

INTERNAL AUDIT REPORT

Audit of PSEAH – Prevention of Sexual Exploitation, Abuse and Harassment
March 2024



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Conclusion

Our audit procedures were designed to provide assurance to management and the Gavi Board on the design and implementation of activities to prevent, detect and resolve allegations and incidents regarding sexual exploitation, abuse and harassment (PSEAH) in order to ensure that adequate policies, procedures and processes are in place and operating as intended within Gavi. This audit covered risks external to the Gavi Secretariat, risks internal to the Gavi Secretariat and governing bodies, and the overall governance, risk management and control exercised by the Gavi Board and Secretariat over PSEAH.

According to the Gavi Risk Appetite statement¹ the Alliance has zero tolerance towards sexual exploitation and abuse or other forms of harassment and exclusion in the workplace, e.g., based on race, gender, or sexual orientation, and the Alliance has overall a lower appetite for operational risks that could impede its ability to deliver on the mission. It furthermore has a low appetite for risks related to staff health and safety.

We assessed the design and implementation of activities aimed at mitigating PSEAH risks, and concluded that measures to prevent, detect and resolve incidents relating to inappropriate behaviour need to be enhanced. Below is a summary of the key issues identified.

¹ [Gavi Risk Appetite Statement](#), December 2023 (and previous versions of the Risk Appetite Statement)

Summary of Key Audit Issues

Ref	Description	Rating*
1. Cultural Change		
1.1	Gavi should incentivise cultural change and strengthen management systems of tackling SEAH	■
2. Governance		
2.1	Gavi should systematically report on implementation of its PSEAH commitments	■
2.2	Gavi should increase internal visibility of PSEAH-related activities	■
2.3	PSEAH risk assessment should take place at all organisational levels and be reported to the Board	■
2.4	Segregation of duties conflicts should be resolved and the right skills ensured	■
3. Training		
3.1	Live training offerings for Gavi managers and staff need more PSEAH-related content, and should be reviewed, improved and provided on a regular basis	■
3.2	e-learning training offerings should provide more meaningful PSEAH-related content	■
4. Recruitment, hiring and onboarding		
4.1	Gavi's commitments in respect of PSEAH should be more visible to potential applicants	■
4.2	Due diligence and covenants at the point of hiring should be reinforced	■
4.3	Onboarding for employees, consultants, interns and secondees should be improved	■
5. Process design and implementation (policies and procedures)		
5.1	Gavi needs a framework that aligns the various PSEAH-related policies and procedures and clarifies their hierarchy and relationships	■
5.2	PSEAH terminology should be consistent and fully defined in the various policies and procedures	■
5.3	Classification and retention policies should include PSEAH-related data and information	■
5.4	Gavi should adopt Victim/Survivor-centred PSEAH policies and procedures	■
5.5	Gavi should operationalise victim/survivor centric forms of support	■
6. Incident reporting procedures and mechanisms		
6.1	The main external-facing reporting mechanism for SEAH incidents needs improvement	■
6.2	Internal reporting mechanisms should be clarified and made more visible	■
7. PSEAH in Gavi-supported programmes in implementing countries		
7.1	A clear focal point for country-facing PSEAH-risks needs to be established with clearly defined roles and responsibilities	■
7.2	Agreements with UN agencies and expanded partners should be re-negotiated to include PSEAH minimum standards	■
7.3	Preventive and detective safeguarding controls implemented through contracts should be strengthened	■

* The audit ratings attributed to each section of this report, the level of risk assigned to each audit finding and the level of priority for each recommendation, are defined in annex 2 of this report.

I. Summary of issues

In 2018, Gavi, together with The Global Fund, made commitments to address sexual exploitation, abuse and harassment, based around four strategic shifts and 12 defined actions.² This was followed up in June 2019 with a report on progress under each defined action, and planned future improvements.³

In late 2022 and early 2023, Gavi reviewed its entire ethics framework including SEAH matters and identified improvements to ensure it is fit-for-purpose. In July 2023, following this internal analysis, Gavi established the Ethics, Risk and Compliance Office (ERCO). The ERCO has developed a Charter which was approved by the Board in December 2023⁴; a PSEAH action plan which has been approved by the Gavi Senior Leadership Team and a draft policy for the prevention of sexual exploitation, abuse and harassment, which was reviewed by the Governance Committee in February 2024 and is on the agenda for Governance Committee approval in April 2024. Many of the recommendations in this report are already included in the PSEAH action plan. This report is intended to inform the implementation of the action plan, and the development of the policy and related procedures going forward.

While Gavi designated the COO (previously the DCEO) as the senior level champion SEAH focal point, this was, at the time of the audit, relatively notional in that Gavi had not yet defined and established the roles, responsibilities and resources needed for implementation of its commitments (and in the current interim CEO situation, Gavi does not have an acting COO). With the establishment of the ERCO and the Board approval of its Charter, Gavi now has the opportunity to resource and operationalise its PSEAH commitments including through the potential improvements identified in this report.

