

Memorandum on Gavi's programme audit in the Democratic Republic of the Congo

The attached audit report describes the status of implementation of the corrective action plan provided by the Ministry of Public Health, Hygiene and Prevention (MSPHP) following the audit of Gavi programmes completed in 2022.

That audit was previously carried out by Gavi's programme audit team between May and September 2022, and focused on the activities of the Expanded Programme on Immunisation (EPI) and Health Systems Strengthening (HSS) undertaken between 1 January 2018 and 31 December 2021.

During that period, Gavi supported the introduction of new vaccines, the operational costs of three immunisation campaigns, the cold chain equipment optimisation platform, the HSS programme, as well as the COVID-19 pandemic response through the COVAX facility.

The key conclusions from the audit report's executive summary (page 3), as described further in the body of the audit report, are as follows:

1. The 2022 audit identified twenty-five weaknesses in the following areas: (i) Governance and organisational performance; (ii) Accounting and financial management; (iii) Budget management; (iv) Procurement; (v) Vaccine management; (vi) Monitoring and evaluation. The limited progress made since 2022, means that most of the findings of the previous audit remain relevant. In particular, the following mitigating actions are yet to be implemented:
 - a. The reviewing and finalisation of the legal texts relating to the coordinating bodies;
 - b. Setting up the governance bodies provided for in the Expanded Programme on Immunisation's legal texts;
 - c. Normalising the contractual status of all the programme's staff and of the Cellule d'Appui à la Gestion Financière;
 - d. Addressing outstanding advances, including the amount questioned during the previous audit and which is still due to be repaid at the time of the present mission;
 - e. Taking strategic decisions regarding the responsibility for managing the hubs, and the worsening of significant issues already identified at the Kinkolé hub in 2022.

The findings of the programme audit were shared with the Minister of Public Health, Hygiene and Prevention in a letter dated 04 November 2024. Gavi currently awaits the commitment of the MSPHP to take the necessary steps to remediate the shortcomings and issues identified.

Geneva, November 2024

PROGRAMME AUDIT REPORT

Follow-up on the implementation of the corrective action plan

DEMOCRATIC REPUBLIC OF THE CONGO

October 2024

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1. Executive summary

This report describes the implementation status of the management action plan established by the Ministry of Public Health, Hygiene and Prevention (MSPHP), in response to Gavi's programme audit carried out in 2022. This audit identified a number of shortcomings in internal controls and proposed 25 recommendations, 13 of which were deemed critical. In response, the MSPHP provided a corrective action plan consisting of a total of 71 actions, 64 of which were to be completed by 31 December 2023.

Gavi's audit team carried out a mission in May 2024 to follow up on the implementation status of this action plan. The team's findings are summarised in the table below:

Aspects	Open (i.e. not yet reached deadline)	Completion deadline expired			Total
		Implemented	Partially implemented/ ongoing	Not implemented	
Corrective measures planned following the audit carried out in 2022	7	17	36	11	71
Execution rate	10%	24%	51%	15%	100%

Regarding the 10 key recommendations for which the implementation deadlines expired, a number of critical action have not been completed, including the following:

- Reviewing and finalising the legal texts relating to the coordinating bodies;
- Setting up the governance bodies provided for in the legal texts of the EPI;
- The contractual status of all staff;
- Open advances, the amount of which was questioned in the previous audit and was due for reimbursement at the time of the mission;
- Strategic decisions regarding the responsibility for managing the hubs and the worsening of major problems identified at the Kinkolé hub in 2022, notably power supply issues, the solar installation still not being functional since its installation, the absence of a detailed hub maintenance plan, problems with hub personnel, inadequate security and protection against bad weather, and severe lapses in the management of vaccine stocks and other supplies.

In general, there is a lack of formal monitoring over the implementation of the corrective action plan. Actions have not been updated, including those that have become obsolete or are not adapted to the present context. The audit team issued new recommendations in this respect and invites the MSPHP to review all the measures suggested in the plan in order to update it and effectively follow up on its implementation, as based on the table provided in Annex 2,

contained in the full report.

2. Mission context and objectives

2.1. Context of the mission

The Government of the Democratic Republic of the Congo (DRC), represented by the Ministry of Public Health, Hygiene and Prevention (MSPHP), entered into partnership with Gavi in 2002 and has since received a total of 894.6 million US dollars (USD), including grants for vaccines and cash support. A Partnership Framework Agreement was signed on 30 October 2014 between the Government of DRC and Gavi Alliance.

In line with programme agreements and Gavi's transparency and accountability policy, any country receiving Gavi grants is periodically subject to a programme audit, the main objective of which is to ensure that funds, vaccines and associated supplies are used in compliance with the conditions agreed with Gavi and that resources are effectively and efficiently allocated to achieve the objectives of the programmes they refer to.

That is why, in August and September 2022, Gavi's programme audit team conducted an audit of all Gavi support granted to the Democratic Republic of the Congo over the 4-year period from 1 January 2018 to 31 December 2021, during which a total of USD 505,841,500 was provided to the Government of DRC in the form of vaccine funding (USD 329,694,864) and cash support (USD 176,146,636).

Following this audit, the audit team submitted a draft report on 15 May 2023, to which the Ministry of Public Health, Hygiene and Prevention (MSPHP) responded on 1 June 2023, providing responses, clarifications and an updated action plan. The final version of the audit report was sent on 8 August 2023.

This mission was aimed at a follow-up of the 2022 programme audit, by assessing the implementation status of the MSPHP's corrective action plan. Following this, these recommendations have been updated and complemented with additional ones, where necessary. The MSPHP was therefore requested to provide a new action plan, encompassing all of the actions which had not yet been completed, and taking into account the new recommendations. This revised action plan supersedes and replace the previous one, and represents the sole basis against which the MSPHP's should now follow-up implementation.

2.2. Audit scope and objectives

In line with the terms of Article 20 of Annex 2 to the Partnership Framework Agreement signed between Gavi and the Government of the Democratic Republic of the Congo, the latter's responsibilities include ensuring that:

- funds, vaccines or related supplies received from Gavi for the sole purpose of carrying out programme activities;
- no waste, illegal, corrupt or fraudulent activities involving Gavi funds, vaccines, or related supplies took place;
- all expenses are properly evidenced with supporting documentation which is sufficient to permit Gavi to verify the expenses.

The framework for the programme audit is set out in Article 22 of Annex 2 to the Partnership Framework Agreement. The main objective of this audit is to ensure that funds, vaccines and associated supplies are used according to the conditions agreed with Gavi, and that resources are effectively and efficiently deployed to achieve the designated programme objectives.

The audit report sets out a number of recommendations to address any shortcomings identified by the audit team, and to improve the management of Gavi's support in the Democratic Republic of the Congo.

The specific objectives of this mission are to:

- Evaluate the implementation status of the MSPHP's action plan, in order to mitigate the recommendations from the previous audit, up until the end of April 2024; and
- Assess the progress achieved in implementing this action plan, with regards to the initial timetable and deadlines.

2.3. Conduct of the mission

The mission was conducted under the responsibility of Gavi's programme audit team, with the support of audit consultants, and in close cooperation with a team of magistrates and auditors from DRC's Cour des Comptes. The work was conducted in Kinshasa between 22 to 26 April 2024

The mission held working sessions and interviews with the main managers of the implementing structures, including: the Secretary General for Health, the EPI, CAGF, DEP, SANRU, ACASUS, the Inspector General for Health (IGS), as well as the Technical and Financial Partners (UNICEF, WHO and UNOPS).