TAI Audit Question Bank

Emergency Public Procurement, Management of Donations & Supply during COVID-19 pandemic

This list of illustrative questions is linked to TAI audit objectives outlined in IDI's practical guide: "Audit of Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for COVID-19 (TAI Audits)".

The questions identified relate to two key objectives of TAI audits

1. To ascertain the extent to which compliance frameworks (emergency public procurement, management of donations and supply) for COVID-19 spending provide for transparency, accountability and inclusiveness.
2. To ascertain the extent to which governments have complied with applicable laws, rules, regulations and policy decisions in terms of transparency, accountability and inclusiveness in the implementation of emergency public procurement, management of donations and supply

The list of questions is illustrative. We have attempted to write the questions at a global, principles level so that each SAI team can adapt them to the scope of their audit and in their local context. We encourage users of this list to contribute to the questions.
This illustrative list does not contain audit questions linked to performance audit objectives such as the economy, efficiency and effectiveness. The questions are limited to propriety and regularity compliance audit objectives.

What is transparency, accountability, and inclusiveness?

Before going to the audit questions, it is important to reflect on the definition of accountability, transparency and inclusiveness, which are the key dimensions of a TAI audit.

Transparency can be defined as the basic and commonly agreed-upon principle of disclosure to make policies, legal and institutional frameworks and information related to decisions available to the public in a comprehensible, accessible and timely manner.[1]

Accountability is about the relationship between the State and its citizens, and the extent to which the State is answerable for its actions. The concept of accountability refers to the legal and reporting framework, organisational structure, strategy, procedures, and actions to help ensure that every organisation that uses public money and make decisions that affect people's lives can be held responsible for its actions. The principles and concepts necessary to public sector accountability include transparency, fairness, integrity, and trust.[2]

Inclusiveness refers to the process of improving the terms for individuals and groups, in particular for those marginalised / in danger of being left behind, to take part in society and to be able to benefit adequately from public spending for COVID-19. The aim is to leave no one behind and include measures in public spending for COVID-19 that help improve the ability, opportunity, and dignity of marginalised or potentially marginalised. Marginalisation may differ depending on the country context.

[1] Methodology for Assessing Procurement Systems (MAPS). https://www.mapsinitiative.org/methodology/1-what-is-MAPS-presentation.pdf

[2] https://oag.parliament.nz/2016/accountability/part2.htm

While COVID has impacted public procurement and supply in almost every sector, results from IDI's TAI audit survey[3] showed that COVID related public procurement and supply[4] had been focused in five main areas.

1. Personal protective equipment (PPE) such as the provision of masks, gloves and gowns
2. Hospital supplies, including medicines, hospital beds and ventilators
3. Construction of temporary/emergency hospital buildings
4. Vaccines, covering both the procurement of the vaccine as a good, but potentially also service contracts including storage, distribution and delivery of vaccines
5. Related public health programmes, such as:
    - Test and trace programmes including coronavirus tests, testing services, and track and trace services such as developing COVID-19 tracking apps
    - Information and advocacy campaigns
    - Quarantine facilities

Emergency Public Procurement and Supply of Goods and Services Under the COVID Pandemic

