Memorandum on the Republic of Angola
Programme Audit report

The attached Audit and Investigations report sets out the conclusions of the programme audit of Gavi's support to the Republic of Angola's Ministry of Health (MINSA), executed by the Expanded Programme on Immunisation (EPI/PAV), along with other implementing partners. The audit team reviewed these stakeholders' management of Gavi and the COVAX Facility support to the immunisation programme, provided during the period from 1 January 2018 to 31 December 2022. The audit scope included the following grants: Health Systems Strengthening, Inactivated Polio Vaccine catch-up campaign operational costs, COVID-19 Vaccine Delivery Support (CDS) and Early Operational Support (EOS) funds as well as the country transition graduation grant.

The primary objective of the audit was to assess whether: the coordination and implementation arrangements were effective, the existing grant oversight mechanisms provided continuous and reliable assurance on Gavi's investments, the financial management and procurement processes supported the timely utilisation and accountability of Gavi funds, and the vaccine supply chain management and immunisation data systems were effective.

The report's executive summary (pages 3 and 4) summarises the key conclusions, details of which are set out in the body of the report:

1. There is an overall audit rating of "Ineffective" which means, "Internal controls, governance and risk management practices are not adequately designed and/or are not generally effective. The nature of these issues is such that, the achievement of objectives is seriously compromised."

2. In total, nineteen issues were identified in the following areas: (i) governance; (ii) financial management; (iii) procurement; (iv) vaccine management; and (v) monitoring and evaluation. To address the risks associated with these issues, the audit team raised recommendations for each of them, including 14 recommendations rated as high priority.

3. The report's key issues included the following:

   a. The Interagency Coordination Committee (ICC) responsible for overseeing the programme was dysfunctional as it failed to: meet regularly; follow-up on recommendations; and adhere to its terms of reference.
   b. There was a generalised lack of formalisation in the frameworks governing the immunisation programme management, characterised by the absence of a formal organisational structure, documented staff roles and the Absence of written policies for

finance, procurement, anti-fraud, logistics, Monitoring and Evaluation, and assurance. This resulted in an overall lack of accountability and management capacity.

c. Financial management showed poor record-keeping and financial reporting and expenditures lacked documentation. Furthermore, some of the EPI funds were misallocated to other programme's accounts. This resulted in the inability to review a sample of expenditures during the audit mission and required to schedule a follow-up phase in 2025 to address these aspects. Financial management was a major weakness affecting programme implementation.
d. Significant issues were found in asset management, including missing inventory, unregistered vehicles, and unaccounted donor-funded smartphones.
e. MINSA did not have dedicated procurement staff and some purchases were made without competition or justification. Legal procurement procedures were not followed, risking fairness and value for money.
f. While there was an overall low vaccine availability due to funding and ordering delays, several cases of unreported wastage of key vaccines were identified.
g. Immunisation data was unreliable and showed large gaps with coverage survey results.

The issues of the programme audit were discussed with MINSA and implementing partners. They accepted the audit issues, acknowledged the gaps identified, and committed to implement a detailed management action plan to address the audit recommendations. A formal letter from MINSA dated 19 March 2025 expressed their commitment to implement the management action plan. Due to a significant portion of documents missing, the audit could not complete the review of expenditures, which was rescheduled to a second phase in Q4 2025.

Geneva, August 2025

PROGRAMME AUDIT REPORT

Republic of Angola

January 2025

Summary

1. Executive summary

1.1. Audit issues by section

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1.2. Overall audit opinion

For the period under review, the audit team assessed that the management of Gavi's support by the Ministry of Health of the **Republic of Angola** as "**Ineffective**" which means, "Internal controls, governance and risk management practices are not adequately designed and/or are not generally effective. The nature of these issues is such that, the achievement of objectives is seriously compromised."

As noted in Section 2.1, this opinion does not include review of cash support provided by Gavi and a subsequent review of programme expenditures is planned in 2025.

To address the risks associated with the issues, the audit team raised 19 recommendations, of which 14 (74%) were rated as high risk. The recommendations need to be addressed by implementing remedial measures according to the agreed management actions (see annex 5 of this report).

* The audit score assigned to each section, the level of risk assessed for each audit issue and the priority level of the recommendations are defined in Annex 3 of this report.

1.3. Summary of issues

Through our audit procedures, we have identified 14 high risk and 5 medium risk issues relating to the governance, financial management, procurement processes, vaccine supply management, and monitoring and evaluation processes. The issues point to the need for strengthened internal controls, improved data accuracy, and greater adherence to established procedures, so as to enhance the effectiveness and efficiency of the EPI programme.

The high-risk issues are summarised below, followed by the detailed issues in Section 4 of this report.

Governance

The programme lacks a formally defined organisational structure, with the necessary documented roles and responsibilities for staff. The Interagency Coordination Committee (ICC) responsible for overseeing the programme is dysfunctional as it failed to: meet regularly; follow-up on recommendations; and adhere to its terms of reference. Annual EPI reports lacked key information about vaccine availability, budget execution, and performance results. Furthermore, the programme lacks written policies and procedures for finance, procurement, anti-fraud measures, logistics, monitoring and evaluation, and assurance. These shortcomings significantly hindered the programme management's effectiveness, raising concerns about the overall capacity of the programme to achieve its objectives and demonstrating a systemic lack of accountability.

Financial management

The audit team noted the absence of a defined financial and accounting framework governing the programme. Key components included the absence of approved financial procedures, inadequate accounting practices, and insufficient record-keeping, all of which compromised oversight over the programme's finances. Furthermore, deficiencies in financial reporting were evident, with instances of expenditures being reported without proper documentation or justification. The mishandling of designated accounts, such as the comingling of EPI funds into the Malaria programme's account, further exemplified systemic mismanagement. There were also significant shortcomings in the management of fixed assets. Specifically, asset information was incomplete and outdated, no proper inventory system was maintained, and vehicles were not properly registered or insured. Moreover, the EPI programme could not account for a large number of donor-funded smartphones, raising concerns about items being lost or misused. The programme financial management remained one of its weakest links in the chain of command, and severely impacted its implementation.

Procurement

There is a lack of dedicated MoH staff which given that the necessary procurement procedures were not established, resulted in inconsistencies and an implied disregard for legal requirements. Significantly, purchases were made without proper competition or justification, raising concerns about fairness and value for money in respect of the provision of supplies such as smartphones and survey services to the programme.

Vaccine management

The audit highlighted critical issues in vaccine management, particularly the persistent low availability of vaccines due to insufficient funding and ordering delays, which detracted on routine immunisation coverage. Additionally, the wastage of significant vaccine doses, including MR, IPV, and COVID-19 vaccines, was not reported, even though it represented a substantial loss. The absence of comprehensive standard operating procedures (SOPs) further exacerbated inefficiencies in vaccine management processes with regards their storage, distribution, and usage in emergency responses.

The supply management tool's (known as IOTA) functionalities were not fully capitalised upon, due to a lack of comprehensive data analysis and the system not being entirely integrated into the MoH's operational framework. In addition, the MoH remains heavily dependent on the manpower and capabilities of external consultants in order to sustain its vaccine management operations.

Monitoring and evaluation

The audit team identified several critical deficiencies in the monitoring and evaluation processes. This included the absence of comprehensive policies, leading to inadequate procedures in the review, validation, and reporting of data. Significant disparities were found between reported vaccination coverage and WUENIC estimates, with administrative data often appearing to overstate immunisation performance due to outdated population metrics. Additionally, the lack of robust supervision mechanisms and specific protocols, resulted in weak oversight and the immunisation coverage rates for most administration levels were not known, as their respective performance was not measured or assessed.

2. Scope and objectives of the audit

2.1. Audit scope

The Republic of Angola, through its Ministry of Health (MoH) has received cash-based and vaccine support from Gavi since 2003. Gavi support for the period 2018-2022 included grants such as Health Systems Strengthening (HSS), Transition (TRA), Inactivated Poliovirus Vaccine (IPV) campaigns and routine activities, as well as funding for technical assistance.

Since 2020, the COVAX facility has been administered by the Gavi Alliance with the goal of accelerating access to COVID-19 vaccines. The goals of the COVAX facility are complementary to and enhance Gavi's mission and strategic goals including the: vision to "leave no one behind with immunisation"; and mission to save lives and protect people's health by increasing equitable and sustainable use of vaccines. Angola received COVID-19 delivery support (CDS) for vaccines, as well as cold chain equipment from the COVAX facility.

The scope of the audit covered the five-year period from 1 January 2018 to 31 December 2022. The review of cash support provided by Gavi (see table 1 below) was not included in this report; it will be subject to a separate audit in 2025.

Table 1 – Gavi and COVAX cash support for immunisation programmes from 1 January 2018 to 31 December 2022 (amounts in USD):

Grant	2018	2019	2020	2021	2022	TOTAL
Through UNICEF						
CDS-EOS (COVAX)	-	-	-	1,449,449	124,201	**1,573,650**
HSS	1,496,265	-	-	-	-	**1,496,265**
TRA	-	-	1,000,000	-	-	**1,000,000**
Total UNICEF	1,496,265	-	1,000,000	1,449,449	124,201	**4,069,916**
Through WHO						
CDS (COVAX)	-	-	-	2,845,583	-	**2,845,583**
IPV	-	-	926,113	277,613	-	**1,203,726**
Total WHO	-	-	926,113	3,123,196	-	**4,049,309**
TOTAL	**1,496,265**	**-**	**1,926,113**	**4,572,645**	**124,201**	**8,119,225**

2.2. Audit objectives

The primary objective of a programme audit is to provide independent assurance to Gavi's Board on the use of Gavi support in countries. In accordance with the articles 22 and 23 of Annex 2 section B of the Partnership Framework Agreement between the MoH of the Republic of Angola and Gavi, signed on 4 October 2013, the MoH has the responsibility to provide records related to Gavi support. This review focused mainly on Gavi's contributions to health systems strengthening, cash support disbursed to or managed by the MoH, and the vaccine supply chain management of routine and Covid-19 vaccines.

2.3. Audit approach

This engagement was conducted under the responsibility of Gavi's Audit and Investigation function. The programme audit took place in two phases:

- Scoping – from 18 to 22 September 2023: enabling the audit team to assess the control environment and corresponding risks, to identify the key stakeholders concerned, and to share the list of documents necessary for the engagement. It also helped to conclude on the audit scope and procedures, with a view to undertaking the audit work; and
- Execution – from 6 to 16 February 2024: including an audit of key controls and initial review of sampled transactions, as well as undertaking agreed site visits to the central, intermediate, and peripheral levels.

3. Context

3.1. Introduction

General context

The Republic of Angola is a country on the west-central coast of Southern Africa. It is the second-largest Lusophone country in both total area and population and is the seventh-largest country in Africa. It is bordered by Namibia to the south, the Democratic Republic of the Congo to the north, Zambia to the east, and the Atlantic Ocean to the west. Its capital city is Luanda.

This former Portuguese colony declared its independence on 11 November 1975. After an extended period of conflict, peace finally arrived in 2002.

Angola boasts a significant economy within the sub-Saharan Africa region. Per 2023 estimates, it ranks as the fourth-largest economy (World Bank, 2023), following Nigeria, South Africa, and Egypt. This growth comes after a challenging period that included a recession from 2016 to 2020.

Principal demographic, social and development data points for the country are as follows:

- Population: 36.7 million inhabitants (WHO, 2023)
- Life expectancy at birth, total both sexes: 62.1 years (WHO, 2021)
- Literacy rate: 72.9% (World Bank, 2023)
- Human Development Index (HDI): 148th out of 189 (UNDP, 2021)
- Gini Index: 61.1 (World Bank, 2019), indicating significant income inequality.

Health context

According to the Human Rights Measurement Initiative, in 2022 Angola achieved only 55.4% of what it should be fulfilling in terms of the right to health, based on what should be possible at its level of income.

Immunisation

The WHO and UNICEF estimates of national immunisation coverage (WUENIC) from 2000 to 2022 indicate that a considerable number of children still remain to be vaccinated. This situation also worsened during 2020 and 2021 due to the COVID-19 pandemic. According to WHO Angola Annual Report 2023, in 2021, there were 36% more zero-dose children compared to 2019. Angola registered a total of 1,984,069 zero-dose children, with 407,000 in 2019, 492,000 in 2020, 553,000 in 2021 and 532,069 in 2022. The total number of zero dose children during this period is higher than the number of newborns in Angola, estimated by the National Statistics Institute (INE) in 2022 at 1,132,062 children.

During the COVID-19 pandemic, Angola received support from the COVAX facility, in terms of vaccine doses, equipment and cash. WHO estimated that, by 31 October 2023, 87% of eligible target population had received their first dose of a COVID-19 vaccine and 51% were fully vaccinated. A transition plan has been drawn up aiming to integrate vaccination against COVID-19 into routine immunisation and primary health care.