Through our audit procedures, we identified nine high risk issues and eleven medium risk issues. Management has agreed actions to address all the issues identified in the audit. Below is a summary of the main issues.

1. Cultural Change

Cultural change is needed in Gavi to enhance the reporting of SEAH incidents by employees.

The audit observed a reluctance among Gavi employees surveyed by Internal Audit in April 2023 to report a SEAH act either as a victim or a witness. The reasons cited included lack of responsiveness in the past by those tasked with handling PSEAH matters, lack of support of victims, fear of retaliation, lack of trust in the process currently in place, unequal power dynamics, lack of information on how to report and to whom, and the notion that they do not think they will be believed without tangible evidence.

Furthermore, six respondents said that they did report SEAH incidents but were unhappy with the process and the outcome. Some of the reasons cited were: nothing was done; no action was taken against the ‘perpetrator’; it was not resolved in a confidential manner.

We made recommendations to review the current processes of handling and resolution of SEAH incidents with the aim of identifying and addressing the gaps, taking into account the concerns and feedback provided by staff during the audit survey.

In the current culture, persons who wish to report (SEAH-related) misconduct as victims or witnesses may fail to do so, perceiving the lack of a conducive and safe space to speak up. In addition, the lack of (or perception of lack of) responsiveness and action by those responsible for handling and resolving reported SEAH incidents may be discouraging or deterring victims and witnesses from reporting SEAH incidents.

2. Governance

Regular reporting on PSEAH commitments has fallen by the wayside and ad-hoc reporting in various fora has been overly positive. Once a senior level champion PSEAH focal point with the right organisational positioning and resourcing to be able to design and operationalise PSEAH improvements is in place, he/she should reinstall regular reporting on SEAH commitments including on activities, results and impacts. Increased visibility, awareness and knowledge of Gavi’s zero tolerance, reporting mechanisms and risk assessments both within the Secretariat and with the Board should underpin

² [Commitments made by Gavi, the Vaccine Alliance and the Global Fund to fight Aids, Tuberculosis and Malaria \(Global Fund\) to address sexual exploitation and abuse and sexual harassment](#)

³ ‘Gavi’s systematic reporting on the commitments made to address sexual harassment’

⁴ [Ethics, Risk and Compliance Charter](#)

these efforts. Segregation of duties and skills/training in the processes for prevention, detection, investigation and resolution of SEAH events should be ensured.

While fortunately Gavi has not experienced a critical SEAH incident, ownership of the risks and clearly defined roles and responsibilities with the right expertise in the right place are critical for effective implementation of mitigating measures.

3. Training

Gavi's live training offerings for managers and staff have not been designed with Gavi's PSEAH risks in mind and miss the opportunity to deliver clear expectations and explanations, and to enhance awareness through active, personal engagement by all persons involved. In addition, enriching the training with more country-focused content would make it more relevant for country-facing staff. Gavi's e-learning module does contain specific PSEAH-related material, however it would benefit from improvements in design and content, and could be expanded to a wider audience, including governance and advisory officials.

If staff are not sufficiently trained and equipped with the tools to identify and handle SEAH-related incidents, they may not be able to effectively prevent, detect and respond appropriately, thus putting Gavi at risk.

4. Recruitment, hiring and onboarding

Improving the visibility of Gavi's PSEAH commitments for potential candidates would enhance Gavi's reputation, while strengthening due diligence and covenants at the time of contracting would reduce the risk of hiring people with undesirable behaviour histories. Upon arrival at Gavi, enhanced on-boarding with specific PSEAH elements and training would further ensure that staff are able to prevent, detect, report and respond to SEAH incidents effectively.

5. Process design (policies and procedures)

Alignment, terminology, classification and retention

As identified in the ethics review, Gavi's PSEAH-related policies and procedures are scattered across seven different policy statements, on occasion are contradictory, and miss some key elements. Gavi has committed to victim/survivor centric responses to SEAH in line with best practice, but this has not yet been enshrined in policy nor operationalised.

Gavi's data and information classification and retention policies do not include PSEAH-related data and information.

Without centralised coordination and an overarching policy closer to best practice, not only is Gavi less efficient than it could be, but also runs the risk of dispute and of being less effective than it should be in preventing, detecting, and resolving SEAH incidents. If PSEAH data is not properly classified, protected, and retained appropriately, Gavi runs the risk of loss of information and reputational damage.

Victim/survivor-centric approach

One of the commitments made by Gavi on 18 October 2018 to address SEAH was to ensure support for survivors, victims, and whistleblowers, enhance accountability and transparency, strengthen reporting and tackle impunity. In addition, Gavi committed to using victim/survivor-centred responses.

