Memorandum on the Republic of Mozambique Programme Audit Report

The attached report sets out the conclusions of the supplementary programme audit of Gavi support managed by the Ministry of Health of the Republic of Mozambique. The work, conducted in December 2025, completed the review of supporting documentation for expenditures incurred during the period from 1 July 2018 to 31 December 2022. It complements the programme audit carried out in November 2023.

Since 2001, Mozambique has received financial and vaccine support from Gavi totalling USD 380 million. For the audit period, financial support totalled USD 45.9 million for health systems strengthening, immunisation campaigns and technical assistance. The country also received vaccines and immunisation supplies, including cold-chain equipment, and support under the COVAX initiative.

The executive summary on page 3 of the report sets out the principal conclusions, with detailed results in section 4 and the status of the action plan in Annex 6.

Key findings were that:

- The supplementary review did not change the overall opinion from the 2023 audit. The Ministry of Health's management of Gavi support needs significant improvement, particularly in the design and application of internal control and risk management procedures.
- As of December 2025, 18 of the 50 agreed action items (36%) were completed, 31 (62%) were in progress and one (2%) had not started. The digitisation of supporting documents improved the traceability of Gavi-funded expenditure.
- The audit team reviewed expenditure totalling USD 2,119,278, representing 9% of disbursements directly incurred by the Ministry of Health during the audit period. It questioned USD 1,143,335, equivalent to 54% of the sample.
- Questioned expenditure comprised USD 764,235 unsupported, USD 359,721 inadequately supported and USD 19,379 ineligible VAT.
- Unsupported expenditure included USD 740,764 in Zambezia, where local authorities attributed the loss of records to cyclones, and USD 23,470 of Ministry of Health expenditure for which no supporting documentation was provided.
- The main documentation weaknesses affecting inadequately supported expenditure related to vehicle rentals, workshops, flight tickets, fuel purchases, accommodation, freon gas, and maintenance and repairs. Root causes included weak internal controls, insufficient supervisory review and fragmented records-management practices.

Following communication of the final report, the Government of Mozambique formally acknowledged the findings, confirmed its intention to reimburse USD 379,100 relating to inadequately supported and ineligible expenditure, and provided additional information concerning USD 764,235 of unsupported expenditure.

Gavi and the assurance provider have been considering whether the USD 764,235 may be waived if sufficient evidence confirms that the underlying activities took place and that the requested documentation was destroyed by the cyclone. As of the latest follow-up reflected in September 2026, the final reimbursement date and the final decision on the proposed waiver had not been concluded and reported upon.

The Gavi Secretariat continues to engage with the Gavi Country Team, the assurance provider and the Ministry of Health to conclude the outstanding recovery and waiver decisions, while monitoring implementation of the agreed action plan.

Geneva, October 2026

PROGRAMME AUDIT REPORT

In complement to the November 2023 programme audit report

The Republic of Mozambique

April 2026

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1. Executive summary

This audit report supplements the previous audit carried out in November 2023, during which the audit team was unable to express an opinion on a significant portion of the Gavi-funded expenditures incurred by the Ministry of Health (MOH). It presents the conclusions of the review of the expenditures undertaken by the MOH during the 4.5-year period from 1 July 2018 to 31 December 2022.

MOH action plan implementation progress

Following the 2023 Gavi programme audit, a major effort was undertaken by the MOH to address the audit recommendations and implement the agreed action plan, with the support of the Gavi-funded assurance provider. As of December 2025, out of the 50 agreed action items, only one (2%) was not started, 31 (62%) were still in progress and 18 (36%) were considered completed.

In addition, given the overall context of an on-going national digitisation process, the audit team noted that a substantial volume of the MOH's supporting documents received for this review were digitally scanned. This process helped improving the traceability of Gavi-funded expenditures incurred by the MOH, while remaining consistent with the terms of the Partnership Framework Agreement.

Financial consequences of audit findings

The audit team reviewed a sample of expenditures totalling MZN 134,005,513 (equivalent to USD 2,119,278) drawn from the 4.5-year audit period from mid-2018 to 2022, representing 9% of the total disbursements that were directly incurred by the MOH during this period. The conclusions from this review were based on an assessment of all the supplementary documentation provided by MOH, and resulted in the audit team questioning a significant proportion of the expenditures, totalling USD 1,143,335, equivalent to 54% of the audit sample.