In 2022, the Ministry of Health and Gavi developed, with WHO's support, the "MICS Zero-Doses" project, to reduce the number of unvaccinated or under-vaccinated children. This project falls within Gavi's funding envelope, that targets those countries that are no longer eligible or no longer receive Gavi core financing. It aims to increase the routine vaccination coverage, specifically the Penta-3 indicator, by 10%, and to reduce the number of zero-dose children by 10% in 22 municipalities, across the 5 provinces with the highest number of unvaccinated children (namely: Luanda, Bié, Huambo, Cunene and Kwanza Sul provinces).

Key challenges faced by the Angolan Health System

- Financial constraints: The health system faces financial limitations, impacting investment in infrastructure, equipment, and medication availability;
- Uneven distribution of resources: Many primary care facilities, especially in rural areas, often lack adequate resources, staffing, and infrastructure;
- Limited human resources: There is a shortage of qualified healthcare professionals, particularly specialists, leading to long wait times and limited access to specialised care.

3.2. Government structures involved in implementing Gavi support

The national health system is organised across four different levels, and includes various centralised and decentralised components:

At the central level is the Ministry of Health, which is responsible for defining and conducting health policy throughout the country. The Ministry oversees the allocation of resources, establishes standards, and coordinates healthcare programmes at the national level.

At decentralised level there are three principal types of entity:

- Provincial Health Directorates (Direcções Provinciais de Saúde): which are responsible for implementing national health policies and programmes at the provincial level. They manage provincial health facilities, staff, and budgets.
- Municipal Health Departments (Repartições Municipais de Saúde): which oversee healthcare delivery within municipalities, managing health centres and posts. They coordinate with provincial authorities and ensure primary care accessibility.
- Health Facilities (Unidades Sanitárias): These are the healthcare institutions delivering services directly to the population. They range from health posts in rural areas, to more substantial provincial and central-level specialised hospitals.

National Directorate of Public Health (DNSP) and the EPI

The DNSP is one of the main directorates in the MoH. During the five-year audit period (2018-2022), the DNSP was the MoH's focal point in charge of managing Gavi's funds.

Within its departmental structure, the DNSP includes: the Immunisation Section; as well as the Administrative and Financial Unit.

The immunisation programme's accounting records, financial reports and supporting documentation archives are managed by a team of three individuals within the DNSP, which also manages funding from other external donor sources.

At the decentralised level, the EPI has teams in the 18 provinces which are each coordinated by a provincial supervisor. Each team comprises a range of technicians typically including a data manager, other programme technicians, logistics and cold chain technicians. A similar team composition is repeated at the municipal level. At the health facility level, there are one or more vaccination technicians who implement the programme's activities, including administering vaccines.

The central vaccine warehouse was built in 2021 to replace the previous facility. It accommodates 2 walk-in cold rooms, 1 walk-in freezer, and 10 ultra-cold refrigerators.

4. Detailed issues

In accordance with the partnership framework agreement (PFA) and Gavi's transparency and accountability policy (TAP), Gavi grants must be managed within a framework of procedures aligned with national legislative requirements and recognised international standards of accounting. This section 4 describes the main issues identified by the audit team, their impact, and proposed corrective measures. The audit issues are grouped according to five thematic subsections 4.1 to 4.5 below.

4.1. Governance

4.1.1. Insufficient programme coordination

Context and criteria

According to the inter-agency coordinating committee's (ICC) terms of reference of 2017, "*the ICC is reactivated to improve the coordination of partners, avoiding duplication of efforts or gaps in the implementation of health plans, projects, programs and actions, as well as to promote partnerships, jointly follow up on the activities planned in the programs and projects of the Expanded Program of Vaccination and other priority public health programs. Its objectives are the following:*

- *Coordinate the activities and technical support of partners*
- *Assess and issue opinions on plans, programs, projects, activities and budgets, as well as the respective reports*
- *Develop advocacy strategies at different levels of the Central, Provincial, Municipal Government, private sector, churches, among others*
- *Mobilize resources to execute activity plans*
- *Obtain consensus and commitments regarding the plans presented*
- *Recommend the development of plans and strategies to respond to specific and specific problems*
- *Monitor, monitor the implementation of operational plans."*

[…] The composition of the ICC is made up of the following key members:

From the Ministry of Health (MoH): 1. Minister of Health – Coordinator; 2. Secretary of State for Public Health - Deputy Coordinator; 3. National Director of Public Health, Coordinator of the Technical Group; 4. Director of GEPE; 5. Director of the General Secretariat; 6. CECOMA
From Partners: 1. Representative of the Armed Forces Health Services; 2. WHO representative; 3. UNICEF representative; 4. UNFPA representative; 5. Director of USAID; World Bank representative; European Union representative
From Civil Society: 1. Angolan Red Cross representative; Rotary International representative

"For its operation, the ICC meets monthly. Special situations may change monthly meetings to biweekly or weekly meetings. The meeting will be chaired by the Coordinator and in his absence by the Deputy Coordinator."

"The minutes should include a summary of recommendations and the degree of compliance with them. To prepare proposals and comply with ICC recommendations, there must be 4 commissions structured as follows:
i) Technical Committee
ii) Logistics Commission
iii) Communication and social mobilization committee

iv) Financial Commission"

According to Gavi's Grant Management Requirement – GMR 1.6 (April 2022) *"Annual Workplans, Budgets and Procurement Plans 1.6 Annual operational workplans, budgets and procurement plans shall be developed and submitted to Gavi. Once reviewed by Gavi, the plans shall be submitted to ICC for review and approval*".

Condition	Recommendation
The audit team determined that the existing ICC mechanism was ineffective as it lacked essential oversight elements, namely: 1. The ICC failed to hold regular monthly meetings as stipulated in its terms of reference (ToR 2017). The audit team obtained evidence that only seven ICC meetings were held during the period under review. i.e. a period spanning a total of 53 months (see annex 5 for the list of ICC minutes received). 2. Some of the ICC key members were not present during meetings. The audit team did not receive signed attendance lists for five of the seven ICC meetings mentioned above. The two attendance lists available only included 7 people at the 21 July 2020 meeting (in contrast to 76 people at the 28 June 2022 meeting), and therefore not all of the 15 key members stipulated in the ICC ToR of 2017 participated in the meeting. Furthermore, ICC meetings were not always chaired by either the Coordinator (Health Minister) or the deputy Coordinator (Public Health State Secretary), as was stipulated in it's the terms of reference (TOR 2017). 3. The meeting minutes did not demonstrate that the ICC was entirely fulfilling its role and objectives in terms of rendering strategic direction, oversight, planning, and promotion of the coordination and harmonisation of immunisation practices. There was a lack of evidence that all these topics central to the ICC's role were effectively discussed or addressed during the meetings. 4. There was a lack of follow-up of previous decisions/recommendations taken in previous ICC meetings. None of the meeting minutes from 2018 included any recommendations. None of the twelve audit issues contained in the prior 2019 Gavi programme audit report (carried out in May 2018 and finalised in February 2019) were implemented. There was no evidence that the agreed corrective action plan was followed up by the MoH or by the ICC, especially on the following action items: • Update the terms of reference of the Interagency Coordination Committee and technical subcommittees; • Reactivate the immunisation technical working sub-committees on priority issues, including participation from both MINSA and the partners, for discussion and regular follow-up of the commitment. 5. The audit team did not receive any formal documentation nor meeting minutes confirming the creation of the following commissions concerning technical, logistics, communication and social mobilisation matters. 6. Non-compliance with GMR 1.6: This GMR required that the ICC review and approve Annual Workplans, Budgets and Procurement Plans; however there was no reference to the approval of any of these documents by the ICC in any of the meeting minutes received. 7. There was no reference in the ICC meeting minutes to a review of progress made in executing the annual plan	The MoH should take actions to ensure that: - The ICC adhere to its terms of reference and hold regular meetings every month. This will ensure that all EPI matters related to the strategic direction, planning, and policy are discussed and decided upon in a timely manner; - The ICC enforce quorum participation, that all members regularly attend meetings. If a member cannot attend, they should send a representative in their place. ICC meetings should also be chaired by one of the two designated senior MOH officials. This will ensure that all stakeholders remain committed to the decision-making process; - The ICC address the relevant topics, to ensure that the committee's operations remain aligned with its strategic objectives. The agenda for each meeting should be carefully planned and circulated in advance to allow members to prepare; - The ICC establish a system for tracking and following up on decisions and recommendations (including those from external evaluators) made in previous meetings. This could involve assigning responsibility for each action to a specific member or creating a shared action plan, which is reviewed at subsequent meetings; - The ICC adhere to its terms of reference and formally create the four commissions with respective terms of reference, to ensure that their purpose and role is fulfilled; - The ICC present all relevant programmes' plans and budgets on a timely basis for approval, and that such approvals are formally documented in the meeting minutes; - A suitable dashboard be developed to track progress of the annual activity plan execution, including a budget follow-up

and the corresponding absorption of budgeted funds.	tool.
Root causes - Lack of adherence to ICC terms of reference; - Insufficient leadership and accountability.	
Risk / Impact / Implications There is a risk that critical programme issues and challenges may not be addressed, if the necessary governance arrangements are not effectively resourced or key stakeholders are credibly committed.	Action plan Please refer to annex

4.1.2. The EPI and DNSP's organisational frameworks were insufficiently defined

Context and criteria

Gavi's 2022 GMRs on ""*Programme management arrangements"* established the following provisions for an organisational framework, as follows:
1.1 The EPI Programme (appropriate government structures at provincial and municipality levels) will be responsible for project management and implementation under the overall guidance and supervision of the National Directorate for Public Health ("DNSP") Director of MINSA."
1.2 The Secretary General at MINSA shall be responsible for the financial management of Gavi grants, which shall be subject to the country's Public Financial Management systems and Gavi requirements."

Condition

The audit team noted the following deficiencies regarding the current organisational framework, governing the EPI programme and the MoH's *National Directorate for Public Health's role*, as the unit responsible for directing the programme:

1. There was no official document building upon the EPI statutes, defining its organisational structure and its operations and functioning;
2. The EPI was not visible and did not feature in any of the MoH's organigrams and statutes;
3. Neither the EPI and the DNSP had an officially approved organigram(s), nor did they have clear descriptions of their functions' roles and responsibilities (also see issue 4.1.5);
4. Both the EPI and the DNSP did not have a comprehensive set of policies and procedures that was officially approved (also see issue 4.1.6).

Root causes

Insufficient guidance and supervision from DNSP

Recommendation

The MoH should establish the requisite organisational framework to govern its immunisation programme and associated directorate (DNSP). Ideally this should be done by creating and approving the following instruments:

- Official statutes and documents defining the organisational structure and the functioning of both the EPI and the DNSP;
- Official approved organigrams and corresponding description of both entities' roles and responsibilities;
- A comprehensive set of policies and procedures tailored to each entity.

Risk / Impact / Implications

- The absence of a well-defined organisational framework, could result in inefficiencies and programme mismanagement, as well as weak decision-making processes.
- Unless roles and responsibilities are clearly defined, this could lead to overlapping duties, unaddressed tasks, and poor programmatic execution.

Action plan

Please refer to annex.

4.1.3. Insufficient information systems project management

Context and criteria

Between 2018 and 2022, the MoH and donors invested in innovative technologies to manage health information in real time. This includes three key systems governing immunisatoin data, namely:

- DHIS2 (District Health Information System). DHIS2 records and aggregates routine data (e.g. data from healthcare facilities, personnel, equipment, infrastructure, population estimates) as well as data on discrete events (disease outbreaks, survey/audit data, patient satisfaction surveys, longitudinal records of the patient, etc.).
- REDIV (Registo Digital Individual de Vacinação - Individual Digital Registration for Vaccination) which presents vaccination coverage in real time, based on the records from health facilities and mobile/advanced teams, and which enables the prompt recording of vaccinated recipients. REDIV also operates offline, such as if users are based in remote locations where internet connectivity may be challenging;
- IOTA (Issue Order Transfer Application) for supply management. IOTA, in conjunction with REDIV Inventory, which replaced the SMT cold chain management platform in 2019. IOTA is used at all levels, including health facilities, to manage the supply chain of vaccines and ancillaries. Using a smartphone interface, it allows for real time management of: transactions (e.g. Inventory, receptions, orders, consumption, disposals and transfers), stocks, batch monitoring, delivery dates, and the expiration of vaccines.

IOTA was developed by Logistimo India Pvt. Ltd, with funding from Gavi, based on an initial contract in March 2019, for pilot rollout and implementation across six provinces. Subsequent IOTA financing is provided by other sources, including currently the World Bank. In May 2019, Logistimo signed a contract with Equilibrium - Sistemas de Informação, SA as its local implementation and support partner, to work in conjunction with the MoH and the EPI. Although Equilibrium is no longer under contract with Logistimo, this national in-country partner continues to provide systems services and support to the MoH.

