

Memorandum on the Programme Audit Report

For the Union of Comoros

The attached audit report sets out the conclusions of the programme audit of Gavi's support to the Immunization Programme of the Government of the Union of Comoro, implemented by the Ministry of Health (MoH). The audit work, conducted by Gavi's programme audit team in February and May 2025, focused on the use of Gavi grants disbursed between January 1, 2020, and December 31, 2024, for health system strengthening, the funding of operational costs for routine immunisation and campaigns, as well as support provided to the country under the COVAX Facility in 2021 and 2022.

This is the first programme audit carried out by Gavi's audit and investigations team in this country. The key points of the audit summary (pages 5 to 6), further detailed in the body of the document, are as follows:

1. The management of Gavi's grants was generally deemed to be inadequate (page 3), meaning that "internal controls and risk management procedures are either not in place or are not functioning. Most of the issues identified pose a high risk and could significantly jeopardise the achievement of the organisation's objectives".
2. Twenty-nine (29) recommendations were made in response to the deficiencies identified in: (i) Governance; (ii) Accounting and financial management; (iii) Fixed asset management; (iv) Procurement; (v) Vaccine management; and (vi) Monitoring and evaluation.
3. Key findings included the following:
 - a. The functioning of the governing bodies, in particular the Inter-Agency Coordination Committee (ICC) and its technical subcommittees, remains inadequate and does not allow them to carry out their mandates effectively, thereby undermining the immunisation programme's ability to be managed in a strategic, coordinated and efficient manner.
 - b. The planning process, particularly the preparation of the Annual Work Plan (AWP), remains delayed and poorly coordinated. This lack of anticipation has a direct impact on budget monitoring and the implementation rate of programme activities.
 - c. The lack of qualified staff, both at central and field levels, combined with recurring delays in the payment of salaries and allowances, as well as the heavy reliance on volunteers, jeopardises staff availability and affects the operational continuity of programme activities.
 - d. Weaknesses in accounting and financial management, coupled with inadequate internal and external oversight mechanisms, led to shortcomings in the substantiation of expenditure and in the implementation of procurement procedures. This resulted in questioning expenditure totalling USD 293,530.70, representing 24% of the audited expenditure.
 - e. In the absence of a satisfactory response to the findings of the various programme management evaluation missions, and due to the governance weaknesses mentioned above, long-standing challenges identified in vaccine management, data quality and the monitoring and evaluation system persist, thereby undermining the overall performance of the immunisation programme.

The audit findings were shared with the MoH, which took immediate action to address certain governance issues and responded by developing a corrective action plan to address the identified deficiencies. The country has committed to providing a response to the letter accompanying the final report, including the request for reimbursement for USD 293,531, by the end of May 2026 at the latest.

Gavi's Secretariat continues to work with the MS to ensure that the commitments made are implemented and to establish a reimbursement schedule for the aforementioned questioned expenditures.

Geneva, May 2026

PROGRAMME AUDIT REPORT

The Union of the Comoros

February 2026



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 for the period audited 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."

In order to reduce the risks associated with the 29 findings listed above, the audit team proposed recommendations requiring the implementation of a corrective action plan (Annex 8 of this 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 2 of this report.

1.3 Summary of issues

This report presents the results of the audit of Gavi's programmes in the Union of the Comoros which was undertaken in 2025. It covers various aspects of the management of Gavi's support by the country during the period 1 January 2020 to 31 December 2024.

Gavi grants were administered by UNICEF from 2020 to 2023, followed by the Directorate of Administration and Finance (DAF) at the Ministry of Health (MOH) from 2024 onwards. Although recent improvements have been noted, significant challenges remain in terms of governance, accounting and financial management, and monitoring the performance of the immunisation programme.

Governance and organisational performance

The governance of the Gavi-supported immunisation programme in Comoros is hampered by significant structural weaknesses. More than half of the recommendations from various evaluations have not been implemented due to a lack of: institutional monitoring mechanisms, coordination between Ministry of Health entities, and involvement of governance bodies. Governance bodies, such as the Inter-agency Coordination Committee (ICC), operate mainly in an information sharing capacity, without formally monitoring decisions or providing effective strategic guidance. The ICC's technical subcommittee and the Immunisation Technical Advisory Group (GTCV) do not fully fulfil their roles, with irregular meetings and low levels of member participation. These weaknesses in strategic guidance contribute to the persistence of various dysfunctions. Furthermore, the absence of formal accountability mechanisms resulted in low activity implementation rates and a lack of commitment from the staff concerned, particularly at the local level.

In addition, the internal control framework coverage was limited. No internal or external audits were carried out during the period audited, and national control structures are not sufficiently involved in the monitoring of Gavi funds. Added to this are difficulties in coordination between the CNPEV (programmatic) and the DAF (financial), leading to delays in processing fund disbursement requests and to the low absorption of funds.

Additionally, the planning process, particularly the development of the annual work plans (AWP), is delayed and poorly coordinated, limiting the implementation of planned activities. This lack of alacrity has a direct impact on budget monitoring, which remains incomplete. Indeed, the monitoring meetings as prescribed in the procedural manual are not held regularly, and the governing bodies are insufficiently involved in the analysis of budget variances and reallocation of resources. The lack of structured monitoring prevents timely, proactive management of funding.

Finally, human resources management is also affected by frequent delays in paying salaries and bonuses, unfilled vacancies and excessive reliance on volunteers, impacting personnel motivation and the continuity of activities.

All of these shortcomings lead to a low implementation rate of programme activities (33% in 2024).

