Memorandum on the Republic of Burkina Faso
Programme Audit Report

The attached audit report sets out the conclusions of the programme audit of Gavi's support to the Immunization Programme of the Government of Burkina Faso, implemented by the Ministry of Health (MOH). The audit work, conducted by Gavi's programme audit team in July and October 2025, focused on the use of Gavi grants disbursed between January 1, 2021, and December 31, 2024. These grants supported health system strengthening, operational costs for routine immunization and campaigns, as well as support from the COVAX Facility in 2021 and 2022.

This audit follows on from the one carried out in 2021, which concluded that significant improvements were needed in the country's management of Gavi support. The current audit reveals notable progress in the management of the Expanded Programme on Immunisation, given the challenging socio-security context.

The executive summary (pages 3 to 6) of the report sets out the key conclusions, details of which are described in the body of the report:

1. Overall, the audit concluded that the management of Gavi support by MOH **requires significant improvements** (page 3). This indicates that "Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, there is not yet reasonable assurance that the entity's objectives are likely to be met."

2. A total of twenty-one (21) recommendations were issued to address deficiencies in: (i) Governance; ii) Financial and accounting management; (iii) Procurement; (iv) Vaccine management; and (v) Monitoring and evaluation.

3. Key findings were that:

    a. The absence of a structured mechanism for tracking recommendations, including periodic reporting to the Inter-agency Coordinating Committee, has resulted in the incomplete implementation of planned actions, in some cases across multiple evaluation cycles.

    b. Similarly, the Steering Committee of PADS (*Programme d'Appui au Développement Sanitaire or Programme of Support for Health Development*) does not consistently adhere to its meeting schedule, limiting its ability to effectively oversee the activities of the PADS Programme Management Unit (PMU).

    c. Financial reporting on the management of Gavi grants by the PMU is incomplete in certain areas. In addition, weaknesses were identified in the accounting treatment of advances and in the monitoring of their justification and clearance.

    d. The audit identified expenditures supported by incomplete or non-compliant documentation. These issues stem from weaknesses in monitoring mechanisms and operational pressures

associated with the execution of certain contracts. Consequently, expenditures amounting to USD 14,784 were questioned.

e. Asset management for items procured with Gavi funding shows significant weaknesses, including the absence of a consolidated asset register and the lack of periodic physical inventories.

f. Weaknesses in the planning, awarding, monitoring and archiving of Gavi-funded contracts, affecting both transparency and compliance.

g. The implementation of successive EVM (Effective Vaccine Management) action plans remains limited, with unresolved actions being systematically carried forward through multiple evaluation cycles (EVM 2012, 2019, and 2024).

h. The national warehouse in Ouagadougou, constructed in 2021 with Gavi funding, is only partially operational due to technical deficiencies and the absence of adequate access roads.

i. The monitoring and evaluation system continues to exhibit weaknesses, many of which were identified in previous programme assessments. Progress in addressing these issues has been slow due to inadequate follow-up of action plans and limited oversight and engagement by governance bodies

The audit findings were discussed with the MOH, together with a request for reimbursement of USD 14,784. The MOH submitted a corrective action plan to the Gavi Secretariat in response to the audit recommendations and committed to making the reimbursement by end of 2026.

The Gavi Secretariat continues to engage with the MOH to ensure that the agreed actions are effectively implemented and that the requested amount is reimbursed in full.

Geneva, October 2026.

PROGRAMME AUDIT REPORT

Burkina Faso

June 2026

Gavi
The Vaccine Alliance

1. Executive Summary

1.1 Summary of key audit issues

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1.2 Overall audit opinion

Audit opinion:
The audit team assessed that the management of Gavi's support by the Ministry of Health (MOH) The audit team assessed that the management of Gavi support by the Ministry of Health of the Republic of Burkina Faso during the period audited **needs significant improvement**. This means that internal controls and risk-management procedures have weaknesses in their design or operation that could adversely affect the achievement of the entity's objectives.

To reduce the risks associated with the findings set out above, the audit team issued **21 recommendations** requiring the implementation of a corrective action plan (**Annex 10 of the full report**).

* The audit rating attributed to each section, the risk level assessed for each finding, and the priority level of recommendations are defined in Annex 3 of the full report.

1.3 Summary of issues

This report presents the findings of the audit of Gavi's programmes in Burkina Faso conducted in 2025. It covers various aspects of the management of Gavi's support by the Republic of Burkina Faso between 2021 and 2024. It follows on from the audit carried out in 2021, which concluded that significant improvements were needed in the country's management of Gavi support. The 2025 audit reveals notable progress in the management of the Expanded Programme on Immunisation, given the challenging socio-security context.

