



ANALYSIS OF THE 2024 AUDITOR GENERAL'S REPORT
**ON THE ACCOUNTS OF THE
REPUBLIC OF ZAMBIA**

September 2026

Analytical Brief: Analysis of the Auditor General's Report on the Accounts of the Republic for the Financial Year Ended 31st December 2024

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Acknowledgements

Transparency International Zambia (TI-Z) thanks the Office of the Auditor General for undertaking and publishing the 2024 Auditor General's Report on the Accounts of the Republic for the Financial Year Ended 31st December 2024. The Audit report provided information on all ministries, provinces and agencies (MPAs) with outstanding audit issues. TI-Z also thanks Mr. Bright Chizonde, for conducting the analysis, and Ms. Tamika Halwiindi, Mr. Chimuka Nachibinga, and Mr. Tommy Singongi for providing technical and analytical support. Furthermore, the analysis contained in this brief was peer reviewed by the TI-Z senior management team, led by Mr. Maurice K. Nyambe and Mr. Raymond Mutale.

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KEY INSIGHTS

- Transparency International Zambia (TI-Z) has conducted this analysis of the 2024 Auditor General's Report on the Accounts of the Republic to enhance the protection and accountability of public resources and strengthen citizens' demand for transparency and accountability in public resource management at national and local levels.
- The study employed a Content Analysis Approach (CAA) to identify all outstanding or unresolved audit issues in the audit report, organise them into themes and assign monetary values, where applicable. The analysis therefore involved a meticulous review of the Auditor General's report to develop a database of all identified outstanding audit issues.
- The analysis ranks the performance of ministries, provinces, and agencies (MPAs) based on the number and value of outstanding audit issues, using a weighted Accountability Index that assigns equal weight to the proportion of audit issues and the value of audit issues recorded by a particular MPA. Therefore, the MPAs that rank highest on the Accountability Index are those with the highest proportions of audit issues and the highest value associated with those issues. In addition, the analysis also mapped the location of audit issues to specific provinces and districts.
- TI-Z identified 467 unresolved audit issues among the 23 MPAs included in the 2024 Auditor General's Main Report. These include 63 issues related to asset mismanagement, 59 payroll issues, 50 service delivery issues, 36 issues related to financial irregularity and 35 issues related to revenue losses, among others.
- The analysis also established that nearly 50% of audit issues in 2024 were recorded across the Ministry of Education, the Ministry of Health, and the Ministry of Agriculture, indicating systemic and institutionalised gaps in public finance management across these three ministries.
- Furthermore, the Ministry of Health was the highest-ranking public institution on the Accountability Index, followed by the Ministry of Finance and National Planning, the Ministry of Education, and the Ministry of Agriculture, thereby validating stakeholder concerns over the high risk of public financial mismanagement in these ministries.
- In terms of location, 325 audit issues were matched to specific provinces and districts, with Lusaka Province accounting for 18.4% of the audit issues, followed by Southern Province (8.3%) and Western Province (6.6%). Notably, most provinces with a high number of audit issues were associated with the ruling party's political strongholds, raising concerns about a potential link between political patronage and public financial mismanagement.
- In light of these findings, TI-Z recommends urgent action to mitigate the high risk of public financial mismanagement in the Ministry of Health, the Ministry of Education and the Ministry of Agriculture; and a review of the asset management system to ensure that public assets, including land, buildings, and motor vehicles, are properly accounted for and maintained.

- In addition, TI-Z also calls on the Zambian Government to implement measures aimed at cleaning up the payroll management system and strengthening control measures aimed at eliminating the introduction of ghost workers and payments for fictitious activities.
- MPAs should also implement measures aimed at improving public service delivery, while the Ministry of Finance and National Planning should upscale the institutionalisation of integrity programmes to mitigate its greater exposure to financial risk relative to the number of audit issues.
- Finally, the Zambian Government should also review empowerment programmes and the public procurement process to eliminate any political patronage that is directly linked to financial mismanagement.