Most of the transactions questioned were deemed to be unsupported. A significant amount was inadequately supported due to the supporting documents being insufficient and inadequate with regards to the policies and procedures in place, as shown in the summary table below:

Table 1 – Summary of the supplementary review of expenditures

Category	Amount reviewed (MZN)	Amount reviewed (USD)		
Total expenditures reviewed	134,005,513	*2,119,278*		
Category of questioned expenditures	**Amount questioned (MZN)**	**Amount questioned (USD)**	**% questioned of tested**	**Details (report reference)**
Unsupported	48,295,183	*764,235*	54%	4.1
Inadequately supported	22,565,967	*359,721*		
VAT not recovered	1,268,160	*19,379*		
Total questioned	**72,129,310**	***1,143,335***		

Details from the review of expenditures are presented in section 4 of this report.

The prior 2023 programme audit report concluded that the MOH's management of Gavi support for the period under review was unsatisfactory, meaning that internal controls and risk management procedures were not established or were not functioning. If left unaddressed – the 12 high risk and 4 medium risk issues identified – could significantly compromise the achievement of the programme's objectives.

This supplementary review undertaken in 2025 does not change the overall audit opinion from 2023. The audit team determined that the MOH's management of Gavi support needs to improve further, particularly with regard to the design and application of internal control and risk management procedures. The timelines of the action plan currently under implementation are to be revisited and updated, to ensure that all of the risks identified during the initial 2023 Gavi programme audit and this supplementary review are fully addressed.

2. Scope and objectives

2.1. Scope of the audit

The Republic of Mozambique (Mozambique), through the MOH, has received financial and vaccine support from Gavi totalling USD 379.8 million since 2001. Financial support for the 4.5 year period from mid-2018 to end of 2022 totalled USD 45.9 million for health systems strengthening (HSS), immunisation campaigns, and technical assistance. Mozambique has also received support for vaccines and immunisation supplies totalling USD 243.7 million, including cold chain equipment.

Since 2020, COVAX has been managed by the Gavi Alliance with the aim of accelerating access to COVID-19 vaccines. The objectives of the COVAX mechanism were designed to complement and reinforce Gavi's strategic objectives, including its vision of "leaving no one behind in vaccination" and its mission to save lives and protect people's health by increasing the equitable and sustainable use of vaccines. Mozambique received COVID-19 vaccine doses worth USD 144.6 million and USD 20.7 million to support the distribution of COVID-19 vaccines and cold chain equipment from the COVAX initiative.

The audit period covered funds managed by the Ministry of Health between the 4.5 year audit period from 1 July 2018 to 31 December 2022. The following table details Gavi's support to Mozambique's immunisation programmes during this period:

Table 2 – Gavi and COVAX financial support to Mozambique during the period July 2018, to December 2022[1] (amounts in USD):

Grant:	2nd part of 2018	2019	2020	2021	2022	Total (USD)
HSS	*3,584,032*	*7,734,816*	*9,207,373*	*3,790,640*	*5,181,183*	*29,498,044*
CDS	-	-	*775,129*	*3,866,915*	*7,761,519*	*12,403,562*
Campaign op. costs	-	-	-	-	*2,899,104*	*2,899,104*
Vaccine introduction grant	-	-	-	*1,082,311*	-	*1,082,311*
Switch grant	-	-	-	-	*263,560*	*263,560*
Total	***3,584,032***	***7,734,816***	***9,982,502***	***8,739,866***	***16,105,366***	***45,909,381***

2.2. Audit objectives

In line with the Partnership Framework Agreement between Gavi and the Government of Mozambique, effective December 2013 (the PFA) and with Gavi's transparency and accountability policy, countries that receive Gavi's support are periodically subject to a programme audit, for which the primary objective is to provide reasonable assurance that Gavi's resources and support were used for intended purposes in accordance with Gavi's agreed terms and conditions and in line with the designated programme objectives.

2.3. Audit approach

In November 2023, a programme audit was conducted using a risk-based audit approach, for which the results of the review of the programmatic areas were completed and published in November 2025. The initial audit's findings of the sampled expenditures was inconclusive, as the audit team was unable to express an opinion on a significant proportion of Gavi-funded expenditures incurred by the MOH.

It was therefore exceptionally agreed to conduct a supplementary audit phase to finalise the review of the MOH's supporting documentation.

[1] Table updated and simplified to align with Gavi Secretariat's Country Financial Management database

As a consequence, in December 2025 the audit team – at the request of the MOH – conducted a follow-up review of the programme expenditures. This work was restricted to the MOH offices in Maputo, whose management took responsibility of ensuring that the necessary documents requested by the audit team were available for review.