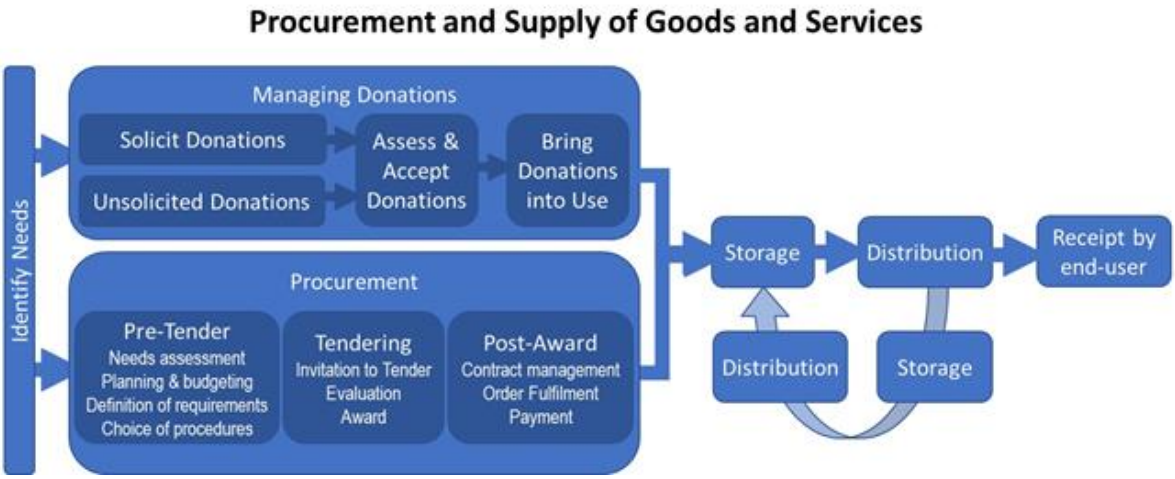
The following diagram shows a simplified understanding of the systems used to acquire and deliver goods and services to end-users in emergencies. While including traditional procurement processes, it has been expanded to reflect that many goods and services have been donated. These donations are both in response to shortages identified through pandemic response modelling as well as unsolicited donations.[1] It also brings in elements of the supply chain, notably storage and distribution of goods, and goes to the intended user's endpoint. It recognises that goods are likely to be stored and distributed several times after initial receipt, as they are sent out to deconcentrated government units and passed through different government levels (e.g. federal, state/provincial, local[2]).

[1] For simplicity, the system does not cover the public production of goods, which could be relevant in some cases.

[2] For some SAIs, the audit mandate will only cover the system until the point at which goods are transferred to a sub-national government entity, after which it will fall under the mandate of a sub-national audit body. Such boundary issues need to be considered by SAIs based on their individual country context.

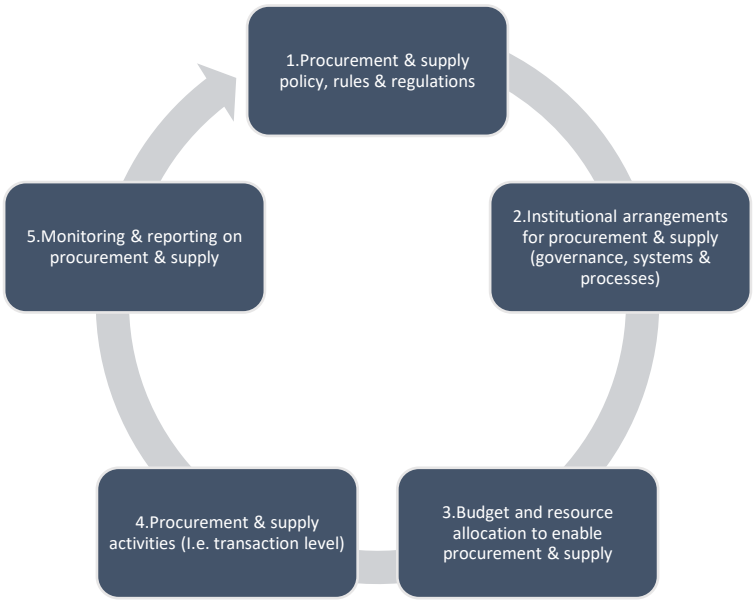
[3] Analysis based on responses from 43 SAIs in developing countries

[4] COVID related expenditure through socio-economic packages is the subject of a separate guide.



Within this system, the traditional **procurement cycle**[5] from pre-tendering to post-award activities forms a major component. However, as noted below, these steps have been modified in many countries in response to the emergency situation.

This audit question bank takes a holistic approach by considering the procurement and supply value framework rather than solely focusing on individual procurement and supply activities. It seeks to provide indicative audit questions covering all procurement and supply systems and all parts of the value framework. This value framework can be summarised as follows.



The audit questions in the illustrative list are linked to two key audit objectives related to emergency public procurement and supply.

To what extent did the compliance frameworks for emergency public procurement, management of donations and supply during COVID-19 provide for transparency, accountability and inclusiveness?

Have those charged with governance complied with applicable laws, rules, regulations and policy decisions in terms of transparency, accountability and inclusiveness in emergency public procurement, management of donations and supply?