However, it also identified continuing governance, financial-management and programme-management challenges, several of which had already been addressed by recommendations from the previous audit and other internal and external programme evaluations.

Governance and organisational performance

The audit team noted that both the Ministry of Health (MOH) and its partners demonstrated sustained commitment to the Expanded Programme on Immunisation (EPI). Governance bodies, notably the Inter-Agency Coordination Committee (ICC) and the EPI Technical Support Committee, meet regularly and contribute to structured coordination between the Directorate of Vaccination Prevention (DPV) and technical partners. Furthermore, the Government consistently honours its co-financing commitments for the purchase of vaccines, and the country continued to deliver vaccination activities, including in regions affected by insecurity.

However, the audit notes that certain existing governance mechanisms could be further optimised to strengthen the overall effectiveness of the Programme's management. The ICC, despite its central role, is not systematically activated to monitor and facilitate the implementation of action plans resulting from internal and external evaluations. The absence of a structured mechanism for following up recommendations, including periodic reporting to the ICC, resulted in incomplete implementation of planned actions, sometimes across successive evaluation cycles.

Similarly, the Steering Committee for PADS (the Programme d'Appui au Développement Sanitaire or Programme of Support for Health Development) does not regularly adhere to its meeting schedule, thereby limiting its ability to effectively monitor the management carried out by the PADS Management Unit. Consequently, the Committee only ruled on certain strategic Programme documents at a very late stage: the 2023 annual report was not examined until December 2024, and the 2024 Annual Budgeted Work Plan was only reviewed at the end of the implementation period, also in December 2024.

At an operational level, the Directorate-General for Sectoral Studies and Statistics' (DGESS) of Health Systems Strengthening and Equity Acceleration Fund (EAF) activities requires further improvement. This is mainly due to the lack of a sufficiently structured framework, which hampers visibility over: the progress of activities, any difficulties encountered by operational stakeholders and the ability to address implementation delays effectively.

In terms of human resources, as already highlighted in 2021, the DPV still needs a forward-looking workforce plan. Specifically, the use of warehouse handlers engaged on an informal basis, without a formal contractual framework, exposes the Ministry of Health and its partners to operational and reputational risks..

Finally, the effectiveness of the PADS internal audit function remains limited because of a restrictive interpretation of its mandate and an organisational reporting line that does not adequately support its independence.

Accounting and financial management

The audit team notes that certain aspects of financial reporting require improvement to ensure a more accurate representation of the Programme's financial position. In particular, the fact that the PADS Management Unit reports all disbursements to Gavi as actual expenditure, without distinguishing between

amounts still awaiting justification or those that may not have been used by MSHP structures, may result in grant absorption rates being overstated or misinterpreted. Furthermore, there are shortcomings in the accounting treatment of advances and monitoring their justification. More comprehensive use of the functionality available in Tom2Pro would improve the accounting and monitoring of advances.

The audit team identified expenditures with incomplete or non-compliant supporting documentation, arising from weaknesses in monitoring arrangements and operational pressures associated with the execution of certain contracts. As a result, expenditures totalling USD 14,784 (CFAF 8,944,350) were questioned.

Regarding the management of fixed assets financed by Gavi, the weaknesses already highlighted during the 2021 audit have not been fully resolved. Issues such as – the limited use of fixed asset inventories, inadequate asset tagging, and the failure to record certain items acquired by UNICEF – persist. These shortcomings reduce the reliability of asset information and hinder optimal management of the Programme's essential equipment.

Procurement and contracting

The audit highlights weaknesses in the planning, awarding, monitoring and archiving of Gavi-funded contracts, affecting the transparency and compliance of the process. A review of the files reveals certain anomalies, notably bids containing unusual similarities that raised questions about whether the offers had been prepared independently. A contract valued at 8,070,350 CFA Francs (USD 13,339), for which more significant irregularities were identified, was questioned by the audit team. This amount is included in the total questioned expenditure of USD 14,784 reported above.

Furthermore, Procurement plans were not systematically submitted to the relevant governance bodies, the ICC and COPIL-PADS, for prior approval as required by Gavi's Grant Management Requirements. Changes made during implementation were also not adequately documented. The audit team also notes frequent recourse to derogation procedures, which may increase the risk of non-competitive practices. Finally, contract monitoring requires significant improvement. The process is not supported by available management software, and no consolidated dashboard is maintained to track contract progress, payments made and outstanding commitments systematically.