However, the overall focus of the policies and procedures is mainly on preventive measures such as describing the undesired behaviours and the process to be followed in case of a report.

The policies and procedures address victims or witnesses in a rather distant and passive way which may make them feel as if their role in the process is not being taken seriously by the organisation. The policies and procedures, while describing the processes and activities to be undertaken by the various parties, do not provide guidance for management and staff on how to manage SEAH incidents and reports with regards to the victims and witnesses. None of them considers the emotional or psychological needs of potential victims or witnesses of SEAH.

Except for confidentiality and, if desired, anonymity, the Ethics Hotline does not mention any form of support potentially available to the reporting person (whistleblower).

The emphasis on perpetrators and the lack of a victim-centric approach may discourage victims or witnesses from speaking up and reporting SEAH-incidents. The lack of emphasis and clarity of support available to survivors, victims and whistleblowers may impact accountability and transparency, reporting and tackling of SEAH incidents.

6. SEAH incident reporting procedures and mechanisms

One of the current reporting mechanisms available to both internal and external parties, the ethics hotline, may not have considered all the success factors for such a facility, such as language skills of victims and witnesses, access to internet, accessibility.

Gavi has various internal reporting mechanisms, and information about these mechanisms is somewhat scattered and not easy to find. While there are various resources available to 'Gavi persons' wishing to report SEAH-related allegations or incidents, there is no guidance as to which channel or role/resource person should be contacted in each scenario.

If the ethics hotline is not easy enough to use, and internal reporting channels are not clear and effective, reports may not be made and Gavi would be unaware of incidents. Not only would this mean Gavi cannot respond to incidents, but Gavi would also be exposed to reputational risk should incidents be reported externally and not to Gavi.

7. PSEAH in Gavi-supported programmes in implementing countries

Roles and responsibilities

A clear focal point for country facing PSEAH risks has not been designated and roles and responsibilities addressing PSEAH risks have not been clearly defined. A focal point with the right organisational positioning and with clearly defined roles and responsibilities should be designated. He/she should implement a robust process for prevention, detection, monitoring, resolution and reporting of country facing PSEAH risks.

The lack of ownership of the country-facing PSEAH risks and absence of clearly defined roles and responsibilities among the various players involved has impacted the implementation of proper processes, policies, and procedures to fully address the risks.

Agreements with partners

Gavi has not fully adopted PSEAH-relevant clauses for all agreements with partners, specifically, the agreement with WHO does not contain PSEAH clauses. In addition, Gavi has not implemented a process which enables the organisation to obtain independent assurance that partners have adopted PSEAH minimum standards to implement robust safeguarding controls.

This gives rise to the risk of having SEAH incidents not being adequately prevented, detected, or reported by implementing partners, ultimately leaving Gavi open to serious reputational risk.

Safeguarding controls implemented through contracts

The due diligence process for contactors and service providers does not place specific emphasis on PSEAH risks. Furthermore, the due diligence is limited as it is carried out only on new vendors for contract values exceeding \$200k, unless there is a specific necessity to do this for contracts of a lower value.

The contracts with service providers and contractors do not require them to confirm on an annual basis that their staff who carry out work for Gavi are adhering to Gavi's Code of Conduct regarding PSEAH. In addition, Gavi has not implemented a process which enables the organisation to obtain either self-declarations from the contract partner or independent assurance from an independent third party that they have adopted PSEAH minimum standards.

Gavi runs the risk of having SEAH incidents not being adequately prevented, detected, or reported by contractors and service providers (ultimately leaving Gavi open to serious reputational risk) due to failure to implement robust safeguarding controls through Gavi's contracts with third parties.

II. Background

Sexual exploitation, abuse and harassment are driven by power imbalances linked to social and/or gender-related inequalities. Such behaviour breaches core human rights. As sexual exploitation abuse and harassment are sub-sets of social and organisational behaviours, the assessment of whether and to what extent they are unacceptable depend on the laws and cultural norms of the society as well as the organisations in which they occur.

In October 2018, Gavi, together with the Global Fund to fight Aids, Tuberculosis and Malaria (TGF), made commitments to address sexual exploitation, abuse and harassment to drive the necessary changes in culture, values, programming and accountability which promote integrity and the highest possible standards of behaviour by everybody in these organisations. The two organisations have committed to focus on prevention and empowering staff as well as working with their governance bodies, implementing partners and suppliers to do the same. They have committed to strengthen

the mechanisms by which they hold themselves and their partners to account and will seek to increase capacity and capability on these issues. Based on these commitments, in 2019 Gavi's HR department summarised actions taken and to be taken in 'Gavi's systematic reporting on the commitments made to address sexual harassment'.

