AUDIT REPORT

Immunisation data processes

August 2026

Gavi
The Vaccine Alliance

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1. Conclusion

Our audit procedures were designed to review Gavi's governance, risk management and controls processes related to the immunisation data and provide recommendations on how these processes can be strengthened for Gavi 6.0.

Gavi's 6.0 strategy (2026–2030) places a strong emphasis on equity, sustainability, and data-driven decision-making. The accompanying Health Systems Strategy and Digital Health Information Strategy (DHIS 2022–2025) outline ambitious goals for improving data availability, quality, use, and integration across immunisation and primary health care (PHC) systems.

From our audit, we identified one high risk issue – the need to strengthen the definition and measurement of data investments – and four medium risk issues.

To address the risks associated with these issues, the audit team raised eight recommendations of which one was rated as high priority.

Summary of key audit issues

Ref	Description	Rating*
	Whether Gavi's data investments have been implemented with sufficient clarity, controls, and documentation to demonstrate measurable improvements	
2.2.1	Data investments are not consistently defined or structured to demonstrate measurable improvements in data quality, availability or use	
	Adequacy and use of available data systems in supporting Gavi's strategic and operational decision-making	
2.2.2	Gaps in data timeliness, reliability and completeness limit the effectiveness of Secretariat-level decision-making	
2.2.3	Siloed data systems prevent a coherent view across immunisation, financing, and supply chains	
	Alignment of Gavi 5.0 data investments with national digital health strategies, global frameworks and readiness for Gavi 6.0	
2.2.4	Partner-supported delivery models require clearer long-term sustainability and financing approaches	
2.2.5	Alignment between national strategies, implementation and Gavi ambitions is uneven, affecting readiness for Gavi 6.0	

* *The audit ratings attributed to each section of this report, the level of risk assigned to each audit issue and each recommendation, are defined in Annex 2 of this report.*

2. Executive Summary

2.1 Key achievements and good practices

Co-investment with partners on data initiatives - Gavi continues to invest alongside other development partners including the World Health Organisation (WHO), United Nations Children's Fund (UNICEF), and the Global Fund in national data and digital systems like the District Health Information Software version 2 (DHIS2). This co-investment approach avoids duplication, supports national ownership in principle, and recognises that no single partner can finance or sustain national digital ecosystems alone.

Significant investments of up to USD 350 million in Monitoring, Evaluation, and Learning (MEL) and data related interventions during Gavi 5.0 - This level of investment demonstrated institutional recognition of the importance of data for programme performance, accountability and learning.

Transition to the Monitoring and Performance Management (MPM) dashboard - The transition from Grant performance framework (GPF) to the MPM aligned to Gavi 5.0, reflected a shift towards a consolidated performance management framework. MPM has a formal governance design process, including a charter, defined roles, access controls, and approval mechanism for indicator changes.

Data Exchange (DAX) demonstrates that end-to-end automation at Secretariat level is feasible - DAX Phase 1 has successfully replaced email- and Excel-based hand-offs with system-to-system (SAP–SAP) data exchange for key transaction objects. The solution introduces embedded controls, including acknowledgements, dashboards and status tracking, improving traceability, timeliness and data reliability.

Gavi supported use of structured coordination platforms at country level - All eight sampled countries have formal governance structures within government to oversee their immunisation and health data.

Use of geospatial triangulation to identify and target zero-dose children - Geospatial triangulation is increasingly being used by countries to identify and target zero-dose children, this approach generating more granular estimates, enables prioritisation of resources.

2.2 Summary of issues

Through our audit procedures, we identified one high and four medium priority issues relating to immunisation data processes.