For simplicity, this audit question bank is divided into three parts:

A. Emergency Public Procurement
B. Identifying Needs and Managing Health Care Donations
C. Supply to Intended Recipients

[5] Procurement cycle component adapted from https://archive.open-contracting.org/2019/05/21/more-than-scandals-what-kenyas-audit-reports-reveal-about-risks-in-public-procurement/

A. Emergency Public Procurement

Responding effectively to the COVID pandemic required many governments to make large scale, rapid, unplanned procurements of goods and services. The lives of patients, the safety of front-line health workers, and the ability to keep key sectors of the economy open depended on rapid procurement. Developing and mobilising vaccines is also time-critical. An OECD review[6] showed the range of public procurement policy responses taken by Governments to enable rapid procurement during the crisis:

- Most countries used **established rules for emergency contracting** as laid down in existing public procurement or public finance laws. Key characteristics of these include:
    - Public buyers allowed to negotiate directly with the potential contractor(s)
    - No prior publication requirements, no time limits, no minimum number of candidates to be consulted
    - Shorter bid validity period, no requirement for bid security, lighter checks on firms' past experience, electronic/virtual opening of bids.
- Some countries **modified existing rules**, especially to raise thresholds for simplified tender procedures or direct contract award.
- Some countries **enabled increased use of e-procurement platforms**. This included allowing public entities to use the e-ordering system of the central purchasing body or permitting awards to tenderers not previously registered in the e-procurement system.
- Some countries found their existing emergency procurement rules unsuitable and **adopted new procurement regulations** to tackle the epidemic, with validity limited to the necessary time to face the emergency itself.
- Some countries **excluded the procurement of certain goods from the general public procurement regime**, such as medical devices and personal protection items needed for the fight against the virus. Public buyers were allowed to purchase these items without formal tender procedures, but transparency and monitoring rules for such contracts were strengthened.

The framework for public procurement and supply may have altered several times during the crisis and may continue to evolve. TAI auditor needs to obtain a clear understanding of how public procurement and supply systems and controls were amended and what are the implications for the audit. She/he needs to pay particular attention to what rules were in place at specific times for specific audit entities and further examine whether these rules were clear, consistent, and communicated effectively.

For further discussion on the relevance of accountability and role of SAIs, examples of good practice, country-specific data and what governments and international donors can do, please consider the document from International Budget Partnership (IBP).[7]

Transparency

1. Were the laws, regulations, and policies governing emergency public procurement published and easily accessible to the public at no cost?
2. Was there a provision for following a transparent and consultative process when formulating changes to the public procurement system during an emergency?

[6] Public procurement and infrastructure governance: Initial policy responses to the coronavirus (Covid-19) crisis, OECD, 30 July 2020

[7] International Budget Partnership (IBP) "Managing COVID funds: The accountability gap", May 2021. https://internationalbudget.org/covid/wp-content/uploads/2021/05/Report_English-2.pdf

3. Does the compliance framework identify the circumstances in which changes in the procurement framework/system due process (i.e., fast track acquisition) can be introduced without such a consultative process?
4. Does the compliance framework require that all changes to the framework are informed transparent and timely[8]?
5. Are suitable mechanisms in place to produce reliable and timely information that is available for all stakeholders throughout the stages/processes of the transactions?
6. Is the available information accessible to those sections of the population that are vulnerable or marginalised?[9]
7. Is all information published and available to stakeholders free is widely used open and structured formats that are non-proprietary, searchable, sortable?
8. Does the information published or available include all the pre-tendering stage's substages (needs assessment, planning and budgeting, definition of requirements, choice of procedures)?
9. Have the selection criteria and details of the award method been published on time before the procurement process commences?
10. Does the information published or available include all substages of the tendering stage (invitation to tender, evaluation and award)?
11. Upon award, does the information published or available include clear justification against the agreed criteria (in case not fully complying with it)?
12. Upon award, does the information published or available include awarded contracts, annexes, schedules, or reference documents?
13. Upon award, does the information published or available includes the identity of all bidders?
14. Does the information published or available include all substages of the post-award stage (contract management, order fulfilment and payment)?
15. Is the information on the execution, performance, and completion of the contract published or made available on time?
16. Is the information related to any contract alterations or sanctions, including debarment from future tenders, disclosed or made available on time?
17. Does the information published or available include disclosure of assets by officials involved in procurement processes?

