Memorandum on the Programme Audit Report For the Republic of Guinea-Bissau

The attached audit report sets out the conclusions of the programme audit of Gavi's support to the Immunization Programme of the Government of Guinea-Bissau, implemented by the Ministry of Public Health (MINSAP). The audit work, conducted by Gavi's programme audit team in May 2024 and March 2025, focused on the use of Gavi grants disbursed between January 1, 2020, 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 the one conducted in 2018, which identified several weaknesses in the Programme's strategic and financial management. While the current audit notes that MINSAP has introduced some recent structural and organizational improvements, key challenges highlighted in 2018 have not been adequately addressed, thereby limiting the overall effectiveness of the Programme.

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 MINSAP **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-five (25) 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. In the absence of a formal framework to monitor recommendations arising from Programme evaluation missions, commitments made by MINSAP are generally not implemented effectively, allowing significant weaknesses in Programme management to persist.

    b. Institutional instability—marked by frequent leadership changes within MINSAP and the lack of formal handover processes—disrupts continuity, weakens institutional memory, and undermines Programme implementation.

    c. No structured accounting system has been established to track the use of Gavi funds disbursed by UNICEF to MINSAP between 2020 and 2024. This situation required exceptional support from Gavi and led to the postponement to 2025 of the audit mission initially scheduled for 2024. Expenditures totaling USD 112,737 were deemed unsupported due to the absence of adequate documentation.

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

e. The absence of standard operating procedures for vaccine management, or other guiding documents, results in considerable variability in practices. Furthermore, staff responsible for vaccine management are largely untrained or insufficiently trained.

f. Maintenance of cold chain equipment is inadequate, leading to unrepaired breakdowns and reduced storage capacity. Storage facilities are unsuitable, poorly secured, and exposed to fire risks.

g. The quality of administrative data on vaccination coverage remains a concern, with only limited progress observed.

The audit findings were discussed with MINSAP, together with a request for reimbursement of USD 112,737 USD. MINSAP submitted a corrective action plan to the Gavi Secretariat in response to the audit recommendations.

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

Geneva, May 2026.

PROGRAMME AUDIT REPORT

The Republic of Guinea Bissau

March 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 support by the Ministry of Public Health (MINSAP) of the Republic of Guinea-Bissau during the audited period as “**needs significant improvement**” which means, “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.”

	To address the risks associated with these issues, the audit team proposed 25 recommendations, requiring the implementation of a corrective action plan (Annex 8 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 2 of this report.*

1.3 Summary of issues

This report presents the results of the audit of Gavi programme in Guinea-Bissau carried out in 2025. It covers the various aspects of Gavi's support to the Republic of Guinea-Bissau over the period 2020 to 2024. This audit follows on from the one carried out in 2018, which revealed several shortcomings in the programme's strategic and financial management.

The findings of this audit indicate that although recent structural and organizational improvements have been made by MINSAP, major challenges identified in 2018 have not been sufficiently addressed, reducing the programme's overall effectiveness

The audit noted some progress, particularly the revitalisation of the Inter-agency Coordinating Committee (ICCI) since 2022, with the recruitment of an executive secretary and regular meetings. Additionally, the establishment of the Programme Management and Coordination Unit (UGCP) in March 2024 marks an important step toward improving fiduciary management of Gavi grants. These actions demonstrate MINSAP's commitment to immunization, a major component of the Government's public health objectives.

Despite these encouraging developments, significant challenges remain in governance, accounting and financial management, procurement, vaccine management, and monitoring and evaluation.

Governance and organisational performance

In the absence of a formal mechanism for monitoring the implementation of recommendations from Programme assessments, commitments made by the Ministry of Public Health (MINSAP) in response to these recommendations have not been fully implemented.

This is particularly the case for the plan to improve Effective Vaccine Management (EVM) developed in 2019, the Gavi Grant Management Requirements (GMR) notified to the country in 2018, and particularly the corrective action plan established by MINSAP following the 2018 Gavi program audit, of which only two (2) out of fourteen (14) actions have been satisfactorily addressed. This reflects persistent weaknesses in the strategic management of the programme.

Until 2022, the Inter-agency coordination committee (ICC) suffered from a lack of regularity in its meetings, coupled with poor representation of its members and inactivity of its subcommittees. Encouraging initiatives were taken by MINSAP in mid-2022 with the recruitment of a dedicated ICC secretary, thereby improving the administrative preparation of meetings. However, the issue of participant representativeness and the operationalization of the ICC's four technical subcommittees have not yet been resolved, which limits discussions on technical issues during ICC meetings.

Institutional instability, marked by frequent leadership changes within MINSAP, has affected the continuity of actions and led to a loss of organizational memory, exacerbated by the absence of formalized handover procedures. These factors disrupt the management of the Program, slow down its implementation, and affect the consistency of actions in the medium and long term.

In May 2024, as part of ongoing efforts to improve the mechanism for managing Gavi grants to the country, MINSAP established a Gavi Program Management and Coordination Unit (UGCP). However, its existence and legal framework are limited to a letter of acceptance from the Minister of Health addressed to Gavi. The lack of clarification of the UGCP's responsibilities and legitimization of its mission within MINSAP affects the quality of its collaboration with other Program implementing entities.

Finally, the shortage of qualified human resources at the central and regional levels, combined with the lack of skills assessment mechanisms and capacity-building plans, hinders the effectiveness and continuity of the program's implementation.