In 2021, the EPI started using REDIV for its COVID-19 vaccination campaigns. REDIV's is still in the process of being implemented for routine vaccine activities across select provinces. It was developed by Equilibrium, funded by the World Bank, and its code and data are owned by the Angolan government.

Condition

The audit team noted the absence of leadership and coordination governing the roll out of the EPI's various system-based solutions (namely, REDIV, DHIS2 and IOTA). Despite the complexity of implementing systems and cross-system co-dependencies, no project management office was put in place, to help steer and ensure that well-coordinated, efficient approach was designed followed and that the actual progress in implementing the systems was duly monitored and reported upon.

In addition, the absence of suitable IT project governance overall resulted in the following shortcomings:

- Absence of a defined project plan with clear milestones, enabling the tracking the progress and results of investments devoted to the roll-out of IT health systems. Specifically, at the time of the audit, IOTA and REDIV were used in all provinces and municipalities, but less than one third of health facilities – i.e. only 691 out of 2,380 (29%);
- Lack of ownership and a high degree of dependency on external IT support. The operation of IOTA remained highly dependent on the need for continued technical assistance provided by external IT consultants and companies. For example, most of the information requested by the audit team could only be located by third party consultants, not by EPI personnel. To date this situation has not been addressed as no systems' transition plan was put in place, including how to facilitate the building of capacity and transfer of knowledge over to the MoH;
- Sub-optimal use of IT systems:
  - Despite the significant amount of health data collected, the EPI has done very little data analysis in order to collate and identify key issues, trends, and improvement opportunities, etc;
  - No dashboard and critical alerts were in place to monitor for shortfalls or surpluses in vaccines stocks held across the various levels of the health system (i.e. provincial, municipal and health facility levels);

Recommendation

The MoH should implement the following actions:

- Advocate that an IT projects steering committee is created/ incorporated with the MOH's mandate, as responsible for monitoring their progress and implementation, as well as making key strategic decisions;
- Design and implement a transition plan focused on the provision of capacity building in systems design and development, so as to reduce dependency on external IT support;
- Promote the effective use of IT tools, with a focus on strengthening data entry, system maintenance, and data analysis through the design of appropriate data extractions and dashboards;
- Consolidate and streamline the use of IT health systems to avoid the duplication of effort and inconsistencies in the data.

○ Since October 2019, although the EPI has consistently used the IOTA system to manage vaccine stocks , in parallel the EPI logistics team also continued to intermittently used the SMT system between October 2019 to February 2024, in effect duplicating efforts in tracking logistics data.	
Root causes - Absence of adequate project management process; - Limited human resource capacity and insufficient knowledge transfers.	
Risk / Impact / Implications - Lack of leadership and coordination of IT projects may result in inadequate solutions implemented, inefficiencies and budget overruns; - Dependency on external IT support for system operation reduces operational efficiency in the long term. The absence of a proper transition plan for knowledge and capacity transfer to the MoH personnel exacerbates this issue. - The under-optimized use of systems like IOTA, characterized by low adoption rates, hinders effective vaccine management and oversight across different levels of the health system; - The duplication of IT tools and inconsistent data entries compromise the integrity and reliability of vaccine stock data and reduces the efficiency of logisticians' work; - Lack of sustained financing may cause interruptions in the connectivity of digital platforms.	Action plan Please refer to annex

4.1.4. Critical information gaps impacting programmatic decision-making

Context and criteria

The EPI prepares annual activity reports and submits these to the DNSP, the Secretary General and the Minister of Health. These reports should contain sufficient, relevant information contributing towards the strategic discussions and decisions taken at the programme leadership level, such as oversight over the annual plan and its execution, immunisation performance, the availability of key inputs including vaccines , follow-up on action plans, etc.

Condition

The five annual EPI reports from 2018 until 2022 did not contain all of the critical information necessary for the governance bodies and leadership to make informed decisions and be able to effectively steer the programme implementation. The audit team noted that the following components were missing in the annual reports' analytics:

1. Vaccine availability: delays in vaccine purchasing, stock-outs and under "stock min" events (see details in issue 4.4.1), vaccine losses (see details in issue 4.4.3), and satisfaction rates from provinces, municipalities and health facilities;
2. Overall monitoring of the programme budget execution;
3. The current status and progress in implementing IT project (e.g. IOTA and Rediv), highlighting the concerning the slow roll out, and lack of appropriation and use of these tools by the MoH (also see issues 4.1.3 and 4.4.4);
4. Results on supportive supervision and programme performance;
5. An update of action plan items designed to address any issues identified as well as new challenges encountered, and a follow-up of the status of prior year's action plans and recommendations, raised in past external audits and evaluations.

Root causes

- Absence of a comprehensive EPI reporting framework;
- Insufficient guidance and supervision from DNSP.

Recommendation

The MoH should implement the following actions:

- Adopt a standardised EPI annual reporting template which includes all of the required sections, to ensure completeness. The template will also help facilitate the comparison of performance across different years.
- Create comprehensive reporting guidelines, including mandatory sections, detailed explanations of data requirements, and the introduction of section by section summaries summarising key information and highlights;
- Strengthen the EPI's monitoring and evaluation practices (see also issue 4.5.5) and establish regular monitoring and evaluation check-ins throughout the year, to help improve the quality of data collected.

Risk / Impact / Implications

- Incomplete or missing data in EPI reports, such as detailed vaccine availability and utilization figures, can lead to poorly informed strategies and decisions. This could result in ineffective allocation of resources and delayed responses to public health needs.
- Without comprehensive details on vaccination rates, stock-outs, and vaccine wastage, the programme risks continued inefficiencies and missed opportunities to optimize vaccine distribution and administration.
- Failure to report on previous challenges and the status of action plans impedes the programme's ability to learn from past experiences and apply effective solutions to ongoing issues.

Action plan

Please refer to annex

4.1.5. Deficiencies in the DNSP and EPI's administration of human resources

Context and criteria

According to GMR 1 (2022), the "*EPI Programme (appropriate government structures at provincial and municipality levels), will be responsible for project management and implementation under the overall guidance and supervision of the National Directorate for Public Health ("DNSP") Director of MINSA*.".

The Programme Capacity Assessment (PCA) report of December 2021 stated that *"covered in the Financial Management Improvement Plan that is being implemented by MINSA is the need to clarify 'the responsibilities and functions carried out by Financial and Administrative Unit in order to optimize the management of EPI grants and activities'."*

According to GMR 1.3 (2022) "*MINSA shall nominate staff within the existing organization structure to have specific responsibility for oversight and implementation of Gavi support. These functions should comprise: Technical Coordinator, Project Accountant, Assistant Project Accountant and Procurement Specialist*."

Condition

The audit team identified the following issues in relation to the organisation of human resources at both DNSP and EPI levels:

1. Missing or inadequate job descriptions for the EPI and for some DNSP staff and management: the job descriptions reviewed by the audit team lacked details, as well as repeating several of the same tasks across multiple staff members. The team also noted that there were no terms of reference for: the Head of EPI; the focal points for both vaccination and for the surveillance of target diseases; and all of the DSNP/EPI finance staff. In addition, there was no evidence that the EPI head of logistics had been officially appointed. Whilst the Head of EPI carried out similar functions as the Technical Coordinator, it was not possible to verify if all the tasks for the Head role - as set out in the GMR 1.5 - were actually being carried out by the current incumbent. Similarly, as the finance team responsible for the EPI funding did not have job descriptions, the audit team could not verify if all of the designated finance tasks as set out in GMR 1.4 were being carried out by the team as intended.

2. The procurement specialist role as set out in the 2002 GMR 1.3, was not yet filled as at February 2024.

3. In addition, the audit team noted that the DNSP human resources team did not maintain copies of relevant personal information and documentation, including staff contracts, CVs, and individuals' diplomas. Based on the team's review, six staff members did not have a copy of their contract in their personnel file; two further staff members did have a contract, but it was no longer valid and had expired as at February 2024. Four staff members did not have a copy of their diploma in their personnel file. Furthermore, based on the information contained in four other staff members' personnel records, it was suggested that they did not have all of the relevant qualifications necessary for their position, including both accounting technicians, the focal points for vaccination and the focal point for surveillance of target diseases.

Root causes

Insufficient HR management, guidance and supervision in place for DNSP

Recommendation

1. The MoH should develop comprehensive job descriptions for all of its staff and management working on the immunisation programme. Existing job descriptions should be reviewed to ensure that all key tasks are effectively included and addressed, and that any unnecessary overlaps or task duplications are avoided;
2. The MoH should take appropriate measures to recruit and fill its vacancies for all of the programme's roles and functions required;
3. The MoH should ensure that all its staff members have the necessary qualifications and experience to adequately fulfil the designated position and responsibilities at the time that individuals are hired. The HR department should ensure that personnel files are complete and include all relevant documents, including a checklist to confirm that the minimum required documents are on file.

Risk / Impact / Implications

- The delay in issuing a detailed organigram and specific terms of reference for the EPI team risks inefficiencies and mismanagement within the team. Unclear roles can lead to overlapping duties, unaddressed tasks, and overall poor programme execution.
- The lack of required positions, in accordance with the GMR, and documentation in the HR files highlights a risk of inadequately qualified EPI staff, potentially affecting the quality of the programme and the financial management of funds.

Action plan

Please refer to annex

4.1.6. Lack of formalised and detailed operating frameworks

Context and criteria

GMR 1.1 stipulates that the "*EPI Programme (appropriate government structures at provincial and municipality levels), will be responsible for project management and implementation under the overall guidance and supervision of the National Directorate for Public Health ("DNSP") Director of MINSA. To enhance efficiency in the financial management at the DNSP, Gavi recommends implementation of the Financial Management Improvement Plan arising from the Gavi Audit of 2018 within the context of the existing structures of MINSA and Public Financial Management framework. The improvement plan includes but is not limited to amongst other things the following:*

- *Developing a Financial and Administrative Procedures Manual for the National Directorate of Public Health within the framework of the country's PFM and Presidential Decree*
- *A simplified version of the Manual being disseminated to all the municipalities*".

Condition

The audit team identified significant gaps in the completing the design, approval and operationalisation of policies and procedures governing the programme. Key gaps include the:

1. Absence of an officially approved accounting and financial management procedures over the whole audited period (see details in issues 4.2.1 and 4.2.2);
2. Absence of procurement procedures applicable for Gavi-supported purchases (e.g. smartphones for IOTA and REDIV projects - see details in issues 4.3.1 and 4.3.2);
3. Absence of an anti-fraud and corruption policy amplifying and operationalising the current legal framework (Law on Public Probity; *Lei da Probidade Pública*) into concrete procedures. Essential practices articulating the key elements of effective anti-fraud policies, such as a whistleblowing hotline, anti-retaliation policies, and mandatory conflict of interest declarations, were notably missing;
4. Lack of comprehensive logistics procedures covering the entire range of EPI activities, during the period under review (see details in issues 4.4.2, 4.4.3 and 4.4.4);
5. Lack of comprehensive Monitoring and Evaluation policies and procedures, including vaccination data review and validation, at all levels of the health system, and detailed procedures for supportive supervision (see details in issues 4.5.1 and 4.5.3).

Root causes

Insufficient guidance and supervision from DNSP

Recommendation

The MoH should develop, approve and implement the following operational and procedural manuals, ensuring these are aligned with existing national procurement laws and financial best practices:

1. DNSP/ EPI accounting and financial management procedures;
2. EPI-related procurement procedures;
3. Anti-fraud framework and corruption policy including a whistleblowing hotline, strict anti-retaliation policies, and mandatory conflict of interest declarations, to foster an ethical working environment;
4. EPI logistics-related standard operating procedures, particularly for critical supplies like vaccines;
5. Detailed EPI Monitoring and Evaluation policies and procedures, particularly for data review and validation processes at all levels of the health system, to strengthen the accuracy and quality of health data used, given it is a key input into strategic decisions, as well necessary for supportive supervisions.

Risk / Impact / Implications

- The absence of a formalised framework may lead to non-compliance with existing procurement laws.
- Inadequate procedural documentation can result in inconsistent practices and inefficiencies, particularly in critical areas affecting the effectiveness and responsiveness of the vaccination programme.
- Without officially approved financial procedures, the programme is at a heightened risk of misallocation and misappropriation of funds, compromising financial integrity.
- The lack of specific anti-fraud and corruption policies may make the programme susceptible to unethical practices, diminishing the overall effectiveness of the health initiatives.
- Insufficient Monitoring and Evaluation policies and procedures can lead to poor data quality and oversight, impacting decision-making.

Action plan

Please refer to annex

4.2. Financial management

4.2.1. Weak financial and accounting framework

Context and criteria

Article 23 on "Records and expenditures" of Annex 2 of the Partnership Framework Agreement signed between the Republic of Angola and Gavi stipulates that:
"*The Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any Other supporting documents evidencing expenses made with Gavi's funds according to the Country's fiscal requirements for a minimum of five (5) years after the completion of a Programme. In the event where Gavi provided funds are pooled with other sources of funding, accounts and records will equally be maintained for the pooled funds*."