Accountability

18. Do the public procurement law/policy/rules in place provides clear criteria for defining when a particular acquisition is not required to follow the due PP process?[10]
19. Does the national budget provide specific ceilings for activities that have or maybe implemented per an EPP process?
20. Do budgetary units receive reliable information (related to EPPs) on commitment ceilings in advance as per applicable laws and regulation?
21. Are comprehensive expenditure commitment controls in place and effectively limit commitments to approved budget allocations?

[8] For instance, changes introduced by Government based on the emergency situation, on the public procurement governance framework or introduction of a specific framework for the acquisition of vaccines.
[9] And may not, for instance, have access to internet services.
[10] Such criteria could be related to the type of goods, services or infrastructure to be procured, to the relevance / financial materiality of the procurement, to particular situations of urgency, disaster or national security, to the absence of market, etc.

22. Are there adequate mechanisms in place for assuring that accountability is being exercised in relation to those sections of the population that are vulnerable or marginalised?
23. Are there adequate mechanisms in place for assuring whether the goods or services procured have reached the intended beneficiaries?
24. Has appropriate segregation of duties (related to EPPs management) been prescribed throughout the expenditure process, and have the responsibilities been laid down, as mentioned in applicable compliance frameworks?
25. Are there adequate, well-defined provisions for internal controls, internal audits and external audits of emergency public procurements?
26. Do internal controls, internal audits, and external audits follow clear and reliable reporting lines to relevant oversight bodies? This includes reporting credible suspicions of breaches of laws and regulations to the competent authorities without fear of reprisals.
27. Have applicable internal control and internal audit checks been carried out for the EPP being examined by the SAI?
28. Are risks related to the security of the information adequately managed?

Inclusiveness

29. Is the emergency public procurement framework inclusive? Does it provide equal opportunity and access, including to the vulnerable and marginalised groups?
30. Does the emergency public procurement framework identify groups that could be vulnerable or excluded in the context of the specific procurement and make provisions for including them?
31. Are there mechanisms in place for assuring that the procured goods or services reached the marginalise and vulnerable intended beneficiaries?
32. Did the government ensure adequate participation of all sections in defining the emergency public procurement framework?
33. Does the EPP framework provide safeguards against any unfair treatment or explicit exclusions of vulnerable vendors or suppliers during any of the substages of the pre-tendering stage (needs assessment, planning and budgeting, definition of requirements, choice of procedures)?
34. Does the EPP framework provide safeguards against any unfair treatment or explicit exclusions of vulnerable vendors or suppliers during any of the substages of the tendering stage (invitation to tender, evaluation and award)?
35. Does the EPP framework provide for eligibility criteria that consider potential suppliers from vulnerable groups and remote or disadvantaged regions?
36. Does the EPP framework provide safeguards against any unfair treatment or explicit exclusions of vulnerable vendors or suppliers during any of the substages of the post-award stage (contract management, order fulfilment and payment)?
37. To what extent is sufficient, reliable, and disaggregated data available for the government to make evidence-based decisions on the needs of marginalised and vulnerable sections?

B. Identifying Needs and Managing Health Care Donations

In response to COVID-19, many governments received offers of medical equipment, supplies, PPE and vaccines from various domestic and international organisations. Some were in response to specific calls for help based on expected shortages identified through pandemic response modelling, and others were unsolicited. When responding to such offers, solicited or not, governments need to ensure the safety of patients and health care professionals, use health care resources efficiently, and address the issues arising from COVID-19. In an emergency, donated health care products can make

an essential contribution to delivering core services when government resources and key supplies are restricted. However, they also bring risks such as:

- Counterfeit and outdated drugs and medicines
- Medical equipment that does not meet current regulatory standards
- Medical equipment that staff are not currently trained to use
- Defective or contaminated medical equipment that cannot be brought into service economically
- PPE that does not meet applicable standards
- Vaccines that have not been subject to sufficient medical trails
- Vaccines that cannot be delivered safely due to insufficient infrastructure for cold storage
- Unauthorised individuals and organisations soliciting donations
- Donated goods being misappropriated and sold for private profit

To ensure donations make a positive contribution to COVID-19 response, governments need:

- A **policy framework** that sets out overall responsibility for the effectiveness of donations, coordinating needs identification and soliciting donations; clarity on whether non-cash donations will be accepted and in what broad areas; clear responsibility for setting the processes through which donated goods are brought into use safely and economically; and measures to address the risks of fraud and corruption around donations.
- Appropriate **institutional arrangements** to implement the policy applied across all impacted organisations. These institutional arrangements will define the systems and processes for the following areas.
- A process for **identifying needs**, based on reasonable worst-case planning assumptions for the pandemic response, so that donations can be solicited to meet expected needs as well as applicable medical and technical standards
- A targeted approach to **soliciting donations**, such as from international and domestic donors and charities, private hospitals and clinics, individuals and relevant manufacturers
- To **decide which donations to accept** by considering the identified need, applicable standards, ability to bring the product into use, and effectively use it.
- To **bring accepted donations into use** by agreeing to any decontamination, collection and transport arrangements; applying normal acceptance procedures including safety and quality checks; ensuring the supply of ancillary consumables; and arranging any necessary training and technical support.

A compliance audit of health care donations will need to identify the policy, regulatory and governance frameworks for donations, and assess to what extent these were applied in practice. Indicative audit questions are provided below. Note that questions related to the donation of vaccines are covered separately under section III below.

Transparency

1. Did the government make transparent a policy or guidance for handling health care donations in response to COVID-19?
2. Were reasonable worst-case scenarios and resultant planning assumptions made public, including regular updates to these?

3. Does the broader policy framework include whistle-blowing mechanisms to report suspicions of fraudulent soliciting of donations and resale of donated items for private profit?
4. Were whistle-blowing mechanisms made transparent within government organisations and to the public?
5. Were whistle-blowing complaints logged, categorised and followed up?
6. Were schedules of donations sought made public, including applicable medical and technical standards?
7. Were the general criteria for accepting donations made public?
8. Was a central point identified through which donations could be recorded transparently and channelled?
9. Were records of donations offered made public?
10. Were those public records made accessible to those sections of the population that are vulnerable or marginalised?[11]
11. Were records of donations accepted made public?
12. Were the reasons for not accepting major donations made public?

Accountability

13. Was it clear which bodies were responsible for setting policy and coordinating efforts to leverage health care donations?
14. Did the policy framework identify broad areas of health care where shortages were expected and donations of goods – as opposed to financial donations – were to be sought?
15. Did the policy framework set out responsibilities for modelling the pandemic and setting out planning assumptions?
16. Did the policy framework set out responsibilities at the service delivery unit level to identify needed healthcare donations based on reasonable worst-case scenarios, including applicable medical and technical standards? Has the process of identifying needed health care donations focused on attending first those sections of the population that are more vulnerable or marginalised?
17. Did the policy framework set out responsibilities for identifying potential donors and soliciting donations?
18. Did the policy framework set out responsibilities for assessing and accepting donations?
19. Did the policy framework set out responsibilities for undertaking steps to bring accepted donations into use?
20. Did those responsible coordinate efforts to leverage health care donations across all impacted organisations? Have those efforts focused on impacting first those sections of the population that are more vulnerable or marginalised?
21. Did those responsible forecast national level shortages based on reasonable worst-case planning assumptions, current supply and anticipated contribution from other sources (procurement, government production etc.)
22. Did those responsible establish a system through which needed health care donations could be identified and aggregated, ensuring that applicable medical and technical standards were appropriately defined? Has the identification of needed health care donations thoroughly covered those sections of the population that are vulnerable or marginalised?
23. Did those responsible identify general criteria to be met and bodies/departments/units to consult with before accepting health care donations?

[11] And may not, for instance, have access to internet services.

24. Did those responsible apply or establish appropriate systems to effectively bring accepted donations into use?
25. Did those responsible apply or establish appropriate systems to monitor whether the donations in use reached the intended beneficiaries?
26. Was the evolution of the pandemic modelled and regularly updated to enable worst-case planning assumptions to be set? Has the modelling and update of the pandemic and worst-case planning assumptions thoroughly considered those sections of the more vulnerable population or marginalised?
27. Did those responsible identify needed health care donations at the service delivery unit level, including applicable medical and technical standard, and following consultation with those responsible for accepting and using the donations?
28. Where service delivery unit level needs aggregating and used to facilitate coordination of soliciting donations?
29. Were lists of potential donors drawn up, including international and domestic donor organisations and charities, private hospitals and clinics, individuals and relevant manufacturers?
30. Were potential donors approached by those responsible, where appropriate, concerning specific items they may be able to supply (e.g. in the case of manufacturers)?
31. Were offers of donations assessed against general criteria for accepting donations, and compared to the applicable medical and technical standards defined? E.g.
    - Equipment is constructed to relevant medical device standards and can be effectively cleaned and decontaminated.
    - The receiving organisation has the resources to fully inspect and service the item and ensure it passes electrical safety and manufacturer-specified performance tests.
    - The donation will provide a clinical function valuable enough to justify the time and cost spent in bringing it into clinical service.
    - Staff in the receiving organisation have been or can be, trained in its safe and effective use.
    - Any ancillary equipment/consumables necessary are included in the donation or can be economically obtained.
32. Did those receiving the donation make arrangements for its decontamination (where relevant), collection and transportation?
33. Were applicable acceptance procedures applied by the service delivery unit?
34. Were arrangements made for any necessary training of staff, ongoing technical support and supply of ancillary consumables?