In December 2021, TGF, Gavi, WHO and Unitaïd discussed potential for alignment and collaboration including technical platforms. Through this initiative, the organisations aim to identify a common goal, strengths, desired deliverables, and commitments for the collaboration and to focus on how to better ensure government ownership of PSEAH.

The Gavi Secretariat has established relevant elements of external and internal governance regarding performance and behaviour and has mandated its Human Resources function with design and implementation of relevant Policies and Procedures, e.g., the 'Code of Conduct', which is an integral part of the HR Manual, and applicable to all Staff as well as contracted Consultants.

Gavi has developed a set of policies, procedures, and processes to prevent and detect SEAH-related incidents and to ensure that effective action is taken to resolve them when they do occur, irrespective of whether they occur at the Gavi Secretariat or in the countries where Gavi supports programmes.

The Audit & Investigations department is one key player in the process as it is in charge of the Ethics Hotline where incident reports by SEAH victims and witnesses are filed.

III. Objectives and Scope

1. Audit Objective

This review's focus was on the design and implementation of policies, procedures, and processes to ensure that they enable Gavi to appropriately prevent, detect and resolve allegations and incidents of SEAH and are operating as intended. This audit was carried out in two phases, starting in 2022 with risks external to the Secretariat, notably around programme activity considering actors who may not be Gavi employees, and in a second phase in 2023 focusing on risks internal to the Gavi Secretariat and governing bodies, and to the overall governance, risk management and control exercised by the Gavi Board and Secretariat over PSEAH. The phasing of the audit work was requested by management to allow the establishment of new processes relating to the recently developed Respectful Behaviour Policy. This report consolidates the results of both phases of the audit.

2. Audit Scope and Approach

We adopted a risk-based audit approach informed by our assessment of the processes and the policies and procedures.

Our audit approach included interviewing relevant Secretariat teams and staff of a partner organisation, process walkthroughs, deployment of a feedback survey for all Gavi staff, reviewing relevant policies, operational guidelines, and reviewing, on a sample basis, relevant evidence relating to implementation of measures to prevent, detect and resolve allegations and incidents of SEAH.

The scope was to address governance, risk management and control over the prevention of sexual exploitation, abuse and harassment at the Gavi Secretariat, notably activities relating to Gavi staff and others with committee responsibilities.

We will continue to work with management to ensure that these audit issues are adequately addressed and required actions undertaken.

We take this opportunity to thank all the teams involved in this audit for their on-going assistance.

Director, Internal Audit

IV. Annexes

Annex 1 – Methodology

Gavi’s Audit and Investigations (A&I) audits are conducted in accordance with the Institute of Internal Auditors’ (“the Institute”) mandatory guidance which includes the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the audit activity’s performance. The Institute of Internal Auditors’ Practice Advisories, Practice Guides, and Position Papers are also adhered to as applicable to guide operations. In addition, A&I staff adhere to A&I’s standard operating procedures manual.

The principles and details of the A&I’s audit approach are described in its Board-approved Terms of Reference and Audit Manual and specific terms of reference for each engagement. These documents help audit staff to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I’s staff and the integrity of their work. The A&I’s Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

In general, the scope of A&I’s work extends not only to the Secretariat but also to the programmes and activities carried out by Gavi’s grant recipients and partners. More specifically, its scope encompasses the examination and evaluation of the adequacy and effectiveness of Gavi’s governance, risk management processes, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve stated goals and objectives.

Annex 2 – Definitions: issue rating

For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low. In ranking the issues between ‘High’, ‘Medium’ and ‘Low’, we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Institute of Internal Auditors standards.

Rating	Implication
High	At least one instance of the criteria described below is applicable to the finding raised: <ul style="list-style-type: none"> Controls mitigating high inherent risks or strategic business risks are either inadequate or ineffective. The issues identified may result in a risk materialising that could either have: a major impact on delivery of organisational objectives; major reputation damage; or major financial consequences. The risk has either materialised or the probability of it occurring is very likely and the mitigations put in place do not mitigate the risk. Management attention is required as a matter of priority. Fraud and unethical behaviour including management override of key controls.
Medium	At least one instance of the criteria described below is applicable to the finding raised: <ul style="list-style-type: none"> Controls mitigating medium inherent risks are either inadequate or ineffective. The issues identified may result in a risk materialising that could either have: a moderate impact on delivery of organisational objectives; moderate reputation damage; or moderate financial consequences The probability of the risk occurring is possible and the mitigations put in place moderately reduce the risk. Management action is required within a reasonable time period.
Low	At least one instance of the criteria described below is applicable to the finding raised: <ul style="list-style-type: none"> Controls mitigating low inherent risks are either inadequate or ineffective. The Issues identified could have a minor negative impact on the risk and control environment. The probability of the risk occurring is unlikely to happen. Corrective action is required as appropriate.