For the 5-year period under review (2018 to 2022), the DNSP's receipt Gavi funding was channelled and sub-contracted via UNICEF and WHO. Consequentially, both these UN agencies transferred funds to the DNSP via several DNSP commercial bank accounts.

Condition

As mentioned in issue 4.1.6, the audit team noted that no approved manual of procedures was in place during the audited period, to cover the following key financial and accounting aspects:

- Expenditure approval process; accounting for expenses and income; bank reconciliations; reporting procedures; archiving procedures; segregation of duties; spot-checks on expenditure supporting documentation;
- Financial management oversight: assurance mechanisms carried out to monitor the activities of the DNSP finance team (e.g. monitoring agent, internal/external auditor, general inspection);
- In relation to funds advanced to Provincial Directions**:**
  - How the advance payment is made.
  - How the province should manage and account for funds received from central level.
  - Procedure for transfers to municipalities.
  - How the province should report, including timelines, templates, documents to be included – such as transaction listing in Excel, bank statements and activity reports.
  - Which controls the DNSP must implement before accepting the expenditure justification and how to document it.

At the time of the audit, a financial manual of procedures had been drafted by the DNSP finance team for the management of public funds starting in January 2023. However, this manual did not include most of the key aspects and processes mentioned above and was not referring to the use of Angolan Public Integrated Financial Management System (SIGFE). Therefore, since January 2023, Gavi funds were channelled out of the formal national Public Finance Management framework, which accounting, reporting and internal control procedures were not adhered to (also see issue 4.2.2).

Furthermore, this manual was not reviewed by finance experts and was not approved at the appropriate MoH level.

Root causes

Insufficient guidance and supervision from DNSP

Recommendation

It is recommended that the MoH and DNSP develop a comprehensive financial and accounting procedures manual, covering key aspects of financial management, (including especially expenditure, income accounting, bank reconciliations, reporting, archiving, financial management oversight) and defining suitable, robust internal controls to help prevent and detect error or fraud. This manual should be reviewed by financial experts to ensure it is integrated and consistent with the Angolan Public Finance Management system, and formally approved by the MoH.

Risk / Impact / Implications	Action plan
The absence of a formally approved financial procedures manual that meets internationally recognised standards and which is consistent with the Angolan Public Finance Management system, exposes the DNSP to significant compliance risks, which could lead to: - Penalties, reputational damage, or potential loss of funding from donors. - Financial mismanagement. This includes the potential for unauthorised or fraudulent transactions, which could significantly impact the DNSP's operational integrity. - Inconsistent financial reporting and inadequate monitoring of fund utilisation. - Inefficiencies in fund management and distribution, potentially delaying the implementation of health programmes.	Please refer to annex

4.2.2. Inadequate accounting practices and lack of records

Context and criteria

Article 23 related to records and expenditures of Annex 2 of the Partnership Framework Agreement signed between Gavi and the Republic of Angola stipulates that "*the Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes. The Government shall maintain such accounts and records and any Other supporting documents evidencing expenses made with Gavi's funds according to the Country's fiscal requirements for a minimum of five (5) years after the completion of a Programme. In the event where Gavi provided funds are pooled with other sources of funding, accounts and records will equally be maintained for the pooled funds*".

Condition

The audit team noted the following inadequate accounting practices:

- Absence of detailed and accurate accounting records, in violation of the provisions outlined in the Partnership Framework Agreement: several sheets (*Folha de Caixa*) related to programme-funded activities presented aggregated figures instead of detailed transactions and contained numerous accounting errors;
- Absence of precise and up-to-date information on the value and nature of expenses effectively incurred on specific activities;
- Absence of bank reconciliations, due to the absence of detailed and accurate accounting records;
- Lack of supporting documents or expenditure insufficiently justified (also see details in issue 4.2.5);
- Lack of reliable and detailed financial reports and absence of bank statements for expenditure implemented by the provinces;
- Deficient process for collecting and archiving the necessary accounting documents.

Root causes

- Absence of written policies and procedures
- Insufficiently defined roles and responsibilities

Risk / Impact / Implications

- Inadequate accounting practices, such as the lack of detailed transaction records and regular bank reconciliations, heighten the risk of financial mismanagement. This could lead to unaccounted expenditures and potential financial discrepancies.
- With no real-time information on expenditures and insufficient justification for expenses, there is a decreased level of transparency and accountability. This deficiency can undermine stakeholder confidence and jeopardize future funding from donors.

Recommendation

The MoH should implement the following actions:

- Adopt comprehensive accounting practices, in compliance with internationally recognised standards and including robust internal controls, to support the recording and reporting of transactions;
- Establish a suitable archiving system, to ensure that all financial documents are properly stored and readily accessible for audit purposes. This could include he use of digital archiving tools to facilitate the retrieval of documents.

Action plan

Please refer to annex

4.2.3. Inadequate funding mechanisms for EPI activities

Context and criteria

During the period covered by the audit, DNSP submitted funding requests to initiate activities and received the related disbursements on commercial bank accounts. Article 23 related to records and expenditures of Annex 2 of the Partnership Framework Agreement signed between Gavi and the Republic of Angola stipulates that "*the Government shall maintain accurate and separate accounts and records of each of the Programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the Programmes*".

Condition

The audit team noted the following inadequacies in the funding mechanisms of EPI activities:

- Disbursements made by UNICEF and WHO were received on another programme's dedicated bank account: between 2018 and 2022, a total of 24 instalments were deposited into the Malaria programme's bank account, instead of the EPI's bank account. In addition to further generating fund traceability challenges, the signatories of the Malaria programme's bank account, who approved payments and certified expenditure reports for activities funded by Gavi, were not involved in the implementation of EPI activities.
- Funding of some activities in the provinces were made through cheques addressed to individuals: funds for municipality-implemented activities in the Benguela province were made using cheques in the name of the Head of Municipality health department instead of conducting bank transfers, thus increasing the risk of misappropriation.

Root causes

Insufficient checks and balances

Recommendation

The MoH should:

- put in place appropriate segregation and ringfencing of various funding sources to ensure that monies for different programmes are managed through separate dedicated bank accounts. This will help in the correctly attributing and tracking expenditures against each specific programme's budget.
- introduce robust financial controls, especially in the provinces, to review and validate expenditures. In addition, this includes a process of switching over to using secure bank transfers instead of cheques to disburse funds, so as to improve fund traceability and reduce the risk of misappropriation.

Risk / Impact / Implications

- Using other programme's bank account to manage funds intended for EPI activities increases the risk of funds being used for unintended purposes.
- Increased difficulties to accurately track and report on fund usage as per donor requirements and could potentially violate funding agreements.
- Risk of Gavi funds being used for unapproved purposes.

Action plan

Please refer to annex

4.2.4. Dysfunctional fixed asset management

Context and criteria

According to GMR 5 from April 2022, the MoH must maintain a "*Fixed Asset Register (FAR) for all assets, including but not limited to cold chain equipment, vehicles and IT equipment procured or to be procured through Gavi grants to the GoA from start of Gavi grants going forward. This will be done at national and regional levels. These FARs will be maintained and updated regularly. All assets procured with Gavi funds will be tagged with unique identifiers and asset verification will be carried out at least annually, reconciling the physical assets count and condition to the FAR at all levels*".

Article 10 of the Partnership Framework Agreement signed between Gavi and the government, which states the following: "*The Government shall maintain, where available at a reasonable cost, all risk property insurance on the Programme assets (including vaccines and vaccine related suppliers) and comprehensive general liability insurance with financially sound and reputable insurance companies. The insurance coverage shall be consistent with that held by similar entities engaged in comparable activities".*

Condition

The audit team noted that the management of the fixed assets acquired with Gavi funds showed the following deficiencies:

- Lack of procedure for registering in and removing assets from inventory, as well as asset fault reporting mechanism;
- Lost track of approximately 8,200 smartphones purchased for the use of systems REDIV and IOTA: the EPI received approximatively 9,650 smartphones with funds from different donors (Gavi, UNICEF and World Bank) between 2020 and 2023. The following gaps were noted in the management of these assets:
  - The EPI was not able to provide a registry or list containing all smartphones purchased and their location and status;
  - The firm Equilibrium, which procured most of the smartphones, shared an Excel file named 'Phone data base' that showed fewer than 5,000 phones and had no indication of the individual to whom each phone was delivered, nor status or purchase price;
  - A separate inventory of phones, prepared by Equilibrium, showed only 1,301 inventoried phones;
  - According to utilisation reports, based on recent immunisation data entries input using smartphones and using the IOTA and REDIV applications, in January 2024 only 1,364 smartphones were being used in support of data collection for the programme;
- Lack of information recorded in the Fixed Asset Register: Gavi-funded assets were primarily maintained in an Excel spreadsheet lacking crucial information for complete asset tracking, such as date of registration, state of use, value, and identification code. While the EPI also started to use REDIV to track the inventory of equipment through the "REDIV Inventário", the system did not allow the registration of comprehensive asset information (e.g. acquisition value and source of financing);
- Fixed Asset Register not up to date: several instances were observed during field visits where the register had not been updated in a timely manner:
  - In Benguela DPS, a batch of equipment delivered in 2020 to 9 municipalities in the province (including 1 HP desktop computer, 10 wireless cards and 10 internet cards) was not included in the asset register;
  - In Luanda, only 1 of the 6 portable computers (Dell Optiplex 540) registered was in operation, none of the 8 tablets registered were in operation, and only 1 projector was in operation out of the 12 registered;
  - In the Benguela provincial deposit, the inventory showed 2 cold rooms instead of 3 (2 in operation, 1 out of order for over a year);
  - In the municipal depot of Baia Farta, the inventory showed 2 cold rooms instead of 4 (only 2 in operation), and the inventory showed 12 refrigerators and freezers (8 in use and 4 not functioning) instead of 9 (2 in operation and 7 out of order);

Recommendation

The MoH should implement the following:

- Develop and implement a comprehensive asset management system that includes: regular updates to the Fixed Asset Register; tagging of assets with unique identifiers; documentation of annual physical verifications; to ensure that all asset data remains accurate and up to date;
- Investigate the potential loss of approximately 8,200 smartphones purchased for the programme and provide a written report on the matter to Gavi;
- Introduce a vehicle management system to track the usage, maintenance, and operational status of each vehicle.
- Take appropriate measure to protect significant equipment and vehicles but ensuring that these are covered by insurance arrangements or policy.

<table>
<tr><td>- Absence of a control sheet for tracking fixed assets in stock in the central warehouse. For instance, a set of computer equipment (142 laptops, printers, mice) stayed in the warehouse since October 2023 waiting to be distributed without being recorded anywhere;
- Lack of periodic inventory of fixed assets: fixed assets inventories were not checked at least annually;
- Absence of a vehicle management system: vehicle logbooks were not used to control travel distances, purpose of trip, fuel consumption, maintenance and repairs, etc;
- Lack of insurance for main assets (including vehicles). Vehicles in the Luanda province were not insured against loss, theft or destruction.</td><td rowspan="2"></td></tr>
<tr><td>Root causes
- Absence of written policies and procedures
- Insufficiently defined roles and responsibilities</td></tr>
<tr><td>Risk / Impact / Implications
- Inadequate tracking and updating of the FAR leads to significant discrepancies in asset management, exposing the ministry to risks of asset loss, misuse, and inefficiency in asset utilisation.
- Non-compliance with Gavi's stipulations for asset management, including regular updates and verifications of FAR, poses significant compliance risks.
- The lack of proper asset management and insurance coverage for critical assets, especially vehicles, exposes the institution to potential financial losses due to damage, loss, or theft.</td><td>Action plan
Please refer to annex</td></tr>
</table>

4.3. Procurement

4.3.1. Gaps in the MOH's procurement framework

Context and criteria

According to GMR 1.3 (2022) "*MINSA shall nominate staff within the existing organisation structure to have specific responsibility for oversight and implementation of Gavi support. These functions should comprise: […] Procurement Specialist.*"

According to GMR 2.3.1 (2022) *"Procurement of supplies and services will be conducted by MINSA within the framework of the country's Public Procurement Laws as follows:*

- *All procurement of goods and services with Gavi funds will be conducted in a competitive manner, and comply with the national Public Procurement Regulations*
- *An Annual Procurement Plan (APP) will be prepared for all Gavi cash support. The APP for each Government financial year will be submitted to the ICC for review and approval, prior to the start of the relevant Government financial year and implementation.*
- *The Annual Procurement Plan together with a copy of the minutes meeting approving it will be communicated to Gavi prior to implementation.*
- *All procurement files will be made available for the annual audit of the financial statements and to Gavi or any consultant contracted by Gavi upon request."*

Furthermore GMR 2.3.2 states: *"MINSA to send quarterly progress reports to Gavi and or Consultant contracted by Gavi on status of planned procurements with details of any anticipated delays, causes of the delays and remedial action taken by management 12 months from the effective"*

Condition

The audit team noted the following deficiencies in the MoH's procurement framework:

a) The absence of clearly defined procedures articulating how the MoH implemented the Public Procurement Government Law (see also issue 4.1.6);
b) Inconsistencies in the procurement methods employed and corresponding documentation filed (e.g. quotes being obtained for purchases below the minimum required amount, and conversely not being obtained for amounts above the minimum threshold);
c) During the 5-year period under review, the MoH did not have a specific unit in charge of procurement In particular, no EPI procurement specialist was hired even though this a requirement according to the agreed GMRs;
d) Absence of an annual procurement plan (APP);
e) Procurement progress reports were not submitted every three months to Gavi, in accordance with the GMRs.

