

# **Memorandum on the Democratic Republic of the Congo**

## **Programme Audit Follow-up – Corrective Action Plan**

### **Implementation**

The attached Audit and Investigations report presents the conclusions of the second follow-up mission reviewing the implementation of the revised corrective action plan established by the Ministry of Public Health, Hygiene and Social Welfare (MSPHPS) in response to the Gavi programme audit conducted in 2022.

The 2022 programme audit assessed the management of Gavi support in the Democratic Republic of the Congo (DRC) for the period from 1 January 2018 to 31 December 2021 and concluded that programme management was unsatisfactory, identifying significant weaknesses in governance, financial management, vaccine logistics, and immunisation data systems. The audit resulted in 25 findings, including 13 essential recommendations, and led to the development of a corrective action plan comprising 71 actions.

A first follow-up mission conducted in April 2024 reported limited progress and prompted a revision of the corrective action plan. The present follow-up mission, conducted in August 2025, assessed progress against the revised plan.

The report's executive summary highlights the following conclusions:

1. The findings of this follow-up mission do not alter the overall “Unsatisfactory” audit opinion expressed in the 2022 programme audit. Internal controls and risk management practices remain insufficient, and several unresolved high-risk issues continue to threaten programme effectiveness.
2. As of August 2025, out of 72 corrective actions (including one additional action introduced during follow-up):
  - 26 actions (36%) were implemented;
  - 6 actions (8%) were considered not applicable;
  - 31 actions (43%) were partially implemented or in progress; and
  - 9 actions (13%) had not been implemented.

3. The nine actions not implemented include four essential recommendations, notably relating to:
  - a. Finalisation of legal and regulatory texts governing coordination bodies (including the CNP-SS);
  - b. The contractual status of all CAGF personnel;
  - c. Exemptions from taxes on banking activities; and
  - d. Persistent and critical operational deficiencies at the Kinkolé logistics hub, including vaccine stock-outs, poor building conditions, and non-functional fire safety systems.
  
4. A new audit issue was identified concerning the ineffective functioning of the committee responsible for monitoring the corrective action plan, including limited involvement of key stakeholders, absence of formal meetings, and lack of documentation. This weakness undermines the sustainability of corrective actions already undertaken.

The MSPHPS acknowledged the findings and is required to submit a new, streamlined corrective action plan, limited to actions not yet completed. This plan will replace all previous versions and constitute the sole reference for future monitoring. The overall audit opinion will be re-assessed during the next Gavi programme audit scheduled for 2026.

Geneva, May 2026

# PROGRAMME AUDIT REPORT

*Follow-up on the implementation of the revised corrective action plan (2024)*

**DEMOCRATIC REPUBLIC OF THE CONGO**

**March 2026**

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## 1. Executive summary

### 1.1 Overall audit opinion

During its 2022 audit engagement, the audit team assessed that the management of Gavi's support in the Democratic Republic of the Congo throughout the audit period under review, was in general **ineffective**. This means, "Internal controls, governance and risk management practices are not adequately designed and/or are not generally effective. The majority of identified issues is such that, the achievement of programmatic objectives is seriously compromised.

The findings of this 2026 follow-up mission do not modify this audit opinion, which will be reassessed during the next programme audit planned for 2026.

The findings of this follow-up mission on the implementation of the corrective action plan established by those concerned (per Annex 21 of the initial report) do not change the audit opinion, which will be reassessed during Gavi's next programme audit scheduled for 2026

### 1.2 Detailed summary

This report presents the status of implementation of the corrective action plan established by the Ministry of Public Health, Hygiene and Social Welfare (MSPHPS) following the programme audit carried out in 2022. That audit identified several weaknesses in internal control, leading to twenty-five findings, of which thirteen were classified as essential recommendations. In response, the MSPHPS proposed a corrective action plan consisting of seventy-one actions in total, sixty-four of which were to be completed no later than 31 December 2023.

A first follow-up mission on the implementation of the corrective action plan, conducted in April 2024, revealed a low rate of completion and led to a revision of the plan. Following this mission, the action plan was revised and comprised fifty-five open actions, thirty-seven of which were rescheduled to be completed by 31 December 2024, with the final action due no later than 30 June 2025.

The present follow-up – is the second mission to revisit the implementation of the corrective action plan, carried out by the Gavi audit team in August 2025, made it possible to observe notable progress, although certain essential recommendations still have not been fully implemented. The main conclusions are presented in the table below.