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1. INTRODUCTION

The Office of the Auditor General (OAG) is Zambia's Supreme Audit Institution (SAI) and is responsible for auditing the accounts of State organs, State Institutions, Provincial Administration, and Local Authorities, in accordance with the provisions of Article 212 of the Constitution of Zambia (Amendment) Act No. 2 of 2016,¹ the Public Audit Act No. 29 of 2016² and the Public Finance Management Act No. 1 of 2018.³ Each year, the OAG publishes the main audit report that documents outstanding or unresolved audit issues across ministries, provinces, agencies (MPAs), and other institutions financed with public funds.⁴ Transparency International Zambia (TI-Z) has conducted this analysis of the 2024 Auditor General's Report on the Accounts of the Republic to enhance the protection and accountability of public resources,⁵ and strengthen citizens' demand for transparency and accountability in public resource management at national and local levels.⁶

2. ANALYTICAL APPROACH

This paper presents Transparency International Zambia's analysis of the 2024 Auditor General's Report on the Accounts of the Republic for the Financial Year Ended 31st December 2024.⁷ The study employed a Content Analysis Approach (CAA) to identify all outstanding or unresolved audit issues in the audit report, organise them into themes and assign monetary values, where applicable. The analysis therefore

involved a meticulous review of the Auditor General's report to develop a database of all identified outstanding audit issues. To ensure accuracy of the database, the categorisation of the audit issues into themes was supported and validated by officials from the Office of the Auditor General.

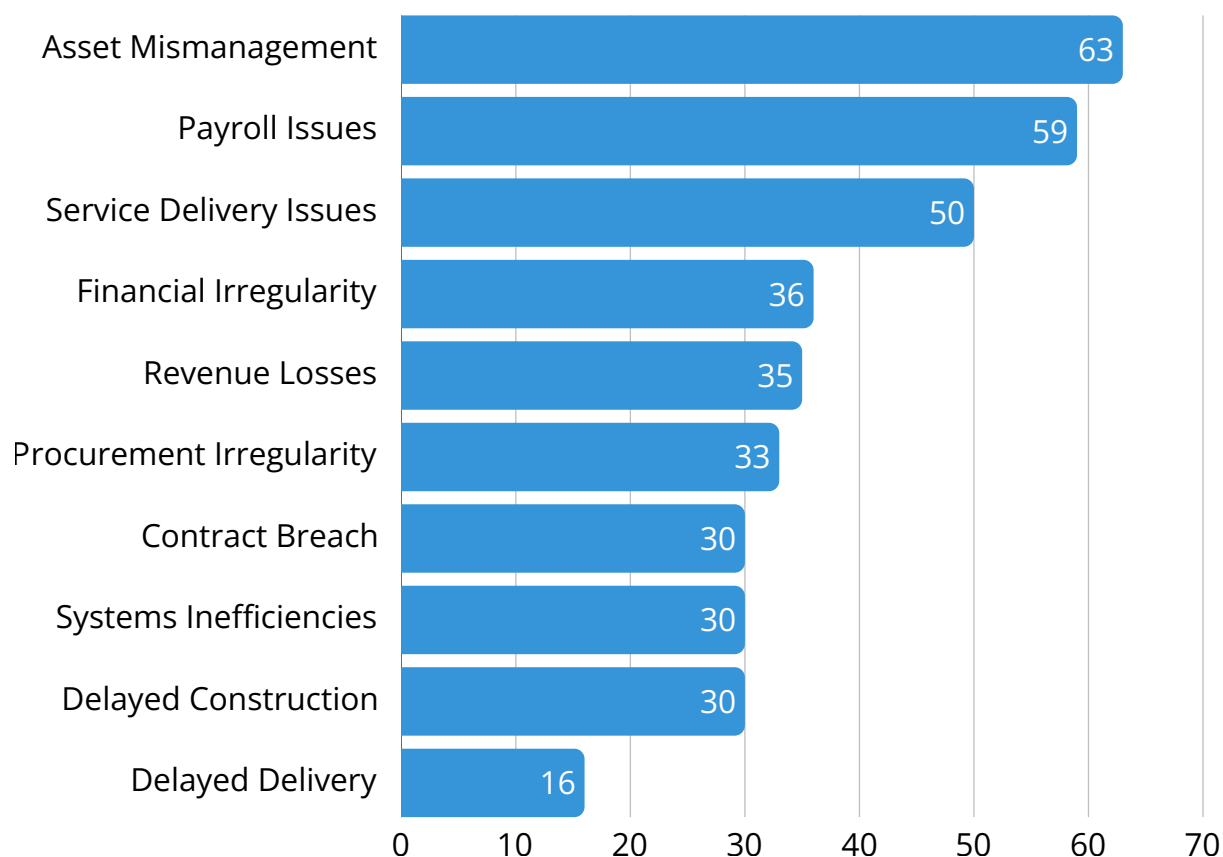
The study ranks the performance of ministries, provinces, and other spending agencies based on the number and value of outstanding audit issues. TI-Z ranks the MPAs using a weighted Accountability Index that assigns equal weight to the proportion of audit issues and the value of audit issues recorded by a particular MPA. Therefore, the MPAs that rank highest are those with the highest proportions of audit issues and the highest value associated with those issues. The analysis also uses tables and visualisations generated from the database.