<u>High priority issue</u>

2.2.1 Data investments are not consistently defined or structured to demonstrate measurable improvements in data quality, availability or use

Despite substantial budget/allocation (approximately USD 350 million) in MEL and data-related interventions, Gavi cannot consistently demonstrate measurable improvements attributable to these investments at portfolio level. Data investments vary across countries in line with differing needs and priorities. However, this variation is not captured in a way that enables consistent aggregation and interpretation of results. The analysis of such investments at a portfolio-level relies primarily on approved budgets rather than verified implementation, revised allocations or outcome-level reporting. Similarly, the reporting during Gavi 5.0 included a limited set of indicators specific to data system strengthening.

There is because there is no common definition or classification of data investments within Gavi's Programme Funding Guidelines, requiring retrospective interpretation of activity descriptions. As classification rules are

not embedded within budgeting tools, this allowed for similar activities to be categorised differently, and for data investments to not be consistently linked to baseline measures or outcome-level indicators. In addition, both implementation-level expenditure and results reporting are not systematically aligned with approved budget classifications, limiting the traceability from investments to results.

As a result, Gavi's ability to obtain portfolio-level insights from its data investments is limited, and aggregated reporting may reflect differences in classification rather than underlying performance. This constrains the Secretariat's ability to evaluate the effectiveness of investments, prioritise future funding, and inform decision-making. Additionally, Gavi may not fully realise the value of substantial investments in country data systems.

To address these challenges under Gavi 6.0, management has made the activity description in the budget template a mandatory field and will reflect this in the budget user guide (publication July 2026). This will enable Artificial Intelligence (AI) assisted structural analysis of data investments. Management will also align expenditure reporting in the new grant management system directly to approved budget lines. A regular cycle of retrospective analysis will be established, with application and budget analysis conducted beginning with the October 2026 application round. Expenditure analysis will be conducted biannually once the grant management system reporting is live. This will be supported by a defined minimum data set to ensure consistency over time. Management also notes that embedding classification rules directly within the budgeting tools was not adopted for 6.0 in the interest of keeping the template simple. The position on embedding rules will be revisited during the design of Gavi 7.0.

Medium priority issues

2.2.2 Gaps in data timeliness, reliability and completeness limit the effectiveness of Secretariat-level decision-making

Secretariat-level decision-making relies on multiple data sources from country systems and global estimates whose timeliness, reliability and completeness vary. Routine administrative data from country systems, such as DHIS2 is not systematically integrated into Secretariat-level monitoring, with access often depending upon bilateral arrangements rather than structured mechanisms.
At the same time, core Gavi outcomes such as coverage and zero-dose rely primarily on WUENIC estimates, which are retrospective, modelled, and not optimally designed to support short decision cycles or visibility over routine subnational results. While the MPM framework provides a structured approach to monitoring, indicators are updated at different intervals, and these do not always reflect the most recent data available for decision-making.

This is mainly because there is no systematic, portfolio-level approach for accessing routine country data to support Secretariat decision tools, confidence in administrative data is affected by persistent data quality and denominator challenges in some countries, reflecting structural constraints in data generation and denominators described in section 3.4.
In addition, there is no unified Secretariat-wide approach governing: data cut-off dates, the use of provisional data, reconciliation and version control for leadership reporting. Furthermore, reporting cycles and leadership requests for data are also not always aligned with indicator update schedules, resulting in the use of multiple data sources outside formal monitoring systems.

Consequently, Gavi's visibility over programme performance and equity gaps may be delayed between WUENIC reporting cycles, limiting responsiveness to emerging issues. Leadership reporting may also draw on inconsistent or outdated data, increasing the risk that decisions are not fully aligned with underlying monitoring systems.

To address these challenges under Gavi 6.0, management will embed guidance on data sources selection and triangulation, in the MEL approach and the grant management guidelines. Management will also establish a CDD monitoring group to oversee this process. The group's analytical plan will govern the choice of data source, cut-off conventions and version control across leadership reporting. Standard, timestamped scorecards drawn from the enterprise data warehouse will support segment and country deep dives, the set of MPM indicators will be reviewed against 6.0 decision-making needs, and structured access to routine country data will be explored. The underlying data quality and denominator challenges lie largely beyond the Secretariat's direct control, for the reasons set out in section 3.4, and are acknowledged as a continuing constraint; the actions above have therefore focused on governing how such data is selected and used.

