Court now acknowledges mismanagement of COVID-19 funds. This underscores the importance of legal support and assistance in their endeavors.

Another lesson is that engaging influential political figures is often more attainable within a public event, such as a debate forum or collaborative analysis, compared to scheduling individual interviews. This approach offers greater success in involving key actors.

As a non-governmental organization, the observatory's primary focus is investigating the diverse dynamics characterizing the health sector. Their goal is to enhance public participation, uphold human rights, and promote informed citizenship. Consequently, the main emphasis of the OCS lies in monitoring public policies and funds to contribute to enhancing the quality of public service provision.

5. Discussion and recommendations

In this section we will discuss the results of the literature review and stakeholder research findings. The structure of this section encompass facilitators, barriers and recommendations for implementing audit and accountability processes within health programs in Mozambique.

Facilitators

When considering the facilitators for conducting audits within the public sector of Mozambique, the primary supreme audit institutions underscore the accessibility to legal provisions that empower them to carry out such activities as per the law. A significant milestone in overseeing public finances in Mozambique was established by the 1990 Constitution of the Republic of Mozambique, which institutionalized the presence of the Administrative Court and General Financial Inspection (L. Cumbe, 2016). This legal framework mandates all public institutions to undergo auditing and accounting, thereby simplifying the activities of supreme audit institutions.

Conversely, Civil Society Organizations (CSOs), including certain state entities like the GCCC, cite various reasons and mechanisms that facilitate their work. One effective strategy is fostering collaboration with key institutions such as the Administrative Court, General Inspectorate of Finance, Police, Ministries, and others. This approach not only encourages the lodging of complaints but also expedites investigative processes. CIP also highlights this strategy as a success factor, linking their investigation cases with justice institutions like the Central Office for Fighting Corruption. In addition, CSOs emphasize the necessity to establish a robust evidence base, incorporating financial data, photographic evidence, and anonymous reports from individuals familiar with the cases. Such measures enhance the credibility of their work in the eyes of the government. The significance of collaboration,

extending not only between supreme audit state institutions but also involving civil society, is emphasized in the study titled "Expanding Collaboration Between Public Audit Institutions and Civil Society," viewed as a mechanism to bolster government accountability (Ramkumar & Krafchik, 2007).

Lastly, human resources emerged as a critical success factor, a viewpoint shared by all participants. A well-equipped workforce is essential for effective auditing. Competent staff with the skills to analyze diverse financial documents and navigate the challenges of accessing information in a context like Mozambique are crucial. The consensus was that continuous training, ideally on an annual basis, is necessary to ensure that staff remain updated on new methodologies and techniques for analyzing financial documents within the context of reporting and, when feasible, auditing.

Barriers

When comes to challenges, in general, it can be realized that in Mozambique the supreme audit institutions and those from the civil society face almost the same problems. For example, the Administrative Court faces problems related to compliance with the guidelines and recommendations is not binding, that is, it is not mandatory, and only the Assembly of the Republic has this mandate. In a way, this contributes to compliance with the findings detected in audits of public accounts not being effectively implemented. There are also challenges in terms of human resources and equipment to undertake their duties. These challenges are also aligned with a study conducted in Mozambique about the Impact of External Audit on Public Funds Management (L. L. Cumbe & Inácio, 2018). The issue of human resource is not only related to numbers but mainly in terms specialized personnel for auditing and monitoring in different and specific areas.

One of the issues mentioned by different participants is the lack of use derived from audits in public institutions due to lack of autonomy. Administrative limitations are one of the biggest challenge because they depend on the state budget and government for all their activities. So, the Court has no autonomy to take huge decisions that may negatively impact the government. In this regard, a study conducted in Estonia mention that in many cases audits in public institutions has no expected utility because don't generate enough change within audited institutions (Raudla et al., 2016).

When things come to Civil Society Organizations, the major challenge is related to access to critical information. In many public institution, according to participants, information or critical data for auditing are named as "classified". Public institutions are very linked to political system so that it's not easy to perform audit. A study entitled "*Audit for Accountability in China*" conducted in China by Gong also concluded the impact of political system influence. It is said that the country faces institutional constraints due to the fact that the institution for auditing public accounts works within the government system as a common administrative unit, the same as other departments, being subject

to bureaucracies, political influences and even the personal will of leaders. For these reasons, it becomes difficult for the external audit to serve as an accountability regime, due to the structural, procedural and operational problems of audits for accountability (Gong, 2009). Also related to this issue, the government does not involve civil society organizations in many processes related to financing the health sector and this makes it difficult to carry out monitoring actions in terms of implementation.

