

## Memorandum on Gavi's programme audit in the Republic of Mali

The attached audit report sets out the findings of the audit of Gavi's support to the immunisation programme of the Government of Mali, implemented by the Ministry of Health and Social Development (MHSD). The audit was carried out by Gavi's programme audit team between February and May 2024 and covered the use of Gavi grants disbursed between January 1<sup>st</sup>, 2020, and December 31<sup>st</sup>, 2023. These grants supported health systems strengthening, vaccine procurement, the operational costs of immunisation, as well as support provided to Mali by the COVAX Facility in 2021 and 2022.

This audit follows on from the one conducted in 2021, which had already highlighted several shortcomings in the governance and management of Gavi support. Despite some progress, particularly in infrastructure and cold chain equipment, most governance and operational management issues remain unaddressed. The key highlights of the executive summary of the audit report (pages 3 to 5), further detailed in the main report, are as follows:

1. The management of Gavi support by the MHSD was assessed as **requiring significant improvement** (page 3), which means that "internal controls and risk management practices are not adequately designed and/or not generally effective. The nature of these issues is such that, the achievement of the programme's objectives could be seriously compromised."
2. Twenty-four (24) recommendations were made to address shortcomings identified in the following areas: (i) Governance; ii) Accounting and financial management; (iii) Procurement; (iv) Vaccine supply management; and (v) Monitoring and evaluation.
3. Key findings included the following:
  - a. The lack of an appropriate mechanism to monitor audit recommendations has hampered satisfactory implementation of the corrective measures approved by the Ministry in response to the 2021 audit, particularly those related to the steering committees and human resources management. This shortcoming has negatively impacted the overall performance of the programme.
  - b. Although accounting and financial management has seen overall improvement compared to 2021, gaps remain in the monitoring of advances, the quality of supporting documents for expenses, and the traceability of Gavi grants, particularly those disbursed by UNICEF to MHSD structures.

- c. Gavi CCEOP and COVAX grants were used to buy important equipment, but their sustainability is compromised due to the lack of an effective maintenance plan.
- d. The programme monitoring and evaluation mechanism still shows significant weaknesses, such as insufficient structured training for stakeholders at each level of the health pyramid, irregular formative supervision, and the lack of a skills transfer plan from technical assistants to MHSD staff.

The audit findings were shared with the MHSD, and a reimbursement request for USD 93,974, which is the total amount of expenditure questioned, was also submitted to the MHSD by Gavi's programme team. In a letter to the Gavi Secretariat dated 19 June 2025, the MHSD agreed to take the action needed to address the identified shortcomings and to reimburse the questioned amount of USD 93,974.

Gavi's Secretariat continues to work with the MHSD to ensure that the commitments made are implemented and that the aforementioned amount is duly paid.

Geneva, August 2025

# PROGRAMME AUDIT REPORT

THE REPUBLIC OF MALI

NOVEMBER 2024

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## 1. Executive Summary

### 1.1. Audit findings by category

Section*	Finding	Risk*	Page
<b>4.1</b>	<b>Governance and organisational performance</b>		<b>11</b>
4.1.1	Lack of a formal framework for monitoring the implementation of recommendations	■	11
4.1.2	Weak strategic steering of the program	■	12
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4.5.3	Failure in designing capacity transfer plans from technical assistants	■	42

### 1.2. Overall audit opinion

For the period under review, the audit team determined that the management of Gavi's support by the Ministry of Health and Social Development **needs significant improvement**, which means that the internal controls, governance, and risk management processes 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.

In order to reduce the risks associated with the above findings, the team raised **24 recommendations** requiring the implementation of the remedial action plan (detailed in **Annex 9 of this report**).

\* The audit ratings attributed to each category, the level of risk assigned to each audit finding and the level of priority for each recommendation, are defined in Annex 2 of this report.

### 1.3. Detailed summary

This report sets out the results of the Gavi programme audit carried out in Mali in 2024, on covering various aspects of Gavi's support to the Republic of Mali during the period from 2020 to 2023. This audit follows the one carried out in 2021, which identified several shortcomings in the strategic management of the program, affecting the overall handling of Gavi's support to the country. The current audit team noted significant progress in terms of infrastructure and cold chain equipment, funded by Gavi. However, governance issues previously identified remain relevant and continue to impact various components of the program (financial management, vaccine management, monitoring and evaluation) and its overall performance.

#### **Governance and organisational performance**

Due to the lack of a monitoring mechanism for commitments made by the Ministry of Health and Social Development (MSDS) in response to the previous audit's recommendations, most of the agreed corrective actions have not been implemented. As a result, the weaknesses highlighted by the previous audit in 2021 have yet to be resolved, including the inadequate functioning of steering bodies and the absence of a formal organizational framework for the National Immunization Center (CNI).

Specifically, during the reviewed period, the Interagency Coordination Committee (ICC) lacked regular meetings, consistency in its agenda, and representative participation. Consequently, the ICC was unable to adequately monitor program performance, with impacts notably seen in the insufficient implementation of the Effective Vaccine Management (EVM) improvement plan and the weak support provided to the CNI in managing the program's operations. Despite efforts by the CNI leadership to establish effective program management, challenges remain in planning and monitoring activity implementation, as well as in organizing its human resources.