Root causes

- Lack of written policies and procedures;
- Roles and responsibilities not assigned;

Recommendation

The MoH should:

- Develop clear procedures elaborating its internal purchasing processes, setting out how a procurement request should be made, processed and approved and which staff members have the authority to carry out and approve each stage of the process;
- Establish a specific MoH procurement unit to cover DNSP procurement. A procurement specialist should also be recruited for EPI specific purchases, in accordance with the agreed Gavi GMR;
- Elaborate an annual procurement plan, which – ideally – is reviewed and approved by the ICC, on a timely manner. In addition. procurement quarterly progress reports should be submitted to Gavi.

Risk / Impact / Implications

- The programme may not achieve full value for money, for the goods and services that it procured;
- Purchasing might not have been consistent with the use of competitive procedures, according to a fair and transparent procedure, and EPI-specific project funds may not be used efficiently and effectively;
- Breach of public procurement law.

Action plan

Please refer to annex

4.3.2. Non-compliant programme purchases

Context and criteria

Public Procurement is governed by the Angolan public procurement law, amended in June 2016 under Law No. 9/16. Direct contracting was allowed for the execution of contracts with estimated value equal or lower than 5 million kwanzas. For contracts under 182 million kwanzas, bid tender limited by invitation is the required method. According to Article 5 of the abovementioned law, "*Bid tender limited by invitation, is a procedure of public procurement in which the public contracting entity invites various persons or corporate bodies to put forward a bid, based on the registration stipulated in Article 13 of this Law or based upon the ability procedure or recognized credibility for the execution of the intended contract";*

In December 2020, a new law revoking Law 9/16 was approved and entered into force on January 22, 2021. The new Law 41/20 allows for two main methods of awarding contracts: direct contracts (under 18 million kwanzas) and tenders. There are three categories of public tenders: by invitation for pre-qualified entities, restricted, and open. Restricted tenders and open tenders are required when the estimated value of the contract is equal to or exceeds 182 million kwanzas. Bid tender limited by invitation can be applied for contracts under 182 million kwanzas. Bidders must be pre-qualified to be able to participate in restricted tenders (per Articles 117 – 135 of the law).

During most of the audit period, the law in force was Law No. 9/16 on Public Contracting. According to this law, the managers of the Budget Units of the State Local Administration Bodies, like DNSP, have the Competence to Authorise the Expense up to 18 million kwanzas.

Condition

The audit team noted several instances of purchases funded by Gavi made outside of a valid procurement process:

- In September 2018, an amount of 45,045,966 AOA (USD 183,225) was paid to Chiko Caritas for a Survey *(*inquérito da cobertura vacinal após campanha de vacinação contra o Sarampo rubeola e Polio) which was performed by Grupo Core (another firm). No contract was provided for this service, nor a financial proposal from the selected company.In the absence of evidence of a procurement process the audit team could not conclude that the deal was awarded respecting the principles of transparency, competition, and value for money.
- Expenditures incurred without a written contract, or purchase amounts which exceed the limit as established in the Angolan public procurement law for restricted competition. In addition, the values of some purchases were divided into lots in order to apply a simplified procurement procedure, in violation of Art.º 25 of the Public Procurement Law, which stipulated that the division of lots should not allow the acquisition procedures to be changed. Questioned amount: 151.434.000 AOA (USD 278,372) - see details in Annex 8 table no. 1.

Root causes

- Undefined procurement process
- Insufficient level of oversight over procurement activities

Recommendation

The MoH should systematically document each step of the procurement process in each contract's corresponding file, in order to maintain traceability of the operations, and to demonstrate that each purchase duly complies with the public procurement law.

Risk / Impact / Implications

- Breach of the Angolan public procurement law;
- The absence of a formal procurement process undermines transparency, fairness, integrity, and accountability, thereby jeopardizing the ability to ensure value for money in programme purchases.
- The absence of clear contracts complicates management and oversight of supplier relationships and can lead to disputes or misunderstandings regarding deliverables, pricing, and performance expectations.

Action plan

Please refer to annex

4.4. Vaccine management

4.4.1. Vaccine stocks available were at critically low levels

Context and criteria

EPI fundamentals includes ensuring that all vulnerable populations have access to essential vaccines. Achieving this goal requires a multi-faceted approach, which includes accurately determining the target population demographic needs, and consequently the quantity of vaccine doses required. It also requires the timely procurement and distribution of doses to ensure that they reach the locations where they are most needed, to optimise vaccine coverage and public health outcomes.

According to the 2024 EPI manual, the minimum stock level (Stock Min) is the "reserve or safety stock quantity of vaccine that can be used if there is a delay in supply or if there is a sudden increase in demand for vaccine. Each service must maintain a reserve stock, which is usually calculated at 25% of the amount needed (for three months at central and provincial levels and one month at municipal at health facility levels). Experience may justify a greater or lesser amount."

Condition

The audit team visited the EPI central warehouse in September 2023 and in February 2024. During both visits, the team noted that all of the vaccine types in stock were at critically low levels. Significant delays in ordering vaccines were mainly due to the late approval of the 2023 national budget, which then translated into the belated availability of funds to secure the necessary vaccine orders. An analysis of the IOTA central vaccine stock data showed that there were recurrent and protracted situations, during which time vaccine stocks remained below the minimum stockpile levels, as summarised in the table below.

Table 2 – number of days under minimal stock levels by vaccine, between 1 Oct 20219 and 31 Dec 2022 (equ. 3.25 years):

Vaccine	Days under stock min	% total time during which vaccines levels remained below stock min.
BCG	758	64%
Yellow fever	817	69%
HepB	475	40%
PCV (Pneumo)	601	51%
Pentavalente (DTP)	748	63%
Pólio Oral	565	48%
Rotavírus	620	52%
Measles Rubella (MR)	742	63%
Tetanus-Diphtheria	763	64%

In February 2024, per the latest information available to the audit team, it was evidenced that the near stock-out situation was as yet, unresolved.

Root causes

- Delays in placing purchase orders for vaccines;
- Unavailability of secured financing for committing such orders.

Recommendation

The MoH should:

- Explore and identify the root causes for recurrent breaches of the minimum stock levels for protracted periods;
- Develop a suitable plan to address near or actual stock-outs, with a view to minimising or eliminating any adverse or disruptive impacts upon the immunisation programme; and
- Propose and agree a suitable timeline to securing the national budgeted funding, so as to ensure that vaccine purchases are ordered and arrivals are timely received, with sufficient lead time, to avoid stock levels failing below the minimum buffer levels.

Risk / Impact / Implications	Action plan
Recurrent shortages may result in lower routine vaccination coverage, as indicated in related issue 4.5.4, and therefore may increase the risk of vaccine preventable outbreaks.	Please refer to annex

4.4.2. Vaccine management framework insufficiently defined

Context and criteria

In 2023, the EPI has developed a manual of administrative procedures, covering vaccination-related topics such as: types of vaccines and diseases, vaccination calendar, cold chain management, communication, planning, and the information and monitoring system.

The last available EVM report which dates from June 2014, recommended developing standard operating procedures (SOPs) covering principal vaccine management activities, to create emergency situation guidance, and to distribute them to all the vaccine warehouses in the country.

Condition

The audit team noted that, during the five-year period 2018-2022, the EPI did not have any manual of procedures in place defining the overall framework covering the breadth of its operations. In November 2023, several brief memos on immunisation best practices, the use of cold rooms, and vaccination activities, were issued by the EPI team. Nevertheless, the 2014 EVM report's recommendation for developing suitable SOPs remains largely unaddressed, with no suitable procedures being put in place for several key areas, including:

- Cold chain equipment inventory;
- Maintenance plans for structures or buildings, transport and equipment;
- Emergency situations (e.g. fire, power outage, etc.);
- Temperature control;
- Vaccine handling and loss reporting (also see issue 4.4.3);
- Waste management;
- Supportive supervision at all levels of the health system.

To some extent the EPI's manual of administrative procedures which was developed in 2023, partially addressed some of these areas (in a piecemeal fashion), but the manual was not disseminated or made available across all stock facilities managing vaccines.

Root causes

- Absence of written policies and procedures;
- No overarching operational framework, to identify each corresponding operational component;
- Insufficient guidance and supervision from DNSP.

Recommendation

The MoH should:

- Continue to develop and implement a comprehensive set of SOPs which cover all aspects of vaccine management including: detailed guidelines on roles and responsibilities, and the frequency and conduct of controls, supervision, follow-up actions, and emergency procedures;

- Establish a schedule to regularly review and update SOPs so they remain pertinent, and incorporate new technologies, feedback from staff, and any changes in regulatory requirements or best practices.

Risk / Impact / Implications

The absence of comprehensive SOPs undermines the proper conduct of vaccine management, leading to potential operational inconsistencies or hazards. of the absence of standardised effective procedures spans across key areas including: vaccine storage, transportation, and emergency response, increasing the likelihood of vaccine wastage or other inefficiencies.

Action plan

Please refer to annex

4.4.3. Significant vaccine losses unreported

Context and criteria

The 2024 EPI manual, section 6, defines "*preventable losses are those that occur due to carelessness, lack of foresight or accidents. The most common causes are:*

- *Altered VVM (level 3 or 4).*
- *Freezing vaccines sensitive to excessive cold.*
- *Expired vaccine.*

In either case, this loss must be reported in the monthly report to calculate the real loss and adjustment in the purchase of vaccines and staff training".

Condition

The audit team analysed the vaccine stock data at both central (i.e. from SMT reports) and decentralised levels (from IOTA reports) and identified several significant closed-vial losses which were unreported (See also issues 4.1.4 – related to incomplete EPI reports and 4.4.2 – related to the lack of SOPs). The following incidents were identified:

- 2019 SMT report: 1,736,370 doses of Measles-Rubella expired between 31 March and 10 April 2019. These doses were part of a consignment of 7,931,670 vaccines received on 9 January 2019, of which 1,890,370 doses were due to shelf-expire by 10 April 2019;
- IOTA vaccine stock data from the decentralised levels highlighted that a total of 580,784 doses of IPV (Pólio Inactivada) were discarded (due to 80% expirations, 17% discarded due to VVM heat exposure, and some were broken) during the 5-year period under review;
- IOTA vaccine stock data also highlighted that a total of 3,630,300 doses of COVID-19 were discarded (83% expired, and 17% wasted for other reasons) during the period under review.

Considering that only 691 out of the 2,380 (29%) health facilities were using IOTA at the time of the audit, the losses illustrated above are probably not exhaustive, and actual losses were probably higher. These conclusions were also substantiated by the audit team's visits to various facilities and review of their stock registers, including the following examples:

- Depósito Municipal de Vacinas Cuito, register entry 12 February 2022: 27,650 x 0.5 ml syringes expired;
- Depósito Municipal do Soyo, register entry 4 November 2022: 61,000 x Vitamin A capsules expired;
- Deposito Provincial de Vacinas Cunene, register entry 30 November 2020: 129,700 doses of Oral Polio vaccine expired.

Root causes

- Lack of a systematic process to report vaccine losses;
- Insufficient guidance and monitoring from DNSP.

Recommendation

The MoH should:

- Strengthen its existing reporting system to ensure that any vaccine losses across various levels of the health system are timely and accurately, reported and escalated;
- Establish standard procedures for investigating significant losses, including detailed guidelines for how to conduct such investigations and requiring the mandatory reporting of any incidents. This will help to identify the incidents' root causes and ensure that corrective actions are implemented effectively.

Risk / Impact / Implications

The accumulation of preventable vaccine wastage represents a significant economic loss, including closed vial expirations and improperly managed vaccine doses. As illustrated by the audit team's review of the past five years, such losses can amount to millions of dollars of product, representing not just financial waste but also missed opportunities for conducting vaccinations.

The ineffective management and reporting of vaccine losses, also hinders the programme's ability to accurately forecast demand and to adjust its procurement strategies accordingly. This can result in both vaccine shortages or vaccine oversupply, adversely impacting the effectiveness of the immunisation activities.