Another issue that was raised as a concern is the specificity of the health sector which is largely different from other public institutions in terms of the procedures used to purchase some medical goods and services which lead to many auditors with no experience expertise ending up analyzing some documentations not very accurately as expected. And most importantly, all the audit institutions don't have focus in funds allocated in health sector, they look to the funds as a whole, no matter if comes from the state budget or from donors.

Recommendations

When it comes to audit matters in Mozambique, the country houses multiple audit institutions. However, only a limited number of these institutions possess the capacity to effectively conduct audits. Our assessment outcomes indicate that most of the institutions tasked with auditing public entities' accounts in Mozambique, including the health sector, encounter various challenges. These challenges prominently encompass issues of accessing pertinent information and securing adequate resources. The Administrative Court has acknowledged weak performance and a lack of adherence to the constitutional mandate for controlling public finances, further exacerbating the hurdles.

Given this context and with the objective of enhancing the auditing and accountability process, the following recommendations are highlighted based on the results of this evaluation:

- **Auditor Training:** Prioritize training for auditors, focusing on contemporary approaches to auditing public accounts and specialized aspects related to fund management within the health sector.
- **Advocate for Access to Information:** Advocate for increased open access to relevant information and data essential for timely and effective audits, streamlining bureaucratic processes in the course of audits.
- **Sector-Focused Auditing Mechanism:** Propose the creation or advocacy for a mechanism that grants specific attention to auditing and accountability for funds allocated to distinct health programs or within the health sector.
- **Enhanced Transparency in Donor Funding:** Encourage greater transparency in disclosing funds allocated by donors and the corresponding implementation plans. This transparency fosters the feasibility of conducting audits and ensures accountability.

- **Resource Allocation for Auditing Institutions:** Provide support to audit institutions by allocating resources, particularly focusing on IT infrastructure and advanced software to facilitate more contemporary and efficient auditing processes.
- **Strengthen Collaboration between Audit Institutions and CSOs:** Strengthen collaboration between supreme audit institutions and civil society organizations involved in audits. This collaboration not only reduces costs and prevents duplication of efforts but also augments the credibility of audit results.

These recommendations, based on the evaluation's findings, aim to address challenges and enhance the efficiency and effectiveness of audit and accountability processes, especially within the health sector in Mozambique.

6. Conclusion

Mozambique is among the countries heavily reliant on external funding for its General State Budget (GSB), predominantly facilitated through the mechanism of the Common Fund. This term encompasses both the broader GSB level and the specific level of public institutions or services financed via this mechanism. In various sectors, cooperation partners directly fund distinct services, such as in the health sector.

Prominent institutions like the Global Fund, PEPFAR, the Bill and Melinda Gates Foundation, and the European Union have significantly contributed to the enhancement of Mozambique's health sector. Their support has notably impacted prevalent diseases like Malaria, HIV, and Tuberculosis, while also bolstering access to healthcare services. Simultaneously, external auditing within the public sector has emerged as a means to enhance operational efficiency and effectiveness. It has become a vital mechanism to ensure greater accountability, instilling credibility and trust among donors.

Comparable to many countries, Mozambique possesses supreme institutions responsible for internal and external control over public fund management within public institutions. Noteworthy among these are the Administrative Court, the Assembly of the Republic of Mozambique, and the General Inspection of Finance. Nevertheless, owing to certain performance limitations of these institutions, external funders necessitate annual external audits to evaluate activity implementation and fund utilization.

The evaluation findings indicate that supreme audit institutions in Mozambique, including those within civil society, possess the capability to undertake audits of public accounts. They are grounded in a legal framework and possess requisite personnel and infrastructure. Nonetheless, persistent challenges linger, encompassing administrative hurdles, political system influences on public institutions, insufficient personnel training in specific health matters, and constrained access to information sources, particularly for civil society organizations.

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