Accounting and financial management

From January 2020 to September 2024, UNICEF provided fiduciary management of Gavi grants to the country. Since October 2024, MINSAP has been receiving funds directly from Gavi and managing them through the

UGCP. Weaknesses were identified in the justification of expenditures during both phases, due to unclear or poorly applied guidelines. The terms of reference with UNICEF did not specify the supporting documents required, while beneficiaries remain unfamiliar with the UGCP manual.

Contrary to the provisions of the partnership framework agreement, no structured accounting system was put in place to monitor the use of Gavi funds disbursed by UNICEF to MINSAP from 2020 to 2024. This situation required exceptional support from Gavi to MINSAP through a service provider (insurance provider) to reconstruct the accounts. This led to the postponement of the current audit mission, initially planned for 2024, to 2025.

The support provided by Gavi made it possible to reconstruct most of the accounts for the period. However, supporting documents relating to expenses amounting to 58,560,051 CFA francs (US$100,477) could not be found, and other supporting documents relating to an amount of 7,278,000 CFA francs (US$12,260) showed significant irregularities. This led to a total amount of 65,838,051 CFA francs (US$112,737) being called into question.

Furthermore, the audit found that during vaccination campaigns, no accounting documents were produced by MINSAP structures to certify the actual presence of actors in the field and justify the number of per diem days paid to them. Corrective action will have to be taken by MINSAP through the UGCP.

Finally, no comprehensive physical inventory has been carried out to provide an accurate picture of the fixed assets financed by Gavi. MINSAP does not have a centralized and up-to-date system for tracking fixed assets, nor does it have formal mechanisms for monitoring the maintenance of vehicles purchased with Gavi funding or for controlling the rational use of fuel allocations.

Procurement and contracting

Most of the procurement and contracting between 2020 and 2024 was carried out by UNICEF. MINSAP did not have a formal procurement plan. With the establishment of the UGCP, a procurement procedures manual was drafted and the UGCP is responsible for coordinating all procurement processes related to Gavi funding, with the exception of the procurement of vehicles and cold chain equipment, which continues to be carried out through UNICEF.

A review of the manual reveals that the procedures governing the procurement process make no explicit reference to the laws, regulations or Public Procurement Code in force in Guinea-Bissau. Nor do they provide details on any exemptions applicable to these national frameworks. This weakens the compliance of the procurement process with the country's regulatory requirements.

Vaccine management

The audit highlighted major shortcomings in vaccine and cold chain management, compromising the quality, safety and effectiveness of the expanded programme on immunization. The VCM improvement plan, developed following the 2019 assessment, has only been partially implemented, with nearly 60% of actions still pending.

Furthermore, the lack of standardised procedures and technical benchmarks leads to wide variability in practices. Vaccine management staff are largely untrained or insufficiently trained, with the last structured training session dating back to 2016.

Maintenance of cold chain equipment is inadequate, leading to unrepaired breakdowns and a deterioration in storage capacity. Storage facilities are inadequate, poorly secured and exposed to risks of fire, flooding or cold chain disruption.

Major shortcomings have been observed in the physical and administrative management of vaccines: failure to comply with the ‘first expired, first out’ principle, non-compliant storage, lack of tracking of expired batches and doses, errors in records and lack of quality control. Biomedical waste management is also deficient, with no clear procedures or secure collection channels.

Finally, the lack of inter-level coordination, the absence of accountability mechanisms and weak supervision limit the effective implementation of the necessary improvements.

Monitoring and evaluation

The audit highlighted persistent challenges in monitoring and evaluating the immunisation programme in Guinea-Bissau. In particular, the quality of administrative data on vaccination coverage remains a concern. Progress in this area has been slow. There are still discrepancies of 8 to 17 percentage points between official coverage rates and survey data. Beyond the target population data deemed obsolete by programme stakeholders, which skews the calculation of rates, the audit found that discrepancies in the data also stem from insufficient supervision of operational-level stakeholders through targeted training and the provision of practical guides for thorough data control at the time of entry into the system.

Furthermore, formative supervision was very irregular during the period reviewed, even though budget lines for these activities are available in the Gavi funding allocated to the country. However, the need for regular formative supervision is very evident in the health facilities visited during the audit.

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, and therefore could be subject to a request for reimbursement.

Table 1 – Summary of total amounts questioned by the audit in CFA francs and US dollars (in blue)

Entity	Expenditures incurred	Expenditures tested	Expenditures supported	Proportion tested that was supported	Unsupported expenditures (questioned expenditures)	% of total tested that was questioned
MINSAP via UNICEF Disbursements (Jan 2020 – Sept 2024)	876,116,030*	598,078,970	532,240,919	89%	65,838,051	11%
	1,455,100	*997,699*	*884,962*		*112,737*	
MINSAP via UGCP (Oct– Dec 2024)	630,632,865	498,923,152	498,923,152	100%	0	0
	998,785	*790,186*	*790,186*		*0*	
Overall total	**1,506,748,895**	**1,097,002,122**	**1,031,164,071**	**94%**	**65,838,051**	**6%**
	2,453,885	***1,787,885***	***1,675,147***		***112,737***	

(*) With regard to expenditures incurred by MINSAP relating to disbursements via UNICEF, the amount shown in this table is limited to the information reconstructed by DGASS with the support of the Assurance Provider recruited by Gavi. The completeness of expenditures over the period audited could not be confirmed.