Inclusiveness

35. Did the policy framework set out responsibilities for identifying marginalised and at-risk groups so the differential impact could be modelled and factored into planning assumptions?
36. Were bodies representing marginalised and at-risk groups consulted on, involved in making or given the opportunity to comment on making planning assumptions for the pandemic response?
37. Did the policy framework clarify responsibility for assuring that the donations reached the marginalise and vulnerable intended beneficiaries (when applicable)?
38. Did the policy framework clarify responsibility for identifying potential shortages and considering additional actions needed to ensure marginalised groups were not left behind, and paying attention to the needs of more vulnerable groups?

39. Did those responsible identify marginalised and at-risk groups and factor the differential impact on them into pandemic modelling and planning assumptions?
40. Was the impact of the pandemic on marginalised and at-risk groups, and resultant identification of health care needs and shortages, regularly updated as the pandemic progressed?

C. Supply to Intended Recipients

Ensuring the acquired goods (vaccines, facemasks, etc.) reach the intended recipients requires considering the **supply chain**. This concept refers to the network of activities and organisations involved in delivering goods or services to the intended recipients. Provided that the acquisition process has been covered by the previous questions on procurement and donations, this section will refer to questions related to the post acquisition phases of the supply chain, namely storage, distribution and delivery to the intended beneficiaries of PPE, products ancillary to vaccines and other health emergency related goods and services.[12]

Transparency

1. Does the specific regulations or contract applicable under the emergency include mechanisms for making available to the public the information related to the storage and distribution of the procured/donated goods, from initial reception to delivery to the intended beneficiaries? Is the information on regulations available to the public accessible to those sections of the vulnerable or marginalised population?[13]
2. Are these mechanisms consistent in the different jurisdictional that may be involved, from the initial reception of the good (potentially at a national level) to the delivery to the intended beneficiaries (at a local level)?
3. Is regulation in place that, under the emergency, require that all information (related to the storage and distribution of the procured/donated goods, from initial reception to delivery to the intended beneficiaries) is published on time and easily accessible to the public - including those sections of the population that are vulnerable or marginalised - at no cost?
4. Does the government provide for a way of publicly and in timely way monitoring the different instances of storage and distribution of the procured/donated goods from initial reception (potentially at a national level) to storage in the local destination, prior delivery to the intended beneficiaries (at a local level)?
5. Does the compliance framework - under the emergency - require that all changes to the storage and distribution process of the procured/donated goods are informed in a transparent and timely manner?
6. Does the specific regulations or contract applicable to the procured/donated goods or services include specific criteria for its delivery amongst end-user beneficiaries?
7. Has a delivery plan of the procured/donated goods been developed through a transparent and consultative process?
8. Does the government provide for a way – under the emergency - of publicly and in a timely way monitoring the delivery of the procured/donated goods to the intended beneficiaries

[12] Also referred as deployment operations. See *COVID-19 vaccination: supply and logistics guidance: Interim Guidance (February 2021),* World Health Organization (WHO) and UNICEF, https://www.who.int/publications/i/item/who-2019-ncov-vaccine-deployment-logistics-2021-1

[13] And may not, for instance, have access to internet services.

(at a local level)? Is the information on the delivery process available to the public accessible to those sections of the vulnerable or marginalised population?