2.2.3 Siloed data systems prevent a coherent view across immunisation, financing, and supply chains

Secretariat-level decision-making relies on data drawn from multiple systems across immunisation, financing, outbreaks and supply chains. However, these data flows remain fragmented, with integration requiring a combination of semi-automated processes and manual consolidation.

At Secretariat level, data from different domains continues to be managed across separate systems and tools, with co-financing and outbreak data requiring manual aggregation and partial supply chain integration despite progress through the DAX initiative. A fully operational, centralised data repository consolidating the core indicators is not yet established, resulting in cross-functional visibility frequently having to depend on informal coordination, rather than structured mechanisms.

At the country level, core systems such as DHIS2, electronic immunisation registries (eIRs) and logistics management systems often operate in parallel, with varying levels of interoperability and integration.

These challenges reflect the way data systems have evolved over time. Secretariat systems have developed incrementally across functions, with domain-specific tools introduced to meet immediate operational needs and are not yet fully integrated through a unified enterprise data architecture. A comprehensive data governance framework defining authoritative data sources, ownership, stewardship responsibilities and cross-functional standards is also still being established.

At the country level, digital investments have often prioritised the rollout and functionality of individual systems, with interoperability and integration not being considered up front, or only incrementally addressed over time as systems mature. In addition, the conception of standardised data exchange protocols and operating procedures are frequently limited, contributing to continued reliance on parallel systems.

Consequently, data consolidation remains resource-intensive and dependent on manual processes, increasing the risk of errors and delays. The ability to triangulate data across immunisation performance, financing, outbreaks and supply chains is constrained, limiting the timeliness and reliability of cross-functional analysis. This also reduces the Secretariat's ability to obtain a coherent, end-to-end view of programme performance. Moreover, it introduces the risk of dependencies on specific individuals or partners for data consolidation, affecting the scalability and resilience of data platforms.

To address these challenges under Gavi 6.0, management will embed six reportable data sets into its enterprise data warehouse, whose results are displayed through dashboards hosted within an information hub. The data will be supported by a governance framework which defines authoritative sources and stewardship, initially focused on key reportable data, and designed for extension.
At country level, Gavi's digital investments will be aligned to national frameworks where these exist. The investments will also be required to meet interoperability standards, with digital health strategy and roadmap support included in the Africa Centres for Disease Control and Prevention's (Africa CDC) scope of work.

Countries without such national frameworks will be steered through a digital health advisory follow-up process. Management also notes resource constraint risk in its ability to sustain this programme beyond 2026. Gavi's position on extending principles of automated integration across to other domains, and the treatment of country-level data-exchange protocols, remain to be confirmed.

2.2.4 Partner-supported delivery models require clearer long-term sustainability and financing approaches

Across the countries sampled, core immunisation data functions continue to be supported by external partners and donor funding, reflecting both capacity constraints and established delivery models. In six of eight sampled countries, partners such as WHO and UNICEF play central roles in data validation, reporting and system support. In four of eight sampled countries, major systems are implemented and maintained with the involvement of external contractors.

In many contexts, such arrangements are appropriate and reflect practical approaches to accessing specialised technical capacity, including through outsourced service models. However, longer-term operational considerations are not always fully defined.

Domestic financing for data systems remains limited, and planning for ongoing system maintenance (whether through internal capacity or outsourced arrangements) is not consistently incorporated at the design stage of investments. In addition, human resource constraints and high turnover of specialised staff, consistent with the workforce constraints described in section 3.4, make it challenging in some settings to fully internalise system management, reinforcing reliance on external support.

As a result, the sustainability of data systems remains uncertain where long-term financing and delivery models are not clearly established. Systems may face disruption if external funding or partner support decline, and institutional continuity may be affected where roles and responsibilities are not clearly defined.