Action plan

Please refer to annex

4.4.4. Weaknesses in vaccine stock data

Context and criteria

The management and accuracy of stock data plays an important role in inventory management, as well as feeding into forecasting, procurement, and demand planning processes. The EPI used various systems to manage its stock data, as follows:

a) Stock Management Tool (SMT) for entering and monitoring stocks of vaccines and other immunisation inputs;
b) IOTA for vaccine stock and supply flow information;
c) Primary data collection tools, such as:
   i. Stock control sheets (paper-based), intended as a backup at the Health Unit level – in cases of systems failure/ or lack of internet, to facilitate the update of electronic-based stock data later on;
   ii. Manual delivery notes tracing the delivery and receipt of vaccines and related material at different levels of the health system.

Condition

The audit team noted several weaknesses in the vaccine stock records (both computer and paper-based):

a) The quantities of stock registered in IOTA (either as entry, exit, discard, or other) at both health facility or municipality level were sometimes inconsistent with the presentation of doses contained in each vial, e.g. for a given vaccine, an incorrect multiplier for the number of doses contained in each vial was applied.
b) A significant number of "stock adjustment" entries were recorded in IOTA at central level, suggestive of the need to correct for frequent errors in data inputs. Furthermore, many of these stock adjustment entries were insufficiently justified (e.g. incomplete labelling such as "First count" or "Audit");
c) A significant number of vaccine discards recorded in IOTA with reasons like "Other", "VVM" or "Broken" were related to vaccine doses that had already shelf-expired at the time of recording the reason, suggesting that either the data entry was recorded belatedly or that the real reason was that the vaccines had in fact "Expired" having reached the end of their shelf-life;
d) Stock transactions were often recorded in IOTA with a significant delay in relation to the time of the event (e.g. issuances, receipts, discards, etc.), especially at provincial and municipal levels;
e) For the vaccine warehouses visited by the audit team at the Benguela provincial and municipal levels, several of these included weaknesses in their stock records, such as:
   - Errors in the calculation of final stock balance;
   - Failure to fill in information on vaccine issuances like vaccine expiry dates;
   - Stock sheets not archived from previous years;
   - Delivery notes and receipts for vaccines and other consumables for the current year, were not archived or kept on file.

Root causes

- Lack of controls over vaccine stock data

Recommendation

The MoH should:

- Put in place a series of checks and balances reviewing the accuracy of stock records generated across all levels of the health system, in order to consistently detect any errors and inconsistencies in the data. Once established, the existence and effectiveness of such controls should be validated;
- The EPI should regularly investigate and check the validity and justification all vaccine dose adjustments and discards/disposals recorded in IOTA.
- Conduct regular supportive supervisions at the sub-national level to ensure that immunisation data is accurately and timely recorded, and that the existing paper-based tools are used effectively to maintain continuity in the stock records.

Risk / Impact / Implications

Inconsistent data entries compromise the integrity and reliability of vaccine stock records.

Incorrect immunisation data entries and delayed updates to stock records, can adversely impact the EPI programme's ability to make data-informed decisions regarding the consumption of vaccine doses.

Action plan

Please refer to annex

4.5. Monitoring and evaluation

4.5.1. Lack of comprehensive M&E policies and procedures

Context and criteria

The practice of Monitoring and Evaluation (M&E) involves ensuring the effectiveness, efficiency, and impact of the immunisation programme. Main programmatic components that are examined as part of the M&E processes include: programme objectives and goals, performance indicators (measurable indicators related to vaccination coverage rates, incidence of vaccine-preventable diseases, adverse events following immunisation, stock-outs of vaccines or essential supplies, etc.), data collection methods, data quality controls, reporting procedures, supervisions and evaluations, feedback mechanisms, capacity building, etc.

Much of the necessary information on the immunisation programme is collected across three main information systems:

a) IOTA: vaccine stock and supply flow information.

b) DHIS2: used as the national health data and information management platform. Primary health information is first generated and recorded manually at the health facility level, to be subsequently compiled and forwarded to the municipal level, where a summary is input into DHIS2. Once recorded in DHIS2, the information is then accessible across the entire health system pyramid.

c) REDIV (Registo Digital Individual de Vacinação = Individual Digital Vaccination Registry): electronic immunisation register. Rediv provides real-time information that is collected on a smartphone at health unit level, for all vaccinations performed.

Condition

As mentioned in issue 4.1.2, the audit team noted the absence of comprehensive Monitoring and Evaluation policies and procedures, defining how the programme's performance is to be systematically tracked, analysed and reported upon. In particular, the following M&E programmatic procedures lacked sufficient definition and clarity, and how these were subsequently communicated and implemented was not properly elaborated:

- Overall strategy in the usage of programme-critical data collection tools (i.e. IOTA, SMT, DHIS2, and REDIV);
- Data collection, review, and validation procedures, especially at the primary level for data registry;
- Programme performance reporting process (also see issue 4.1.3);
- Supportive supervision process (also see issue 4.5.3).

This resulted in inadequate oversight of vaccination coverage rates, incidence of vaccine-preventable diseases, and other critical performance indicators (also see issues 4.5.2 and 4.5.3).

Root causes

- Absence of written policies and procedures;
- Insufficient guidance and supervision from DNSP.

Recommendation

The MoH should develop and implement robust, comprehensive M&E policies and procedures which assure the quality and usage of immunisation programme data, and focuses on the collection, review, and validation of data collected and recorded across the health system.

Risk / Impact / Implications

Without a comprehensive M&E policy, the EPI may be unable to measure its performance, and to detect and address potential inefficiencies.

The absence of defined processes to collect and analyse programme information may lead to poor data quality and unreliable performance information.

Action plan

Please refer to annex

4.5.2. Weaknesses in immunisation data collection and reporting processes

Context and criteria

The EPI team began using DHIS2 (District Health Information Software) from 2016 at the central level; from 2017 at the provincial level; and from 2020 at the municipality level. Key immunisation indicators in DHIS2, such us vaccination coverage, are tracked across all levels of the health system, including provinces, municipalities and health facilities. Data generated at the health facility level is recorded using a manual paper-based template. Subsequently, a summary of this data is escalated and digitally input into DHIS2 at the district level.

The EPI also uses data provided by the INE (National Institute of Statistics) to annually determine **each districts' target population for vaccination**. The INE's current population projections are based on estimates derived from the most recent national census (2014).

Country level WUENIC (WHO/UNICEF Estimates of National Immunisation Coverage) reports are also available: *"each year WHO and UNICEF jointly review reports submitted by Member States regarding national immunisation coverage, finalised survey reports as well as data from the published and grey literature. Based on these data, with due consideration to potential biases and the views of local experts, WHO and UNICEF attempt to distinguish between situations where the available empirical data accurately reflect immunisation system performance and those where the data are likely to be compromised and present a misleading view of immunisation coverage while jointly estimating the most likely coverage levels for each country*".[1]

Condition

The audit team noted the following weaknesses in the immunisation data collection and reporting processes:

- At the end of 2022, five provinces were still not using DHIS2 at their municipality level (Huíla, Zaire, Moxico, Lunda Norte and Lunda Sul). Other provinces are still rolling out DHIS2 **in their area, with progress in implementing the system across their administrative area remaining at a low level** (e.g. Bengo, Cuando Cubango, Malange and Cuanza Norte). For these provinces with incomplete DHIS2 coverage, their respective health facility reports and associated municipalities' aggregated reports were input into DHIS2 at the provincial (rather than a subsidiary) level;
- The DHIS2 data-entry indicators for completeness (C) and timeliness (T) remain unsatisfactory, despite an trend of gradual improvement over the past four years (see table below). In 2023, 85% of monthly submission inputs into DHIS2 were recorded, but only 69% of these were submitted on time. Also, during 2023, several provinces continued to experience significant delays submitting their routine reports, achieving a below-average performance (e.g. Cuando Cubango, Namibe Cuanza Sul, Zaire and Bengo – as highlighted in the table below).

Recommendation

The MoH should:

- Continue to roll-out DHIS2 across all municipalities, and provide technical training for how to operate the system, so that ultimately, the system is available and is consistently used in every municipality;
- Establish robust data entry controls to improve submission timeliness and completeness by the health facilities, and the timeliness of district-level data input.;
- Ensure that regular supportive supervisions are conducted across the sub-national levels to assess and improve the quality of the data entered into DHIS2;
- Review and update the demographic projections used in the vaccination target population and immunisation coverage calculations.

[1] From WUENIC report for Angola in 2022.

Table 3 – Completion (C) and timeliness (T) indicators for the submission of immunisation reports, by province, from 2020 to 2023:

	2020		2021		2022		2023	
PROVINCES	C	T	C	T	C	T	C	T
Bengo	9	3	9	3	10	7	74	52
Benguela	84	73	84	73	89	60	92	88
Bié	9	7	9	7	76	24	96	74
Cabinda	71	57	71	57	70	53	81	57
Cuando Cubango	33	14	33	14	34	17	65	40
Cuanza-Norte	100	60	100	60	100	57	100	78
Cuanza-Sul	75	60	75	60	69	42	68	47
Cunene	79	60	79	60	79	68	90	80
Huambo	5	4	5	4	86	18	82	74
Huíla	90	88	90	88	89	85	97	86
Luanda	81	47	81	47	79	64	82	65
Lunda-Norte	68	33	68	33	83	41	92	72
Lunda-Sul	80	58	80	58	78	63	80	70
Malange	100	56	100	56	100	91	100	99
Moxico	75	69	75	69	74	74	69	69
Namibe	9	7	9	7	100	1	99	44
Uíge	91	68	91	68	96	24	95	67
Zaire	6	1	6	1	40	9	61	52
Angola	**60**	**46**	**60**	**46**	**77**	**48**	**85**	**69**

- The target populations for vaccination were derived from the 2014 census results, and used estimates that, in general, understated the actual target population. As a result, the immunisation administrative coverages achieved each year – when expressed as a percentage – were significantly inflated by on average approximately 20 percentage points, due to the use of too small of a denominator.

Table 4 – Comparison between administrative coverages and WUENIC survey coverage estimates:

Vaccine	Coverage	2018	2019	2020	2021	2022	Average % points difference between WUENIC and admin data.
DTP1 (Penta1)	*WUENIC*	*74%*	*67%*	*61%*	*57%*	*53%*	23 pts
	Admin (MoH)	97%	90%	84%	80%	76%	
DTP3 (Penta3)	WUENIC	63%	57%	51%	45%	42%	21 pts
	Admin (MoH)	84%	78%	72%	66%	63%	
IPV	*WUENIC*	*40%*	*43%*	*43%*	*37%*	*38%*	25 pts
	Admin (MoH)	65%	68%	68%	62%	63%	

MR1	*WUENIC*	*50%*	*51%*	*44%*	*36%*	*37%*	29 pts
	Admin (MoH)	79%	80%	73%	65%	66%	
MR2	*WUENIC*	*23%*	*33%*	*29%*	*22%*	*25%*	18 pts
	Admin (MoH)	35%	52%	48%	40%	45%	
Rota2	*WUENIC*	*48%*	*58%*	*43%*	*34%*	*37%*	23 pts
	Admin (MoH)	75%	83%	64%	55%	58%	
PCV3	*WUENIC*	*59%*	*53%*	*53%*	*34%*	*24%*	24 pts
	Admin (MoH)	82%	79%	76%	58%	48%	

Root causes

- DHIS2 not used in all of the municipalities;
- Data entry controls were not fully implemented;
- Outdated census data used as denominator for administrative vaccine coverage.

Risk / Impact / Implications

Low levels of completeness and untimely data entries into DHIS2, typically lead to gap in health data, which can result in inaccurate assessments of vaccination coverage, undermining the effectiveness of public health interventions and hampering the EPI unit's ability to make informed decisions.

The use of unreliable public data could adversely influence strategic decisions, such as sub-optimal public health planning or resource allocation (see issue 4.4.1 on low availability of vaccines).

Repetitive or frequent evidencing of shortcomings in data quality (such as target population underestimates), without any strategy or plan to resolve the issue, undermines the credibility of: the vaccination data, the health information system, and ultimately the wider resultant programme (because vaccination coverage percentages are consistently becoming overestimated).

Action plan

Please refer to annex

4.5.3. Weaknesses in supportive supervisions

Context and criteria

Supportive supervision is a key monitoring and evaluation (M&E) element which provides feedback to strengthen other related components, and helps validate the functioning of important EPI processes, including compliance to agreed standards and procedures (such as: administering cold chain, managing supplies, collecting data, vaccination, etc.), ensuring data quality control, building capacity, and providing feedback and opportunities for continuous improvement at each level of the health system.

Condition

The audit team noted the following weaknesses in the conduct of supportive supervisions:

- There was no annual supervision plan in place (either at central, provincial or municipal level) making it impossible to accurately gauge and assess the programme's implementation rate for a given year, at any level;
- There was no evidence of written supervision reports being generated, shared or discussed between the central (to province level), provincial (to municipal level) and municipal (to health facility) levels.