3. DISTRIBUTION OF AUDIT ISSUES

3.1 NUMBER OF AUDIT ISSUES

TI-Z identified 467 unresolved audit issues across the 23 MPAs included in the 2024 Auditor General's Main Report. These include 63 issues related to asset mismanagement, 59 payroll issues, 50 service delivery issues, 36 issues related to financial irregularity and 35 issues related to revenue losses, among others. **Figure 1** presents the distribution of the top 10 outstanding audit issues.

Figure 1: Top 10 Outstanding Audit Issues, 2024 Audit Report



The highest number of asset management issues was recorded at the Ministry of Agriculture (23.8%), followed by the Ministry of Health (15.9%), while payroll issues were most prevalent at the Ministry of Health (27.1%) and the Ministry of Education (18.6%). The analysis also established that

the highest prevalence of service delivery issues was at the Ministry of Education, accounting for 28.0% of all the service delivery issues in the 2024 Audit Report. **Table 1** presents a matrix of MPAs performance with respect to the top four unresolved audit issues.

Table 1: Top Public Institutions with the Greatest Share of Most Prevalent Audit Issues

Public Institution	Asset Mismanagement	Payroll Issues	Service Delivery Issues	Financial Irregularities
Ministry of Health (SmartCare)	15.9%	27.1%	18.0%	27.8%
Ministry of Education	-	18.6%	28.0%	19.4%
Ministry of Agriculture	23.81%		10.0%	-
Copperbelt Province (OP)	12.7%	13.6%	-	-
Ministry of Home Affairs- Passport and Citizenship Office	-	-	10.0%	-
Ministry of Community Development and Social Services	-	-	-	19.4%

Note: The matrix only includes percentage shares greater than or equal to 10%

Table 1 indicates that the Ministry of Health consistently recorded more than 15% share of all the 4 most prevalent audit issues, while the Ministry of Education accounted for more than 18% share of 3 out of the 4 most prevalent audit issues. Furthermore, the Ministry of Agriculture recorded a 23.8% share of unresolved audit issues related to asset mismanagement and a 10% share of service delivery issues. Furthermore, nearly 50% of audit issues in 2024 were recorded across the Ministry of Education, the Ministry of Health, and the Ministry of Agriculture. *This indicates systemic and*

institutionalised gaps in public finance management across these three ministries.

3.2 VALUE OF AUDIT ISSUES

The analysis revealed that the 467 unresolved audit issues were associated with a total value of **ZMW18.1 billion**, nearly 10.2% of the 2024 National Budget.⁸ Furthermore, the highest value of audit issues was recorded at the Ministry of Finance and National Planning (34%), the Ministry of Health (23%) and the Ministry of Education (21%). Notably, the Ministry of

Finance and National Planning (MoFNP) had relatively fewer audit issues, with only 36 audit issues in 2024, but these audit issues were associated with a greater monetary value. *This indicates that the MoFNP has*

greater exposure to financial risk relative to the number of audit issues in the ministry. Figure 2 presents the distribution of the value of unresolved audit issues by public institution.