Vaccine management

Despite an improvement in the 2024 Effective Vaccine Management (EVM) assessment result, the implementation of successive EVM improvement plans remains limited, with unfulfilled actions being systematically carried over several evaluation cycles (EVM 2012, 2019 and 2024), and several longstanding challenges remain unresolved.

For instance, the national warehouse built with Gavi funding in Ouagadougou in 2021 is not yet fully operational because of technical malfunctions, inadequate access roads, the absence of an effective waste-management system and incomplete logistical arrangements. The Ministry of Health needs to implement an accelerated action plan to make the warehouse fully operational.

At regional level, there are continuing needs in terms of storage capacity, equipment maintenance and risk prevention measures. Several regional cold stores remain exposed to interruptions in their power supply because of reported faults in recently installed generators. Furthermore, suitable infrastructure for dry goods storage is either non-existent at the decentralised level, or is lacking in adequate safety and fire prevention measures.

The physical management of vaccines also requires improvement, particularly the organisation of vaccine storage at the central warehouse and temperature monitoring during transportation between decentralised facilities.

Finally, EPI staff knowledge and application of the Standard Operating Procedures remain uneven, due to staff having limited access to supporting documents and insufficient supervision from their line managers. This translates into various shortcomings, including lapses in stock movements tracking and reporting of lost/wasted vaccine doses. A formalised mechanism to periodically verify the stock data reported at each level of the health system, would help to strengthen the reliability of stock data and the traceability of supply flows.

Monitoring and evaluation

The monitoring and evaluation system has weaknesses, most of which were identified in past evaluations of the Programme but for which resolution has been slow, due to inadequate follow-up on action plans and limited oversight and involvement of governance bodies (see the section on governance above). For example, implementation of the Data Quality Improvement Plan (2023–2025) has been slow, with more than 50% of planned activities still not implemented, including: structural measures such as the development of data quality control guidelines; stakeholder cascade training; and interim evaluations of the plan. The weak level of implementation allows issues of poor-quality data to persist. In particular, the audit team notes significant variations in data quality across the country's various regions, with major discrepancies identified in seven of the thirteen regions. These weaknesses expose the Programme to the risk of strategic decisions being based on inaccurate information and limit its ability to prevent the resurgence of vaccine-preventable disease outbreaks in the affected regions.

It was also observed that the conduct of supportive supervision specifically focused on routine EPI activities remains infrequent, despite having recognised its importance in the 2022–2026 National Immunisation Strategy. Existing supervision is often integrated into or linked to vaccine campaigns activities, which means that critical EPI aspects are not addressed in sufficient depth, resulting in the persistence of data reporting errors at service delivery points and inadequate vaccine management practices. Greater involvement of health-facility managers in routine monitoring of EPI activities is essential to addressing these shortcomings.

1.4. Financial impact of audit findings

The financial impact of the findings is presented in the table below and represents the total amount questioned by the audit team, which could be subject to a request for reimbursement.

Table 1 – Summary of amounts questioned by the audit team in CFA francs and USD (in blue)

Grant	Expenditures incurred	Expenditures tested	Questioned expenditures	% of total tested that was questioned
CDS 1 and 2	5,304,574,622	746,388,416		
	8,767,892	*1,233,700*		
CDS 3	1,046,376,630	87,561,357	153,000	0.2%
	1,729,548	*144,730*	*253*	
EAF	1,208,554,774	78,397,976		
	1,997,611	*129,583*		
HPV	401,651,352	7,275,743		
	663,887	*12,026*		
MR	1,183,077,747	118,868,718	129,000	0.1%
	1,955,500	*196,477*	*213*	
PCV	106,187,933	106,000,000		
	175,517	*175,207*		

Grant	Expenditures incurred	Expenditures tested	Questioned expenditures	% of total tested that was questioned
HSS 3	3,873,591,442	2,854,111,671	8,145,350	0.3%
	6,402,630	*4,717,540*	*13,463*	
HSS 4	2,059,802,871	1,016,328,788	472,000	0.0%
	3,404,633	*1,679,882*	*780*	
RTS	86,900,713	0		
	143,638	*0*		
TCV	350,584,297	348,761,082		
	579,478	*576,465*		
IPV	819,012,882	23,899,785	45,000	0.2%
	1,353,740	*39,504*	*75*	
Other	16,964,127	0		
	28,040	*0*		
Total	**16,457,279,390**	**5,387,593,536**	**8,944,350**	**0.2%**
	27,202,115	*8,905,113*	*14,784*	