Root causes

- Absence of a defined supervision process

Recommendation

The MoH should:

- Establish clear and comprehensive supervision policies and procedures that define the type, frequency, location, methodology, and tools (such as checklists and report templates) for monitoring and supportive supervision activities. These policies and procedures should also outline the review process, including how feedback is to be given and used for continuous improvement.
- Create and implement a comprehensive annual supervision plan at the central, provincial, and municipal levels. This plan should detail the expected activities and timelines.

Risk / Impact / Implications

Without robust supervision policies and procedures that incorporate continuous feedback mechanisms, there is a risk that procedural inefficiencies, once identified, may not be effectively addressed, leading to shoftcomings in service quality and potentially impacting operational performance.

Action plan

Please refer to annex

5. Annexes

Annex 1 – Acronyms

Acronym	Definition
AOA	Kwanza (currency of Angola)
BCG	Bacillus Calmette-Guerin vaccine
DNSP	National directorate of public health
DTP	Diphtheria tetanus toxoid and pertussis antigen
EPI	Expanded Programme for Immunisation (*PAV = Programa Alargado de Vacinação*)
EVM	Effective Vaccine Management
Gavi	Global Alliance for Vaccines and Immunisation
GMR	Grant Management Requirements
ICC	Inter-Agency Coordination Committee (CCIA in PT Acronym)
IOTA	Issue Order Transfer Application (Stock management software)
M&E	Monitoring and Evaluation
MINSA	*Ministério da Saúde da República de Angola* = MoH
MoH	Ministry of Health
MR	Measles rubella vaccine
PCA	Programme Capacity Assessment
PFA	Partnership Framework Agreement
REDIV	Registo Digital Individual de Vacinação
SMT	Stock Management Tool
SOP	Standard Operating Procedures
TA	Technical Assistance
TAP	Accountability and Transparency Policy
ToRs	Terms of Reference
UNICEF	United Nations Children's Fund
USD	United States Dollars
VAT	Value added tax
VVM	Vaccine Vial Monitor (*Monitor do Frasco da Vacina*)
WHO	World Health Organization (*OMS*)

Annex 2 – 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 be adhered to as applicable to guide operations. In addition, A&I staff will 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 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: opinion, audit notes and priorities

A. Overall audit opinion

The audit team ascribes an audit rating for each area/section reviewed, and the summation of these audit ratings underpins the overall audit opinion. The audit ratings and overall opinion are ranked according to the following scale:

Effective	**No issues or few minor issues noted**. Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met.
Partially Effective	**Moderate issues noted.** Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives.
Needs significant improvement	**One or few significant issues noted.** Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met.
Ineffective	**Multiple significant and/or (a) material issue(s) noted.** Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised**.**

B. 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 issue 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 issue 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 issue 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.

Annex 4 – List of ICC meeting minutes reviewed by the audit team

1. 02 March 2018 meeting (Presentation and validation of the results of the Vaccine Alliance post-transition mission);
2. 10 May 2018 meeting (‘Results of the National Vaccination Campaign against Polio, Measles and Rubella', 'Results of the Audit of grant funds granted by Gavi to MINSA', and 'The introduction of the Pneumo-13 and Rotavirus vaccines, Polio Transition Plan 2018- 2022');
3. 15 July 2019 meeting (Presentation of the ‘Epidemiological Situation of Polio', and the ‘Response Plan for the Provinces of Huíla and Huambo and Municipalities bordering these Provinces');
4. 20 July 2020 meeting (Presentation and discussion of the Introduction Plan for the Second dose of Inactivated Polio vaccine);
5. 21 July 2020 meeting (Introduction of the second dose of inactivated polio vaccine into Angola's national routine vaccination calendar in 2021);
6. 12 January 2021 meeting (Analysis of the Cold Chain Strengthening proposal for vaccination against COVID-19 to be presented to COVAX-Gavi);
7. 28 June 2022 meeting ('Approval of the work agenda', 'Review of MINSA's actions in the period 2017-2022', 'Review of actions developed by United Nations System Bodies', 'Main actions developed by bilateral partners between 2017-2021', and ' National Commitment to the health of children, women and the fight against major endemic diseases')

Annex 5 – Corrective action plan for audit issues

This annex was prepared by the MoH in response to the draft audit report and was shared with Gavi Secretariat on 20 December 2024. Detailed actions, timelines and responsibilities were proposed in the following action plan.

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
4.1	**Governance**				
4.1.1	The Ministry of Health must take measures to ensure that: - The CCI complies with its terms of reference and holds regular meetings every month. This will ensure that all EPI matters relating to strategic direction, planning and policies are discussed and decided upon in a timely manner; - The JRC must ensure a quorum, i.e. the regular attendance of all members at meetings. If a member is unable to attend, they must send a representative in their place. JRC meetings must also be chaired by one of the two designated senior officials from the Ministry of Health. This will ensure that all stakeholders remain engaged in the decision-making process; - The JRC addresses the relevant topics to ensure that the committee's operations remain aligned with its strategic objectives. The agenda for each meeting must be carefully planned and publicized in advance to allow members to prepare; - The JRC establishes a system for monitoring and following up on the decisions and recommendations (including those of the external evaluators) made at previous meetings. This may involve assigning responsibility for each action to a specific member or creating a shared action plan, which is reviewed at subsequent meetings; - The JRC respects its terms of reference and formally sets up the four committees with their respective terms of reference to ensure that it fulfills its purpose and role;	High	**Achieved:** 7 JRC meetings were held between February and December 2024. See Annex No. 4.1.1-1 **Achieved:** Of the 7 meetings of the JRC, 3 were chaired by the Minister of Health or the Secretary of State for Public Health, and 4 were chaired by the National Director of Public Health. See Annex No. 4.1.1-1 **Accomplished.** The main topics were the status of the polio outbreak, approval of response plans, results of vaccination campaigns. Survey evaluations. Presentation of the HPV vaccination plan, follow-up on preparations for the HPV campaign. The agenda for the meetings is sent to participants in advance and responds to the EPI's priorities **Complied with.** The recommendations of the JRC participants are taken into account and the degree of compliance with the previous recommendations is monitored in the ACTAS. See Annex No. 4.1.1-1 **Achieved**. Terms of Reference have been drawn up for the 4 JRC subcommittees: Technical, Communication and Social Mobilization, Logistics and Finance. See JRC Subcommittee Regulations in Annex	Silvia Lutucuta C.A Pinto de Sousa Helga Reis Freitas Silvia Lutucuta C.A Pinto de Sousa Helga Reis Freitas Helga Reis Freitas Alda de Sousa, Helga Reis Freitas Alda de Sousa, Helga Reis Freitas Alda de Sousa,.	Ongoing activity Ongoing activity Ongoing activity Ongoing activity

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	- An appropriate dashboard be set up to monitor progress in implementing the annual activity plan, including a budget monitoring tool.		No. 4.1.1-2. For the HPV Campaign, a Ministerial Order was issued appointing the members of the committees and the digital management subcommittee was included. See Annex No. 4.1.1-3 **Partially fulfilled** A dashboard has been set up to assess compliance with activities and financial execution. It is in the process of being completed for 2024, see Annex 4.1.1-4 For 2025, an integrated dashboard will be set up for monthly technical and financial monitoring of activities	Alda de Sousa Technician Marcos Santos Finance	Ongoing activity February 15, 2025
4.1.2	The Ministry of Health must establish the organizational framework necessary to manage its immunization program and associated directorate (DNSP). Ideally, this should be done through the creation and approval of the following instruments: - Statutes and official documents defining the organizational structure and functioning of both the EPI and the DNSP; - Approved official organization charts and corresponding description of the roles and responsibilities of both entities; - A comprehensive set of policies and procedures adapted to each entity.	High	**In the process of being fulfilled** The draft Internal Regulations for the DNSP and the PAV have been drawn up and sent to MINSA's Legal Office for review. After this stage, it will be submitted to the Minister of Health for approval and then published in the Official Gazette. See Annex 4.1.2-1 DNSP See Annex 4.1.2-2 EPI The regulations include organization charts and a description of the roles and responsibilities of each entity. The EPI Regulation covers the policies and governance mechanisms of the National	MINSA Legal Office Minister of Health National Director of DNSP, National Director of HR MINSA Legal Office	February 28, 2025

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
			Immunization Program, detailing the roles and responsibilities of the entities involved, including the three levels of the health system, as well as other ministries and partner institutions. It also establishes guidelines for the financing, management and ongoing development of the program, ensuring an integrated approach		
4.1.3	The Ministry of Health must carry out the following actions: - Advocate the creation/incorporation of an IT project steering committee with the mandate of the Ministry of Health, responsible for monitoring the progress and implementation of these projects, as well as making key strategic decisions; - Design and implement a transition plan focused on building capacity in systems design and development in order to reduce dependence on external IT support; - Promoting the effective use of IT tools, with emphasis on strengthening data entry, system maintenance and data analysis through the design of appropriate data extractions and dashboards; - Consolidate and rationalize the use of computerized health systems	High	**In the process of being fulfilled** The recently created EPI Monitoring and Evaluation Unit includes digital management technicians from DHIS, ReDIV and IOTA, with defined roles and responsibilities. By Ministerial Order, it was established that the Head of the Information and Communication Technologies Office would coordinate the Technical Group for the Development of the Digital Management of the HPV, which may extend its responsibility to other Programs. See Annex 4.1.3 - 1 A transition plan for handing over digital health skills and capacities to MINSA is in the process of being drawn up, supported by the World Bank, including the acquisition of hardware and software. Standard dashboards have been created in DHS-2 to facilitate analysis. a) reporting rate of routine vaccination information (completeness and timeliness), b) national and provincial coverage by antigen and comparison with the same period of the previous year, c) dropout rate and are used for monthly reporting, among others. See appendix 4.1.3 -2	Helga Freitas DNSP Paula Jordão GTI-C Helga Freitas DNSP Paula Jordão GTI-C Joaquim Saweka World Bank Health Project Portfolio Alda de Sousa	February 28, 2025 February 28th

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	to avoid duplication of effort and inconsistencies in data.		The Pilot Project for individual digital registration of routine vaccinations in 3 provinces and around 358 health units, using smartphones. This project will be expanded in 2025 to 21 provinces and around 2,400 health facilities, with support from GAVI through UNICEF See appendix 4.1.3 -3	Helga Freitas Paula Jordão Alda de Sousa	
4.1.4	The Ministry of Health must implement the following actions: ○ Adopt a standardized EPI annual report template that includes all the necessary sections to ensure completeness. The template will also help facilitate the comparison of performance between different years. ○ Create comprehensive reporting guidelines, including mandatory sections, detailed explanations of data requirements and the introduction of section-by-section summaries that summarize key information and highlights; ○ Strengthen EPI monitoring and evaluation practices (see also finding 4.5.5) and establish regular monitoring and evaluation checks throughout the year to help improve the quality of the data collected.	Medium	**Accomplished** Prepared and in progress. See monthly reports for July-November 2024 in Annex 4.1.4-1. The annual report is under development. **Accomplished.** It was created for monthly reports and is used even with annual data National evaluation meetings were held with the 18 provinces in May and August 2024. The EPI indicators and the integrity, timeliness and quality of routine and logistics data were reviewed, Planned monthly technical meetings to analyze data from the previous month, every 3rd week of the following month. Based on a protocol for data analysis, interpretation and feedback.	Alda de Sousa Augusto Mariano	February 28th

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
4.1.5	4. The Ministry of Health should draw up comprehensive job descriptions for all its staff and managers working on the vaccination program. Existing job descriptions should be reviewed to ensure that all essential tasks are effectively included and addressed, and that any unnecessary overlap or duplication of tasks is avoided; 5. The Ministry of Health must take appropriate measures to recruit and fill the necessary vacancies for all positions and functions in the program; 6. The Ministry of Health must ensure that all members of its staff have the necessary qualifications and experience to adequately carry out the position and responsibilities assigned to them at the time of hiring. The HR department must ensure that personnel files are complete and include all relevant documents, including a checklist to confirm that the minimum required documents are on file.	High	**Achieved.** A description of the roles and responsibilities of all EPI staff has been drawn up. See Annex No. 4.1.5.-1 **Accomplished.** The process of transferring the two qualified technicians to the EPI central level team has been completed a) A health technician specialized in logistics, with two years training at the Regional Institute of Public Health in Ouidah, who will be responsible for coordinating the logistics team and b) A doctor graduated from Humboldt University, with a degree in Public Health and extensive experience in program management, who will take over the coordination of the Technical Unit." Annex 4.1.5-2 Curriculum of the Logistician, in Annex 4.1.5-3 curriculum of the Doctor **Partially fulfilled.** The professional staff incorporated into the EPI has been strengthened. However, most of the staff are young nurses who are gradually being trained in their areas of responsibility. An individual development plan will be prepared The DNSP HR Unit has the complete documentation for each employee.	~ Baptista Monteiro Alda de Sousa	February 28, 2025
4.1.6	The Ministry of Health should develop, approve and implement the following operational and procedural manuals, ensuring that they are aligned with national public procurement laws and existing financial best practices: 1. DNSP/PAV accounting and financial management procedures;	High	Manual of Administrative and Accounting Procedures of the National Directorate of Public Health, in Annex No. 4.11.6-1	Pedro Cassandula	