Figure 2: Distribution of the Value of Audit Issues Across Public Institutions

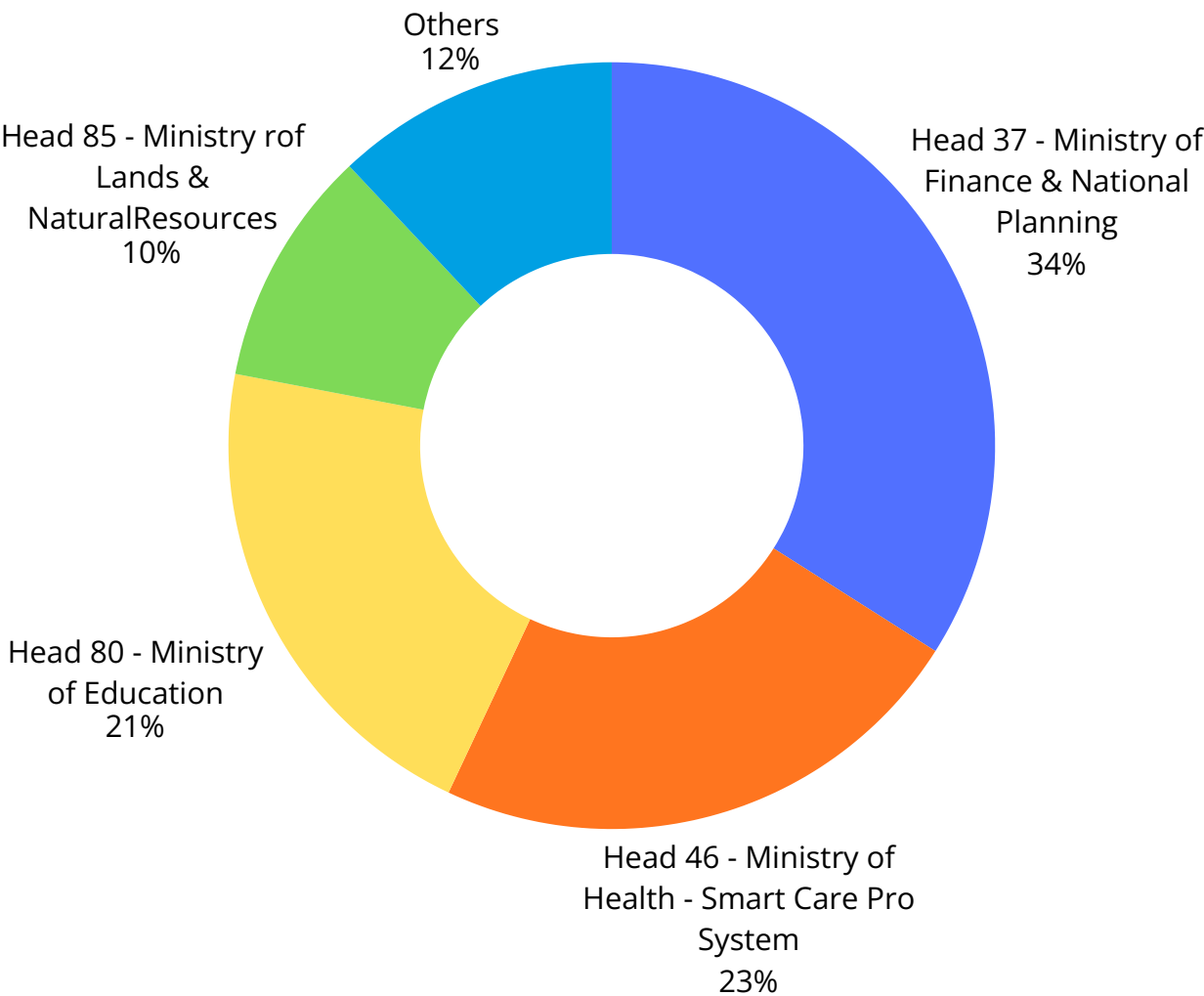


Figure 2 indicates that the Ministry of Lands and Natural Resources accounted for 10% of the value of audit issues in 2024, while the remaining 12% was shared among the other MPAs. Given that 88.4% of the total value of audit issues was associated with only 4 of the 23 MPAs in the report, *there is great scope to reduce the value of audit issues through implementing targeted reforms. This*

includes improving service delivery through ensuring that medical supplies, educational materials, and agricultural inputs reach the intended beneficiaries. The MPAs should also improve assessment management practices and payroll management as they account for a significant portion of government assets as well as human resources.