2.4. Audit sample

The prior audit, conducted in 2023, could not conclude on the review of a sample of expenditures totalling USD 2,565,570. This sample was subsequently categorised according to the type of anomaly, so as to build a stratified sample based on the transaction classification. The resultant sample selected for review in 2025 totalled USD 2,100,444, adjusted upwards to USD 2,119,278 to reflect additional anomalies in the amounts as identified during the audit, consistent with the sampling basis. Table 3 below shows the sample reselection method.

Table 3 – Breakdown of sample by type of anomaly (initially selected in 2023 and tested in 2025):

Type of anomaly	Total selected in the initial sample (USD)	Volume of files initially selected	Threshold for reselection (USD)	Volume of files reselected	Total amount reselected (USD)
Unsupported expenditures	1,256,448	227	5,000	16 (7%)	1,043,824 (83%)
Fuel cost inadequately supported	103,380	30	2,500	18 (60%)	82,633 (80%)
Questionable effectiveness of work performed	363,165	23	10,000	9 (39%)	310,674 (74%)
Activity performed insufficiently supported	684,593	279	4,000	45 (16%)	505,330 (74%)
Missing proof of payment	157,984	6	-	6 (100%)	157,984 (100%)
TOTAL	**2,565,570**	**565**		**94 (17%)**	**2,100,444 (82%)**

2.5. Audit procedures

The 2025 audit used the following approach:

- Selection of expenditures based on the initial sample of transactions classified as irregular or needing further review during the previous audit
- Requesting additional documentation to complete the relevant expenditures files (documentation which was not provided and was therefore missing during the previous audit)
- Stratifying the sampled expenditures by transaction type (e.g., workshops, fuel, investments, etc.)
- Where necessary, additional requests or corroborative procedures were applied when the supporting documentation provided by the MOH was deemed insufficient (for example, cross-checking hotel reservations with airline ticket reservations in the absence of documentation confirming the authenticity of the hotel reservation).
- Conducting on site interviews to obtain additional explanations from the MOH on certain expenditures and to understand the context of the activities or transactions incurred.

3. Background

3.1. Introduction

General context

The Republic of Mozambique is a country located in southeastern Africa bordered by the Indian Ocean to the east, Tanzania to the north, Malawi and Zambia to the northwest, Zimbabwe to the west, and Eswatini and South Africa to the southwest. The sovereign state is separated from the Comoros, Mayotte and Madagascar by the Mozambique Channel to the east. The capital and largest city is Maputo.

The north-central provinces of Zambezia and Nampula are the most populous, with about 45% of the population. The estimated four million Makua are the dominant group in the northern part of the country; the Sena and Shona (mostly Ndau) are prominent in the Zambezi valley; and the Tsonga and Shangaan people dominate southern Mozambique. Other groups include Makonde, Yao, Swahili, Tonga, Chopi, and Nguni (including Zulu). Bantu people comprise 97.8% of the population, with the remainder comprising people with Portuguese, European, and Indian ancestry. Approximately 45,000 people of Indian descent reside in Mozambique.

After thirty years of uninterrupted growth (7% on average between 2010 and 2015 followed by a slowdown from 2016), Mozambique experienced its first decline in 2020 (-1.5%) due to the pandemic and cyclonic episodes. This development was followed by a modest recovery in 2021 (+2.5%). Mozambique has a GDP/inhabitant of 444 USD and is subject to significant demographic pressures (+2.9% annual growth, 32.1 million inhabitants)[2].



Health context

In recent years, Mozambique's health landscape has been marked by significant challenges and gradual improvements in certain areas. The country's struggle with communicable diseases, coupled with limited healthcare infrastructure, has been a central focus.

Malaria remains a major health issue in Mozambique, with the World Health Organization's 2020 World Malaria Report highlighting over 10 million cases in the country. This high incidence rate underscores the disease's impact on public health, particularly affecting children and pregnant women.

Another critical concern is the prevalence of HIV/AIDS. Mozambique has one of the highest HIV rates globally, with UNAIDS 2020 data reporting an adult HIV prevalence of approximately 12.4%. Despite this, there have been concerted efforts to improve access to antiretroviral therapy and promote prevention measures.

Tuberculosis (TB) also poses a significant challenge, as indicated by the WHO Global Tuberculosis Report 2020, which reported an incidence rate of 551 cases per 100,000 population in Mozambique. The intersection of TB and HIV/AIDS presents additional complexities in health management.