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	2. Procurement procedures related to the EPI; 3. Anti-fraud framework and corruption policy, including a whistleblowing hotline, strict anti-retaliation policies and mandatory conflict of interest declarations, to promote an ethical working environment; 4. Standard operating procedures related to EPI logistics, particularly with regard to essential supplies such as vaccines; 5. Detailed policies and procedures for monitoring and evaluating the EPI, especially with regard to data analysis and validation processes at all levels of the health system, in order to strengthen the accuracy and quality of the health data used, as this is a key input for strategic decision-making and is also necessary for supportive supervisions.		MINSA's Public Procurement Unit has taken responsibility for the PAV's purchases and follows the Practical Manual of Angolan Public Procurement. See appendix: 4.1.6 - 2 Practical Guide to Preventing and Managing the Risk of Corruption and Related Offenses. Annex No. 4.1.6-3 See the EPI Technical Standards and Administrative Procedures Manual. Annex No. 4.1.6-5 The EPI Technical Standards and Procedures Manual has been finalized. Annex No. 4.1.6-5	Helga Freitas Alda de Sousa	
4.2	**Financial Management**				
4.2.1	It is recommended that MINSA and DNSP draw up a comprehensive financial and accounting procedures manual, which covers the main aspects of financial management (including especially expenditure, revenue accounting, bank reconciliations, reporting, archiving, supervision of financial management) and which defines adequate and sound internal controls to help prevent and detect errors or fraud. This manual should be reviewed by financial experts to ensure its integration and coherence with the Angolan public finance management system, and formally approved by the Ministry of Health.	High	**Partially fulfilled** Manual of Administrative and Accounting Procedures of the National Directorate of Public Health, in Annex No. 4.11.6-1 An Instruction for the use of MICS Zero Dose Project funds has been drawn up See Annex: 4.2.1.1-1		
4.2.2	The Ministry of Health must implement the following actions - Adopt thorough accounting practices, in accordance with internationally recognized standards and including sound internal controls, to support the recording and reporting of transactions;	High	**In the process of being fulfilled** **Not achieved**. Primavera software is in the process of being purchased for installation and finance staff will be trained. MINSA's	Sara da Silva	10 March 2025

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	- Establish an appropriate filing system to ensure that all financial documents are correctly stored and readily accessible for auditing purposes. This system can include the use of digital archiving tools to facilitate document retrieval.		General Secretariat for Health will carry out quarterly internal controls **Achieved.** The DNSP's financial archiving system has been properly organized, covering both electronic and physical formats for all transactions. An appropriate space has been designated on DNSP premises, with restricted access, guaranteeing the security and confidentiality of archived information.	MINSA General Secretariat	
4.2.3	The Ministry of Health must: - establish a proper separation and delimitation of the various sources of funding, in order to ensure that the funds earmarked for the different programs are managed through separate specific bank accounts. This will help to correctly allocate and track expenditure against the budget of each specific program. - introducing sound financial controls, especially in the provinces, to review and validate expenditure. In addition, this includes a process of switching to the use of secure bank transfers instead of checks to disburse funds, in order to improve the traceability of funds and reduce the risk of misappropriation.	High	The DNSP has separate accounts for immunizations and malaria. No other accounts have been authorized by the Ministry of Finance The Administrative and Financial Procedures Manual and the checklist of documents to be presented during the justification of funds were shared with the provinces. See annex: NO. 4.11.6-1 In coordination with IGAE and its deconcentrated units, external validation expenditure with Gavi funds at central level and in the provinces is underway. Results report to be shared with		
4.2.4	The Ministry of Health must implement the following: a) Develop and implement a comprehensive asset management system that includes: regular updates to the Fixed Asset Register; tagging of assets with unique identifiers; documentation of annual physical checks; to ensure that all asset data remains accurate and	High	**In the process of being fulfilled** The Ministry of Finance has developed the Integrated Management Platform for State Assets (SIGPE), which allows the	Sara da Silva	

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	up-to-date;		registration of fixed assets acquired. The purchases of motorcycles and cold chain equipment, financed with Gavi funds, will be duly registered on the platform. The registration of DNSP assets is currently underway, ensuring greater transparency and control in asset management	General Secretariat	20 February 2024
	b) Investigate the potential loss of some 8,200 smartphones purchased for the program and submit a written report on the matter to Gavi;		An investigation was carried out and 3,192 smartphones are in operation in the provinces. It was also investigated that 368 were lost, 684 were broken and 2,967 were in stock. See appendix: 4.2.4 - 2	Rafael Mingas DNSP	
	c) Introduce a vehicle management system to monitor the use, maintenance and operational status of each vehicle.		**Not fulfilled** The logbook for monitoring vehicle journeys, fuel consumption and maintenance records is in the process of being printed. Meanwhile, the system for monitoring maintenance, the operational status of vehicles and producing standard reports has yet to be developed.	Paulo Lourenço DNSP	January 10th, 2024
	d) Adopt appropriate measures to protect important equipment and vehicles, but ensure that these are covered by agreements or insurance policies.		**Not fulfilled** Pending financing .	Sara da Silva General Secretariat	
4.3	**Acquisitions**				
4.3.1	The Ministry of Health must: - Develop clear procedures that set out their internal procurement processes, defining how a procurement request should be made, processed and approved and which members of staff have the authority to carry out and approve each stage of the process;	High	The Public Procurement Unit has been set up and has trained staff who are responsible for procurement. Technical staff from the programs draw up the Procurement Plan and take part in the bid evaluation committee.	Marcia Santos	

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	- Create a specific Ministry of Health procurement unit to deal with DNSP procurement. A procurement specialist should also be recruited for EPI-specific procurement, in line with the agreed Gavi RMG; - - Draw up an annual procurement plan, which - ideally - should be reviewed and approved by the JRC in good time. In addition, quarterly progress reports on procurement should be submitted to Gavi.		See Annex: Ministerial Order No. 434A/MIN/MS/2022 setting up the Public Procurement Unit. The unit has 5 technical staff. See Annex: 4.3.1 - 1 See annex for the Annual Procurement Plan for purchases with Gavi funds for 2025. See annex: 4.3.1 - 2 The quarterly report on acquisitions with Gavi funds is in process.	Head of the Public Procurement Unit	December 31, 2024
4.3.2	The Ministry of Health must systematically document each stage of the procurement process in the file corresponding to each contract, in order to maintain the traceability of operations and demonstrate that each procurement duly complies with the legislation on public procurement.	High	The system is established in MINSA's Public Procurement Unit. The Practical Public Procurement Manual is attached The Electronic Dynamic procedure allows traceability. Example purchase of Gavi motorcycles	Sara da Silva	
4.4	**Vaccine management**				
4.4.1	The Ministry of Health must: ○ Explore and identify the root causes of recurrent breaches of minimum stock levels over prolonged periods; ○ Developing an appropriate plan to address near or actual stock-outs, with a view to minimizing or eliminating any adverse or disruptive impacts on the immunization programme; and	High	Four months before the following fiscal year, the DNSP sends the General Secretariat of MINSA the details of the annual vaccine purchases to be incorporated into the General State Budget. Letters requesting a financial quota for the purchase of vaccines in foreign currency are sent by the Minister of Health to the Minister of Finance. The allocation of funds is insufficient and often divided into several tranches. Eventually the requests are not met due to lack of funds. Plan B has been drawn up in the event of a persistent shortage of funds. The Plan for 2025 includes the purchase of vaccines with	Sara da Silva	

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	○ Propose and agree an appropriate timetable to guarantee budgeted national funding to ensure that vaccine purchases are ordered and arrivals are received on time, with sufficient lead time, to avoid stock levels falling below minimum reserve levels.		state funds from the debt to the WB for an amount of 24 million USD supplemented with funds from the debt to the European Investment Bank (EIB) for an amount of 5.5 million USD. The proposed schedule is for six-monthly disbursements: 1st disbursement March 2025, 2nd disbursement September 2025.	Secretary General of MINSA	
4.4.2	The Ministry of Health must: - Continue to develop and implement a comprehensive set of SOPs covering all aspects of vaccine management, including: detailed guidelines on roles and responsibilities, and the frequency and conduct of controls, supervision, follow-up actions and emergency procedures; - Establish a schedule for regularly reviewing and updating SOPs so that they remain relevant and incorporate new technologies, feedback from staff and any changes in regulatory requirements or best practices.	Medium	**Partially fulfilled** The following procedures (SOPs/checklists) have been updated and supplemented: a) Detachment of vaccine-derived waste, b) Vaccine management and disposal;	Alda de Sousa PAV Tshyazi Martin Augusto Mariano	28 March 2025
4.4.3	The Ministry of Health must: - Strengthen its existing reporting system to ensure that any vaccine losses at the various levels of the health system are timely and correctly reported and escalated; - Establish standardized procedures for investigating significant losses, including detailed guidelines on how to conduct such investigations and require mandatory reporting of any incidents. This will help identify the root causes of incidents and ensure that corrective actions are implemented effectively	High	Monthly analysis of doses used and doses lost with IOTA data has been incorporated into the monthly report See monthly reports Annex 4.1.4-1 A normative circular is in the process of being prepared to guide the immediate mandatory notification of vaccine loss from unopened vials.	Alda de Sousa Emmanuel Mbizi Alda de Sousa	January 31, 2025
4.4.4	The Ministry of Health must: - Establish a series of checks and balances that review the accuracy of stock records generated at all levels of the health system, in order to consistently detect any errors and inconsistencies in the data. Once established, the existence and effectiveness of these controls should be validated; - The EPI must regularly investigate and verify the validity and justification of all adjustments to vaccine doses and returns/forfeitures recorded in IOTA.	Medium	The IOTA digital platform makes it possible to identify discrepancies. It is part of the Unit's duties and responsibilities to carry out this activity. This aspect will be incorporated into the SOPs to be drawn up. Monthly check. It is part of the Logistics Unit's tasks and will be incorporated into the monthly report.	Tshiyase Martin Tshiyase Martin	February 28, 2025 February 28th

Ref.	Recommendation	Priority	Management responses/commitments	Responsible Person	Due date
	- - Carry out regular supportive supervision at sub-national level to ensure that immunization data is recorded accurately and in a timely manner and that existing paper-based tools are used effectively to maintain continuity of stock records.		Annual plan of supervisions by province. See Annex No. 4.4.4-1	Alda de Sousa	Ongoing activity
4.5	**Monitoring and Evaluation**				
4.5.1	The Ministry of Health should develop and implement robust and comprehensive M&E policies and procedures that ensure the quality and use of immunization programme data and focus on the collection, analysis and validation of data collected and recorded throughout the health system.	Medium	**Not fulfilled.** The Monitoring and Evaluation Unit will draw up a comprehensive and integrated M&E plan	Antonio Silva M&A Unit	March 29, 2025
4.5.2	The Ministry of Health must: - Continue to implement DHIS2 in all municipalities and provide technical training on how to operate the system, so that ultimately the system is available and used consistently in all municipalities; - Establish robust data entry controls to improve the timeliness and completeness of submissions by health units, and the timeliness of data entry at district level - Ensure that regular support supervisions are carried out at all sub-national levels to assess and improve the quality of the data entered into DHIS2; - Review and update the demographic projections used to calculate the target population for vaccination and immunization coverage.	High	The DHIS-2 platform is mandatory at national level. The Information and Communication Technologies Office (GT-CI) carries out the general management of the system. The PAV's M&E Unit has the appropriate staff. Training sessions are held annually. The Epidemiological Bulletin is presented weekly and silent municipalities are identified. The monthly systematic analysis of the completeness and timeliness of routine vaccination information will be reinforced in a videoconference with the provinces	Augusto Mariano	Monthly presentation starting December 30, 2024
4.5.3	The Ministry of Health must: - Establish clear and comprehensive supervision policies and procedures that define the type, frequency, location, methodology and tools (such as checklists and reporting templates) for monitoring and supportive supervision activities. These policies and procedures should also outline the review process, including how feedback should be given and used for continuous improvement. - - Create and implement a comprehensive annual supervision plan at central, provincial and municipal level. This plan should detail the activities and deadlines envisaged.	Medium	The EPI has drawn up checklists of supervisions from the central level to the provinces, from the provinces to the municipalities and from the municipalities to the health units. They are in the process of being digitized on the REDIV Platform. An Integrated Supervision Plan for 2025 has been drawn up. See appendix: 4.5.3 - 1	Irene Maturiri Alda Morais	January 30th, 2025