To address these challenges under Gavi 6.0, management will develop sustainability guidance and costing tools for data investments and provide these as an annex to the Programme funding guidelines. Application review will be used to confirm that country applications incorporate clear sustainability plans.

2.2.5 Alignment between national strategies, implementation and Gavi ambitions is uneven, affecting readiness for Gavi 6.0

Alignment between national digital health strategies, system implementation and Gavi ambitions varies across countries, affecting readiness for Gavi 6.0. While most countries have established digital health or health information system strategies, the extent to which these are operationalised and reflected in funded investments differs. In some contexts, gaps remain in governance, coordination and system functionality, while in others, systems are partially implemented or not fully aligned with the national digital architecture.

These challenges arise because national strategies are not always translated into detailed operational plans that guide the sequencing and integration of digital investments. Insufficient enforcement of architectural standards and interoperability requirements allows parallel or partially integrated systems to persist. In addition, countries differ in institutional maturity and implementation capacity, reflecting some of the fragile and resource-constrained operating environments as described in section 3.4, and affecting their ability to coordinate, implement and sustain digital systems

Gavi 6.0 reflects a constrained funding environment, including the removal of the previous period's 10% data investment guardrail. Nevertheless, expectations for producing timely data, operational monitoring, and advanced analytics are unchanged or increased.

Consequently, the extent to which countries are ready to align with Gavi's data ambitions is uneven. Where foundational systems, governance and interoperability are not yet fully established, there is a risk that new digital and data initiatives may increase system complexity without improving programme performance.

To address these challenges, management will introduce a digital investment annex to the Gavi 6.0 Programme funding guidelines that embeds a maturity model in a simplified, stepwise format. Once disseminated this will help calibrate expectations to country maturity, and encourage investment in foundational functionality, governance and interoperability ahead of advanced use cases. Maturity-based screening is to be incorporated into the Independent Review Committee (IRC) review criteria currently being developed.

3. Background

3.1 Introduction

Timely, reliable, detailed immunisation data is essential for countries and global partners to plan, monitor and improve immunisation programmes. For countries, sub-national data supports routine service delivery, vaccine forecasting, stock management, outreach planning, supervision, zero-dose identification, and response to outbreaks. At the Secretariat level, the data informs portfolio oversight, grant monitoring, strategic prioritisation, and reporting to Gavi's leadership, the Board and donors.

Immunisation data is not generated through a single system or process. It is produced through a chain that begins with service delivery and recording at health facility and community level, is aggregated through district (sub-national) and national systems, and is then interpreted through a range of administrative, survey-based and modelled processes. As a result, the quality, timeliness and usability of immunisation data depend not only on information systems, but also on the people, processes, governance arrangements and financing that underpin them.

3.2 Gavi immunisation data investments in Gavi 4.0 (2016–2020)

Gavi has supported the strengthening of immunisation data at both country and global levels since at least 2016. However, prior to and during the early part of Gavi 4.0, funding for such activities was largely fragmented across different support mechanisms and lacked a unified strategic framework to systematically address data-related challenges.

A more structured approach was introduced during Gavi 4.0 through the development of a data strategy and the establishment of a Data Strategic Focus Area (SFA) in 2017. Monitoring requirements were strengthened, a results framework was developed, and programming guidance was issued to support more consistent country investments. Strategic investments were also refocused across programmatic areas including data availability, data quality, data use, data systems, surveillance and vaccine safety.

The Data SFA aimed to improve programme performance by ensuring that immunisation data was available, of sufficient quality, fit for purpose, and used for decision-making. Investments were organised across three broad areas: data for coverage and equity, VPD surveillance, and vaccine safety. Within these, activities spanned data improvement plans, coverage surveys, desk reviews, DHIS2-related investments, analytical capacity building, dashboards and governance mechanisms for data use.