3.3 GEOGRAPHICAL LOCATION OF AUDIT ISSUES

The analysis also attempted to match the 467 unresolved audit issues to specific provinces and districts. The results indicate that of the 325 audit issues matched to specific provinces and districts, Lusaka Province accounted for 18.4%, followed by Southern Province (8.3%) and Western Province (6.6%). A further analysis of the

provincial distribution indicated that the most frequent audit issues in Lusaka Province were delayed construction (13.4%), procurement irregularities (12.4%) and payroll issues (11.3%), while the most frequent audit issues in Southern Province were financial irregularities (20.5%), asset mismanagement (15.9%), contract breaches (13.6%) and delayed construction (11.4%). **Figure 3** ranks the provinces by the number of location-specific audit issues.

Figure 3: Provincial Distribution of Unresolved Audit Issues

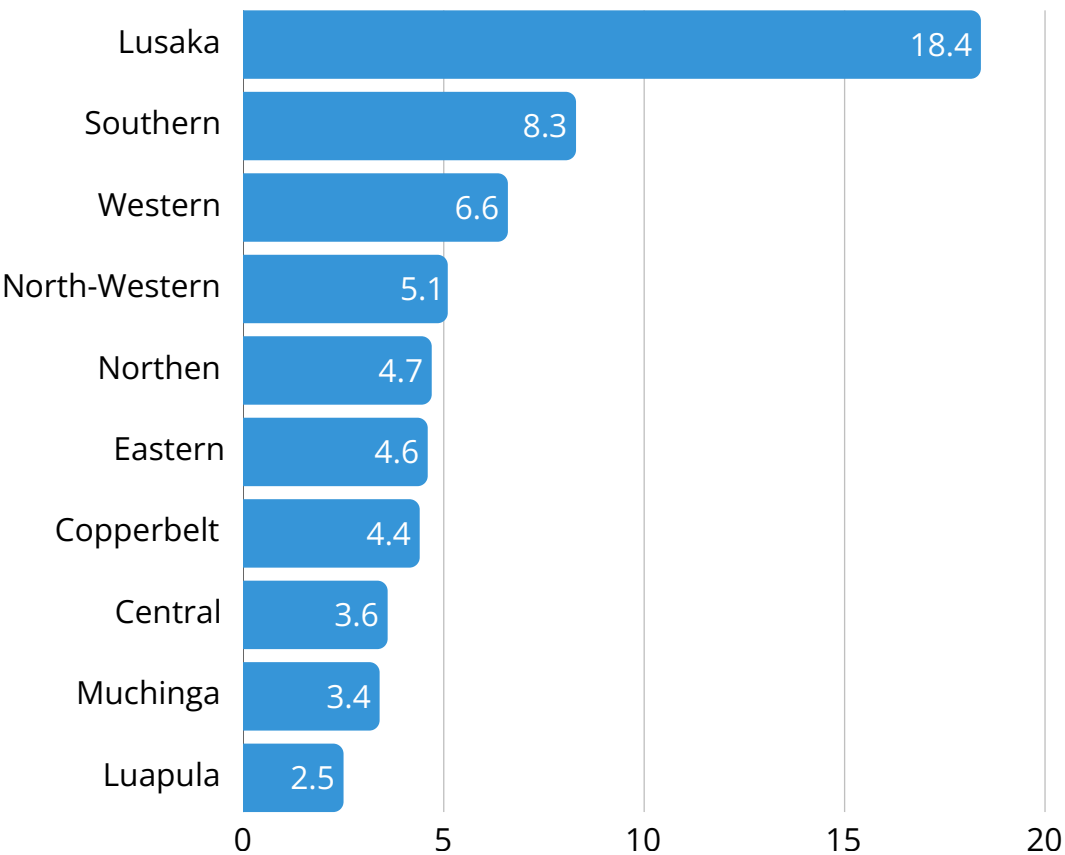
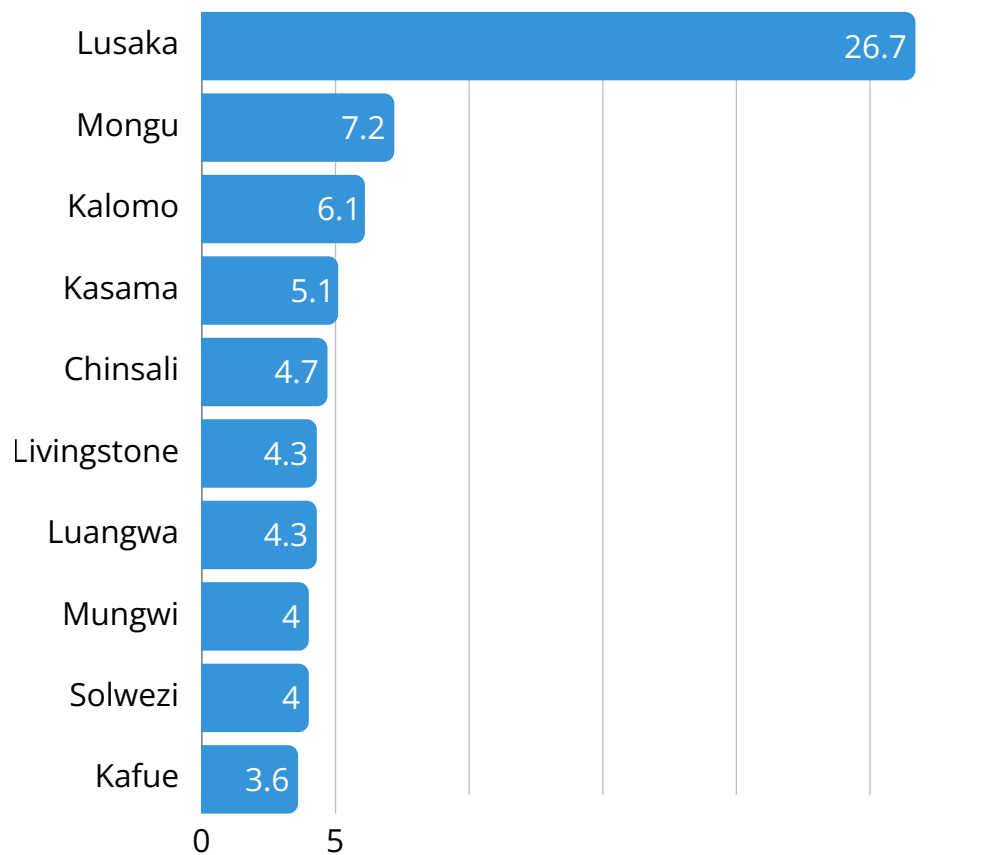