Management shortcomings were also noted within the Health System Strengthening Implementation Unit (UMRSS). Although the steering committee for this unit, responsible for Health System Strengthening (HSS) activities, meets regularly, its scope of intervention over the past two years has been incomplete. As of the 2024 audit, the committee had not yet reviewed the financial statements of the UMRSS for the fiscal years 2021, 2022, and 2023, nor the terms of reference for the UMRSS internal audit unit. This represents a significant gap in the mechanism established by the MSDS to ensure efficient management of resources allocated by Gavi.

#### **Accounting and financial management**

Gavi's HSS grants are received by MSDS structures through the UMRSS and the Global Fund/GAVI Project Management Unit (UGP GAVI/FM), and all other grants are received through UNICEF, in line with the tripartite agreement between MSDS, Gavi, and UNICEF.

The management carried out by UGP GAVI/FM has yielded generally satisfactory results in terms of documenting expenditures. However, the monitoring system for clearing advance payments made to MSDS decentralized structures was deficient during the period, and weaknesses were noted in the controls over payments to Community Health Workers (ASC).

The expenditures carried out by MSDS entities using funds disbursed by UNICEF revealed major deficiencies in the quality and completeness of supporting documentation. The execution of these disbursements is not adequately governed by principles for justifying different expense categories, as the PRODESS manual—serving as the reference framework—remains silent on this matter. Consequently, multiple shortcomings were identified in the sample of expenditures reviewed. Additionally, the accounting oversight of these disbursements showed failures in the identification and traceability of Gavi funding.

Finally, the Finance and Equipment Directorate (DFM) of MSDS had no documented procedures for the monitoring of fixed assets, and therefore, lacked a complete and up-to-date view of the assets funded by Gavi.

#### **Procurement**

Most of the procurement and contracting activities carried out between 2020 and 2023 were conducted as part of the Health System Strengthening (HSS) initiatives implemented by the UMRSS. The audit review revealed that the requirement to align Gavi grant management procedures with those of the Global Fund was not adhered to, particularly regarding the approval of annual Procurement Plans (PPM). Specifically, Gavi's formal approval was not sought for the validation of the PPM, contrary to the established practice with the Global Fund.

The analysis of procurement files related to construction and renovation works of community health centers (CSCOM) funded through Gavi HSS grants highlighted insufficient archiving of documents pertaining to the provider selection process, as well as delays in the execution of certain contracts, which adversely affected project closure timelines.

#### **Vaccine management**

The Effective Vaccine Management (EVM) assessment conducted in 2019 identified numerous weaknesses in program management and proposed a corresponding improvement plan. In 2021, the Gavi program audit noted the continued presence of several deficiencies in the management of vaccines and cold chain equipment, indicating a lack of implementation of the EVM improvement plan.

The current audit confirmed that most of these weaknesses remain unresolved, both in the deployment of Standard Operating Procedures (SOPs) for EPI management - presented as technical sheets - and in the physical and administrative management of vaccines and related supplies. The inadequate functioning of the Interagency Coordination Committee (ICC), as previously mentioned, has hindered effective monitoring of the implementation of the improvement plan stemming from the 2019 EVM assessment.

#### **Monitoring and evaluation**

Analyses conducted during field visits across various levels of the health system pyramid revealed weaknesses in the mechanism established for data quality control. In certain health centres, newly appointed staff were found to be either untrained or lacking proficiency in the DHIS2 (District Health Information System, version 2) reporting tool. At both central and decentralized levels, the data quality committee, established by ministerial decree, does not

convene regularly.

Moreover, data verification processes are often limited to a basic review of timeliness and completeness, without deeper validation. Deficiencies also persist in the regularity and quality of formative supervisions.

Finally, the audit noted that the transfer of competencies from technical assistants of NGOs CHAI and Muso to UMRSS personnel is neither documented nor monitored. An analysis of the agreements between MSDS and these NGOs revealed that this shortcoming is partly due to the poor design of capacity transfer plans and the ambiguity of the agreements regarding this aspect.

#### 1.4. Financial impact of audit findings

The quantitative impact of the findings is summarised in the table below, making up the total amount questioned by the audit team and therefore likely to be the subject of a request for reimbursement.

*Table 1 – Summary of total amounts questioned by the audit team*

FCFA - USD

Category / Relevant section of the report	1. Inadequately justified expenditures	2. Unjustified expenditures	3. Irregular expenditures	4. Unjustified advance payments	5. Overpayment of ASC premiums not recovered	Total questioned expenditures	% of total tested
	Section 4.2.6 / Annexes 5 & 6	Section 4.2.6 / Annexes 5 & 6	Section 4.2.6 / Annexes 5 & 6	Section 4.2.3	Section 4.2.4		
Disbursements made through UNICEF	18,740,364	138,808	31,225,000			50,104,172	4,1%
	33,138	234	50,772			84,144	
Disbursements made through UGP FM/GAVI				4,801,785	1,200,000	6,001,785	0,4%
				7,808	2,021	9,829	
Total questioned amount						56,105,957	2%
						93,974	