Accounting and financial management

Accounting and financial management is affected by an inadequate procedural framework. Limited dissemination and a low uptake of the DAF manual by the operational teams, combined with the absence of detailed guidelines for several critical processes, hinder the harmonisation of practices and compliance with Gavi requirements.

Furthermore, the absence of formal accounting by the CNPEV since 2020 has prevented certified financial statements from being produced. In particular, this can be explained by a lack of qualified personnel with the necessary capabilities to ensure regular accounting. The deployment of Tom2Pro accounting system, which was supposed to address these needs, remains incomplete and poorly configured, preventing the preparation of reliable financial statements and adequate traceability of the funds provided by Gavi. These

shortcomings are exacerbated by inadequate archiving and backup procedures, exposing the programme to the loss of essential information and compromising transparency and financial accountability.

The management of bank accounts also fails to meet the prescribed requirements. The absence of a deputy signatory at the central level leads to frequent delays in processing payments. In addition, the use of a single comingled bank account to manage multiple grants, complicates financial monitoring and compromises the traceability of cash flows specific to each grant.

Finally, the monitoring and justification of advances is insufficient, with open advances, partly explained by a lack of follow-up and control mechanisms.

In the absence of necessary supporting documentation, the audit team questioned an amount totalling KMF 130,989,329 (USD 293,530.73), representing 24% of the expenditure tested over the period 2020 to 2024, including contracts.

Fixed asset management

Asset management is characterised by the absence of both a fixed asset register and physical inventory of Gavi-funded assets. No maintenance or insurance arrangements were established for equipment items. These shortcomings compromise the traceability of equipment, prevent monitoring of the assets' location and active status, and increasing the risk of loss, damage or misuse.

Procurement and contracting

With the exception of cold chain equipment, incinerators and vehicles/ logistical equipment) purchased via UNICEF in accordance with the agreement established between the Government of the Comoros and Gavi, all other purchases were made by the Ministry of Health's DAF in accordance with national procedures and its procedures manual. The audit revealed a lack of procurement plans throughout the period, which restricted visibility over annual requirements and resulted in procurement processes without appropriate competition. A review of a sample of procurement files for the period 2020 to 2024 revealed insufficient documentation of the contractor selection process, calling into question certain contracts.

Vaccine management

Major weaknesses persist in vaccine management, compromising the quality, safety and availability of products throughout the supply chain. The absence of approval and subsequent dissemination of standard operating procedures (SOPs) limits the consistency and application of good practice by field staff, leading to a lack of knowledge of standards, inconsistent practices and increased risks of vaccines losses or wastage. Monitoring the implementation of the effective vaccine management improvement plan (EVM) remains insufficient: nearly half of the EVM recommendations have not been implemented due to a lack of direction, coordination and integration within workplans and budgets. This perpetuates the weaknesses identified in previous evaluations, particularly in terms of infrastructure, stock management, training and supervision. Demand forecasts are often inaccurate, transport logistics are deficient, storage facilities are inadequate and vaccine record keeping remains poor, particularly at the decentralised level. The multiplicity of immunisation monitoring tools, the absence of standardised templates and the lack of quality control, limit the traceability and reliability of data, increasing the risk of stock-outs, overstocking or distribution of non-compliant vaccines.

Monitoring and evaluation

The programme's monitoring and evaluation system suffers from structural weaknesses that affect data quality, analytical capacity and accountability. The lack of clear and harmonised procedures for data validation, correction and traceability leads to persistent discrepancies between different tools and levels of data collection, as well as an excessive workload for health workers. The simultaneous use of multiple immunisation tools (paper registers, DVDMT, DHIS2) and insufficient training and IT equipment, detract from

data management and cause delays in the transmission of information. Monitoring the execution of data quality improvement plans (DQIPs) remains inadequate: corrective actions are not systematically monitored or evaluated, which perpetuates problems with the completeness, timeliness and consistency of reports.

Furthermore, the supportive supervision framework is incomplete and insufficiently applied: the frequency of supervisions is not respected, reports are poorly archived and the follow-up of recommendations is not formalised, limiting the impact of corrective actions in the field.

Finally, surveillance over vaccine preventable diseases (VPDs) is governed by an inadequate technical framework and inconsistent use of data collection tools. The lack of or non-adherence to manuals, guides and protocols, the coexistence of several data entry systems, and weak supervision and quality control mechanisms, limit early case detection and the system's responsiveness. Some so-called 'silent' districts do not report expected cases, which increases the risk of outbreaks and undermines the overall reliability of the surveillance system.

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 KMF francs and USD (in blue)

Grant	Tested expenditures	Inadequately justified expenditures	Unjustified expenditures	Irregular expenditures	Inadequately justified procurements	Irregular procurements	Questioned expenditures	% of tested expenditures that were questioned
		Finding 4.2.8	Finding 4.2.8	Finding 4.2.8	Finding 4.4.1	Finding 4.4.1		
UNICEF 2020-2024	404,112,671	27,855,850	21,495,000	3,431,000	55,543,850	8,033,000	116,358,700	29%
	912,955.89	61,481.58	48,063.02	7,474.85	125,100.40	17,916.65	260,036.50	
DAF 2024	86,221,895	895,000	-	440,000	4,333,100	5,731,000	11,399,100	13%
	197,227.38	2,047.26	-	1,006.47	9,911.70	13,109.32	26,074.75	
Advances to districts 2024	55,813,750	51,000	3,180,629	-	-	-	3,231,629	6%
	128,142.51	117.09	7,302.39	-	-	-	7,419.48	
Total	546,148,316	28,801,850	24,675,629	3,871,000	59,876,950	13,764,000	130,989,429	24%
	1,238,325.78	63,645.93	55,365.41	8,481.32	135,012.10	31,025.97	293,530.73	