Funding during this period was channelled through multiple mechanisms, including Health Systems Strengthening (HSS) grants, Targeted Country Assistance (TCA), Data SFAs, and private sector and innovation initiatives such as INFUSE. Mapping undertaken during Gavi 4.0 indicated that more than USD 380 million was budgeted across approximately 2,400 data-related activities, with HSS and TCA accounting for most of the investments. Data systems represented the largest share of budgeted activity.[1]

3.3 Gavi immunisation data investments in Gavi 5.0 (2021–2025)

Gavi 5.0 further elevated the role of data, particularly through its emphasis on reaching zero-dose and under-immunised children, improving equity, and strengthening accountability for results. Compared with Gavi 4.0, there was a more explicit expectation that data would support targeted programming and performance monitoring. A minimum expectation for investment in monitoring and evaluation activities (approximately 10%) was also introduced across all funding levers except Covid-19 Deployment Support (CDS).

[1] MEL Gavi 4.0 investments

During this period, substantial funding was budgeted for MEL and data-related interventions. Internal MEL analysis estimated approximately USD 350 million in such investments, with around half directed towards high-impact countries. Data systems accounted for the largest share of this investment.

Several developments characterised the Gavi 5.0 period.

Gavi introduced the Monitoring and Performance Management (MPM) framework as part of a shift from the Grants Performance Framework (GPF) towards a more consolidated leadership view. MPM established a structured set of indicators, governance arrangements and dashboard-based reporting. The framework was developed through a multi-step process involving consultation, validation and simulation with country teams. The MPM framework was first approved by the Country Programmes Delivery Management Team, was presented twice to the Executive Office, and received final approval from the former Deputy CEO and was officially launched in October 2022.

Gavi also initiated efforts to strengthen internal data integration. The Data Exchange (DAX) initiative was launched in 2023 to improve data sharing across Alliance partners, (particularly between Gavi and UNICEF), replacing manual exchanges of data via email, spreadsheets and documents with more structured system-to-system processes. Early phases focused on identifying integration opportunities, piloting data exchange mechanisms and establishing joint governance arrangements.

Secretariat data use during this period was also shaped by evolving management needs (given the Covid-19 pandemic), with requests for analysis and reporting often arising outside standard reporting cycles. This has contributed to a dynamic environment in which multiple data sources are used to respond to emerging priorities.

3.4 Inherent challenges in immunisation data systems

Immunisation data is often difficult to collect, manage, and use, especially in Gavi-supported countries.
Some of the key challenges include:

1. ***Challenges in data generation, collation and reporting*** - Immunisation data is collected from many service delivery sites, often using paper-based records and manual reporting processes. Data must then be consolidated through several reporting levels, increasing the risk of delays, gaps, and inconsistencies, even in relatively strong health systems;
2. ***Challenges arising from fragile and resource-constrained contexts***: Many Gavi-supported countries operate in fragile or resource-constrained environments. Weak infrastructure, insecurity, limited connectivity, workforce constraints and high staff turnover can all affect the quality and timeliness of routine data;
3. ***Uncertainty in population denominators*** **-** Coverage estimates depend on both numerator data (vaccinations delivered) and denominator estimates (target populations). In many countries, census data and population projections are outdated or inconsistent, affecting both national and subnational analysis;
4. ***Dependence on the broader health system***: Immunisation data does not exist in isolation. It forms part of a country's wider health information ecosystem, drawing on the same platforms, workforce and infrastructure that underpin the broader health system. Weaknesses in that ecosystem, including management information system processes, directly affect immunisation data and cannot be resolved through immunisation-specific investment alone; and
5. ***Reliance on partner-led implementation and support***: Gavi's operating model relies on in-country partners. As an alliance without a permanent country-level presence, Gavi works through governments and partners such as WHO and UNICEF for data collection, validation and system support. The quality and continuity of immunisation data therefore depend in part on the capacity and priorities of others, and improvement requires coordinated action across the health sector rather than by Gavi alone.