Figure 3 indicates that 3 out of the 4 provinces with the highest number of audit issues were associated with the ruling party's political strongholds, raising concerns about a potential link between political patronage and public financial mismanagement. Notably, with the exception of Lusaka, each of the other provinces accounted for less than 10% of the location-specific audit issues.

Furthermore, TI-Z also matched 277 unresolved audit issues to specific districts across the country. Lusaka District accounted for over 26% of the issues, followed by Mongu (7.2%), Kalomo (6.2%), and Kasama (5.1%). Each of the other districts accounted for less than 5% of the unresolved audit issues.

Figure 4 presents the distribution of unresolved audit issues across the top 10 districts.

Figure 4: Top 10 Districts with Unresolved Audit Issues



While the most prevalent audit issues in Lusaka District included procurement irregularities, payroll issues and financial irregularities, the most prevalent audit issues in Mongu District included asset

mismanagement, delayed construction and service delivery issues. Kalomo District recorded several audit issues related to financial irregularities and beneficiary mismanagement in the Social Cash Transfer Programme.

4. RANKING OF AUDITED PUBLIC INSTITUTIONS

In this section, we present our analysis of the ranking of public institutions using the Accountability Index. The index ranks public institutions by the proportion of the number of audit issues and the value of unresolved audit issues.

Table 2 presents the top 10 public institutions with the highest numbers and values of unresolved audit issues. The final column shows the ranking of public institutions based on the Accountability Index.