9. Does the compliance framework identify the circumstances in which criteria for delivering procured/donated goods cannot be disclosed?
10. Does the compliance framework require that all changes to the criteria or plan for delivering procured/donated goods are informed – even under emergency - in a transparent and timely manner?
11. Do all stakeholders have free access in widely used open and structured formats that are non-proprietary, searchable, or sortable to the information related to the post award supply chain of specific emergency public procurements/acquisitions (according to legal provisions protecting specific sensitive information)? Does this free access and format apply to the case of those sections of the population that are vulnerable or marginalised?
12. Are risks related to the security of the information on storage, distribution, and delivery of properly managed procured/donated goods?

Accountability

13. Does the specific regulations or contract applicable to procured/donated goods or services include adequate storage and distribution provisions?
14. Is this applicable to the different jurisdictional instances to be covered from the initial reception of the good (potentially at a national level) to the delivery to the intended beneficiaries (at a local level)? Does this adequately consider the case of those sections of the population that are vulnerable or marginalised?
15. Alternatively, are there mechanisms in place for coordinating between jurisdictions involved in such goods' storage and distribution process? Are these mechanisms implemented under the emergency situation?
16. Do the public procurement law/policy/ rules in place provide clear criteria for defining when the delivery of the procured / donated goods should not be based on agreed criteria?[14]
17. Do the public procurement law/policy/ rules in place provide clear criteria for defining when the procured/donated goods delivery should not have a plan for delivery with the intended beneficiaries?[15] In such a situation, how is it being assured that the delivery process reaches those sections of the population that are more vulnerable or marginalised?
18. In terms of budget, do the jurisdictions involved in the storage and distribution of the procured/donated goods (at a national and local level) provide budget ceilings for such activities? Do these ceilings remain in an emergency?
19. Concerning the storage, distribution and delivery of the procured/donated goods at the different jurisdictional levels involved,
    a. do budgetary units receive reliable information on commitment ceilings in advance as per applicable laws and regulation?
    b. Are comprehensive expenditure commitment controls in place and effectively limit commitments to approved budget allocations? Are these controls and limits still applicable under the emergency?

[14] Such criteria could be related to the type of goods, services or infrastructure to be procured, to the relevance / financial materiality of the procurement, to particular situations of urgency, disaster or national security, to the absence of market, etc.

[15] Such criteria could be related to the type of goods, services or infrastructure to be procured, to the relevance / financial materiality of the procurement, to particular situations of urgency, disaster or national security, to the absence of market, etc.

c. Has appropriate segregation of duties been prescribed throughout the expenditure process, and have the responsibilities been laid down, as mentioned in applicable compliance frameworks?
d. Are there adequate provisions for internal controls, internal audits and external audits of emergency public procurements/donations?
e. Do internal controls, internal audits, and external audits follow clear and reliable reporting lines to relevant oversight bodies? This includes reporting credible suspicions of breaches of laws and regulations to the competent authorities without fear of reprisals.

20. In relation to delivery, are there mechanisms in place for assuring that the acquired goods have reached the intended beneficiaries?
21. Have applicable internal control mechanisms and internal audit been carried out to store, distribute, and deliver the procured/donated goods at the different jurisdictional levels involved in the specific acquisition(s) being examined by the SAI? Are there mechanisms in place for assuring that accountability is also exercised in relation to those sections of the population that are more vulnerable or marginalised?

Inclusiveness

22. Is the distribution of the procured/donated goods under the emergency based on inclusive criteria considering localities from remote and close locations from the country's most populated city/capital city?
23. Has the government ensured that the distribution' decision-making process under the emergency (including criteria to be used) followed a participatory process? Have representatives from the different regions or localities considered eligible as end-users of the procured/donated goods been included?
24. To what extent is sufficient, reliable, and disaggregated data available for the government to make evidence-based decisions on the needs of vulnerable sectors?
25. Have the jurisdictions involved in the distribution process addressed any lack of adequate storage facilities of remote and close locations?
26. Does the emergency framework for delivery of procured/donated goods identify groups of user-end beneficiaries that could be vulnerable or excluded from delivering acquired goods in the context of the specific procurement/donations and making provisions for including them?
27. Does the emergency framework for procured/donated goods delivery provide equal opportunity and access, including to the vulnerable and marginalised groups?
28. Are there mechanisms in place for assuring that the procured/donated goods reached the marginalise and vulnerable intended beneficiaries?
29. Does the applicable framework for the delivery of procured/donated goods provide safeguards against any unfair treatment or explicit exclusions of vulnerable eligible beneficiaries?