These challenges help explain the issues outlined in section 2.2; and show why some root causes —especially those related to country data quality, population figures, and workforce continuity—can be mitigated through Secretariat action but cannot be fully eliminated.

3.5 Gavi 6.0 immunisation data ambitions

Gavi 6.0 is being shaped in a context of tighter financing, increased emphasis on performance management, and a stronger focus on country ownership under the Gavi Leap. The updated MEL approach, presented to the Board in December 2024, aims to strengthen transparency and accountability through more coordinated review and reporting mechanisms, improved end-to-end monitoring, and the development of a Data and Information Hub.

The Secretariat is also advancing the Data Analytics and Insights (DAI) initiative, which aims to strengthen enterprise-level data integration and analytics, including through the development of an enterprise data architecture. In parallel, there are ambitions to expand the use of more timely operational data, rapid-cycle monitoring approaches, differentiated MEL models, and advanced analytics.

At the time of the audit, many of these elements were still under development and had not yet been fully operationalised.

4. Objectives and scope

4.1 Audit objectives

The objective of this audit, as approved by the Audit and Finance Committee (AFC) in 2024, was to review the governance, risk management and controls processes related to the immunisation data at Gavi, taking into consideration previous assessments like Multilateral Organisation Performance Assessment Network (MOPAN), and provide recommendations on how these processes can be strengthened for Gavi 6.0.

4.2 Audit scope and approach

Our audit approach was risk based, informed by our understanding of Gavi's business, governance, risk management processes and internal control systems, as well as our assessment of the risks associated in this area. Our approach included:

- Review of relevant documentation to understand and walkthrough the key processes, risks and mitigations.
- Assessment of the design of the key processes/controls that manage the key inherent risks.
- Testing (on a sample basis) the operationalisation of key processes.
- Assessment of the quality of implemented governance and risk management process; and
- Reporting on any observations, good practices and opportunities for improvement.

Our review principally focused on the Gavi 5.0/ 5.1 strategic period, and a sample of eight countries spread across various regions were selected for detailed reviews. The following key areas were reviewed:

- the adequacy and use of available data systems in supporting Gavi's strategic and operational decision-making, including funding allocations, board reporting, and performance monitoring.
- whether Gavi's data investments (e.g., PEF, TCA) have been implemented with sufficient clarity, controls, and documentation to demonstrate measurable improvements in data quality, availability, and use.
- the alignment of Gavi 5.0 data investments with national digital health strategies, the Gavi DHIS (2022–2025), and global frameworks (e.g., IA2030, Lusaka Agenda), and assess institutional readiness for Gavi 6.0 data interventions

The recommendations from this audit focused on processes that Gavi can influence.

We will continue to work with Gavi management to ensure that the issues identified 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, Audit.

5. Annexes

Annex 1 : Acronyms

CDS	Covid-19 Deployment Support
DAX	Data Exchange
EPI	Expanded Programme for Immunisation
HSS	Health System Strengthening
GPF	Grant Performance Framework
INFUSE	Innovation for Uptake, Scale and Equity in Immunisation
LGA	Local Government Area
MEL	Monitoring, Evaluation, and Learning
MoH	Ministry of Health
MPM	Monitoring and Performance Management
PFG	Program Funding Guidelines
SFA	Strategic Focus Area
TCA	Targeted Country Assistance
VPD	Vaccine Preventable Disease
Z-DROP	Zero-Dose Reduction Operational Plan

Annex 2 : Methodology

Gavi's Audit and Investigations (A&I) audits are conducted in conformance with the Global Internal Audit Standards of the Institute of Internal Auditors. These Standards constitute 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' Global Guidance is also adhered to as applicable to guide operations. In addition, A&I staff adhere to A&I's Audit 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 our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I's auditors 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 Gavi 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 3 : Definitions – audit rating and prioritisation

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: • 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. • Fraud and unethical behaviour including management override of key controls. Management attention is required as a matter of priority.
Medium	At least one instance of the criteria described below is applicable to the finding raised: • 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: • 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.