Aspects	Not yet due	Completion deadline expired				Total
		Not applicable	Implemented	Partially implemented/ ongoing	Not implemented	
Corrective measures planned following the audit carried out in 2022	0	6	26	31	9	72
Execution rate	0%	8%	36%	43%	13%	100%

(\* These figures take into account the most recent follow-up conducted in 2024 and present a cumulative view of the implementation status, incorporating the newly proposed action relating to the establishment of a committee to monitor the recommendations

The nine recommendations that have not been implemented (representing 13% of all recommendations) include, in particular, the following four, classified as "essential":

- Revision and finalisation of the legal texts governing the coordination bodies, in particular the National Steering Committee for the Health Sector (CNP-SS);
- The contractual status of all CAGF personnel;
- Exemption of taxes on banking activities;
- The persistence of significant issues in the operational management of the Kinkolé logistics hub, identified in 2022 and confirmed in 2024, notably the status and working conditions of handlers, shortages of routine vaccines at the central level (MR, YF and PCV13), the building's general condition still compromised by humidity, the non-functional integrated fire-response system (sprinklers), and large quantities of waste awaiting removal.

Overall, the mechanism for monitoring implementation of the corrective action plan—entrusted to a dedicated committee—did not function effectively. Certain overdue recommendations did not result in the expected actions, even though they could sometimes have been resolved by a simple validation meeting or by sending a formal communication.

## 2. Mission context and objectives

### 2.1. Context of the mission

Since 2002, the Government of the Democratic Republic of the Congo (DRC), represented by the Ministry of Public Health, Hygiene and Social Welfare (MSPHPS), has been in partnership with Gavi and received, during the 2021–2026 period, a total of USD 496.5 million, including grants for vaccine procurement and cash-based support. A Partnership Framework Agreement was signed on 30 October 2014 between the Government of the DRC and the Gavi Alliance.

In line with programme agreements and Gavi's transparency and accountability policy, any country receiving Gavi grants is periodically subject to a programme audit, the main objective of which is to ensure that funds, vaccines and associated supplies are used in compliance with the conditions agreed with Gavi and that resources are effectively and efficiently allocated to achieve the objectives of the programmes they refer to.

It is in this context that Gavi's programme audit team carried out, in August and September 2022, an audit of all Gavi support provided to the Democratic Republic of the Congo over the period from 1 January 2018 to 31 December 2021, during which a total of USD 505,841,500 was provided to the Government of the DRC. In the form of vaccine funding (USD 329,694,864) and cash support (USD 176,146,636).

Following this audit, the audit team submitted a draft report on 15 May 2023, to which the Ministry of Public Health, Hygiene and Social Welfare (MSPHPS) responded on 1 June 2023 with clarifications, responses, and a corrective action plan. The final version of the audit report was sent on 8 August 2023. A subsequent follow-up mission assessed the implementation of the corrective action plan from 22 to 26 April 2024. The final follow-up mission report, incorporating a revised corrective action plan prepared by the MSPHPS, was sent to the country in October 2024.

The present mission follows on from the prior 2024 follow-up audit. It assessed the implementation of the revised corrective action plan proposed by the MSPHPS. Following this mission, the recommendations were updated. The MSPHPS is therefore requested to submit a new revised action plan, covering only the actions that remain incomplete. This revised plan will supersede the previous one and constitute the single reference for monitoring the implementation of corrective actions by the MSPHPS.

### 2.2. Audit scope and objectives

In accordance with Article 20 of Annex 2 to the Partnership Framework Agreement between Gavi and the Government of the DRC, the latter is responsible for ensuring that:

- funds, vaccines, and related supplies received from Gavi for the sole purpose of carrying out programme activities;
- no misuse, waste, or illegal, corrupt, or fraudulent activities involving Gavi funds, vaccines, or associated supplies took place;
- expenses incurred through the use of Gavi funds are properly substantiated with supporting documentation sufficient to permit verification as legitimate programmatic expenditures.

Article 22 of Annex 2 to the Partnership Framework Agreement sets out the framework for programme audits. The main objective of the programme audit is to ensure that funds, vaccines, and associated supplies are used in line with the conditions agreed with Gavi and that resources are allocated effectively and efficiently to achieve the intended programme objectives.

The audit report formulates recommendations to address any deficiencies identified during the audit and to strengthen the management of Gavi support in the DRC.

The specific objectives of the present mission are to:

- assess the implementation status of the revised corrective action plan developed by the MSPHPS in response to recommendations from the previous follow-up audit, up to the end of August 2025; and
- evaluate the extent to which the revised plan has been executed compared with the updated timeline established during the last follow-up.

### 2.3. Conduct of the mission

The mission was carried out under the responsibility of Gavi's Programme Audit Team, with the support of an audit firm. It took place from 25 to 29 August 2025 in Kinshasa (DRC).

The mission included working sessions and interviews with key managers of the implementing structures, including: the Expanded Programme on Immunization (PEV), the Financial Management Support Unit (CAGF), the SANRU consortium of rural-health NGOs, the Inspectorate General for Health (IGS), the Assurance Provider, and Technical and Financial Partners (UNICEF, WHO, and UNOPS). A site visit was also conducted at the Kinkolé hub.