Table 2: Ranking of Public Institutions: Number and Value of Audit Issues

Public Institution (Head)	No of Issues	Value of Issues	Rank
Ministry of Health - Smart Care Pro System	102	4.2 billion	1
Ministry of Finance & National Planning PMEC and IFMIS	36	6.2 billion	2
Ministry of Education	68	3.7 billion	3
Ministry of Agriculture	61	501.7 million	4
Ministry of Lands & Natural Resources	8	1.9 billion	5
Ministry of Community Development and Social Services	21	119.8 million	6
Office of the President - Copperbelt Province	22	29.7 million	7
Ministry of Transport and Logistics (RTSA)	19	118.3 million	8
Ministry of Water Development	16	184.0 million	9
Ministry of Home Affairs and Internal Security – Zambia	11	283.4 million	10

Table 2 indicates that the Ministry of Health was the highest-ranking public institution, followed by the Ministry of Finance and National Planning, the Ministry of Education, and the Ministry of Agriculture. *This analysis has therefore validated stakeholder concerns over the high risk of public financial mismanagement in these ministries.* The Auditor General's Reports and the Parliamentary Public Accounts Committee

have previously linked the Ministry of Finance and National Planning and the Ministry of Education to cartels siphoning money through bank accounts.¹⁰ Furthermore, the US Government suspended support to Zambia's Ministry of Health citing systematic theft of medicines¹¹ while TI Zambia has also previously raised concerns regarding the high risk or corruption in the Health Sector.¹²

i) <https://diggers.news/local/2017/12/20/ps-narrates-how-ministry-accountants-paid-themselves/>

ii) <https://zm.usembassy.gov/united-states-to-cut-50-million-in-medications-and-medical-supplies-support/>

iii) <https://www.transparency.org/en/blog/cpi-2020-zambia-medical-supply-scandal-anti-corruption-key-electoral-issue>

5. CONCLUSION AND RECOMMENDATIONS

Transparency International Zambia (TI-Z) has conducted a content analysis of the 2024 Auditor-General's Report on the Accounts of the Republic for the Financial Year Ended 31st December 2024. The analysis uses an Accountability Index to rank the performance of ministries, provinces, and other spending agencies (MPAs) based on the number and value of outstanding audit issues. In addition, the analysis also mapped the location of audit issues to specific provinces and districts. In conducting the analysis, TI-Z identified 467 unresolved audit issues among the 23 MPAs included in the 2024 Auditor General's Main Report. These include 63 issues related to asset mismanagement, 59 payroll issues, 50 service delivery issues, 36 issues related to financial irregularity, and 35 issues related to revenue losses, among others.

The analysis indicated that nearly 50% of audit issues in 2024 were recorded across the Ministry of Education, the Ministry of Health, and the Ministry of Agriculture, indicating systemic and institutionalised gaps in public finance management across these ministries. Furthermore, the Ministry of Health was the highest-ranking public institution, followed by the Ministry of Finance and National Planning, the Ministry of Education, and the Ministry of Agriculture, thereby validating stakeholder concerns over the high risk of public financial mismanagement in these ministries. In terms of location, 325 audit issues were matched to specific provinces and districts, with Lusaka Province

accounting for 18.4% of the audit issues, followed by Southern Province (8.3%) and Western Province (6.6%). Notably, 3 out of 4 provinces with the highest number of audit issues are associated with the ruling party's political strongholds, raising concerns about a potential link between political patronage and public financial mismanagement.

In light of these findings, TI-Z makes the following recommendations:

1. The Government should urgently take action to mitigate the high risk of public financial mismanagement in the Ministry of Health, the Ministry of Education, and the Ministry of Agriculture.
2. The Government should review the asset management system to ensure that public assets, including land, buildings, and motor vehicles both within the country and abroad, are properly accounted for and maintained.
3. The Government should implement measures aimed at cleaning up the payroll management system and putting in place control measures aimed at eliminating the introduction of ghost workers and payments for fictitious activities.
4. MPAs should implement measures aimed at improving public service delivery, as poor or ineffective service delivery is associated with a greater risk of corruption and financial mismanagement.

ENDNOTES

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