Mozambique's health infrastructure has undergone developments in recent years, yet it continues to face significant challenges, particularly in terms of accessibility and resources. Key figures and data from reliable sources help illustrate the current state of the country's health infrastructure:

According to the World Health Organization's global health workforce statistics, Mozambique has a limited number of healthcare professionals, with a ratio of 0.3 healthcare workers per 1,000 population, significantly lower than the WHO's minimum threshold of 2.3. This shortage is more acute in rural areas, where the majority of the population resides. Also, according to USAID data more than half of Mozambicans must walk an hour or more to their nearest health facility, and medicine shortages are common.

3.2. Government structures involved in implementing Gavi support

The national health system is decentralised across the 11 provinces and 161 districts. The MoH sets the strategic direction and policy for the health sector. The Provincial Health Directorates (PHD) provide technical policy and oversight to districts and provincial hospitals, whilst districts oversee Health Facilities (HF).

In 1979, the Expanded Programme on Immunisation (EPI) was launched in Mozambique as a priority intervention aimed at reducing mortality and morbidity from vaccine preventable diseases. At the national level, the EPI is part of the Disease Control Department within the National Directorate of Public Health and it liaises with other units such as: Department of Epidemiology,

[2] Source : World Bank

National Institute of Health, Centre for Pharmaceuticals and Medical Supplies (CMAM).

The central EPI is responsible for overall policies and core EPI activities such as: the national vaccine forecast; managing the central vaccine store; delivery of vaccines up to the provinces; budgeting allocation of programme funds to provinces and district; programme supervision and monitoring; health information management system; and donor reporting.

At the subnational level, the DPS (Provincial Directorate of Health) and SPS (Provincial Health Services) have a mandate to implement EPI activities for their respective province. According to the MoH, every province has at least three positions dedicated to the EPI, namely: Head of EPI; Accountant; and Logistician. The province level receives programme funds from the central-level EPI, including Gavi funds for which they have overall responsibility including: approving and incurring expenditure; maintaining accounting records; preserving supporting documents for expenditure; and financial reporting to the Central EPI. Provinces are also in charge of the vaccine supply chain management in their respective provinces.

Vaccination is carried out through fixed posts (e.g. Health Facilities) as well as using “mobile brigades”. There are approximately 1,769 Health Facilities nationwide, including rural hospitals.

4. Results of the expenditures review

In accordance with the Partnership Framework Agreement (PFA) and the Gavi's Transparency and Accountability Policy, grants must be managed in accordance with procedures which comply with both the national legislation and international standards of transparency, accountability, and anti-corruption.

4.1. Questioned expenditures

Context

Article 23 of Annex 2 of the PFA signed between the Republic of Mozambique and Gavi in December 2013 stipulates that the "*Government shall maintain accurate and separate accounts and records for each of the Programs, prepared in accordance with internationally recognised standards, sufficient to accurately establish and verify the costs and expenditures under the Programs. The Government shall retain these accounts and records, as well as any other supporting documentation for expenditures made with Gavi funds, in accordance with the country's tax requirements, for a minimum period of five (5) years after the conclusion of a program*".

Description

The audit team examined MOH expenditures totaling USD 2,119,278. The review assessed the completeness, adequacy, and appropriateness of the supporting documentation provided, in line with established requirements for evidencing financial transactions. The objective was to determine whether the documentation sufficiently substantiated the expenditures and related activities incurred during the audit period.

A summary of the results is presented in Table 4, with the classification of transactions aligned with Annex 4. Detailed transaction level observations are provided in Annex 5.

Table 4: Expenditures questioned by the audit team in USD

Expenditure category	Adequately supported	Inadequately supported	Unsupported	Ineligible	Total tested	% tested
Vehicle rentals	*273,055*	*19,328*	-	-	***292,383***	14%
Workshops	*215,771*	*33,030*	-	*10,369*	***259,170***	12%
Flight tickets	*92,341*	*117,953*	-	-	***210,293***	10%
Consultant fees	*122,982*	-	-	-	***122,982***	6%
Fuel purchases	*1,375*	*114,220*	-	*3,906*	***119,502***	6%
Investments	*106,694*	-	-	*2,248*	***108,942***	5%
Freon gas	*81,917*	*4,942*	-	*1,981*	***88,840***	4%
Accommodation	*17,258*	*65,150*	-	*875*	***83,282***	4%
Maintenance & repairs	*19,333*	*5,098*	-	-	***24,431***	1%
Salaries	*13,998*	-	-	-	***13,998***	1%
Other / uncategorised	*31,221*	-	*764,235*	-	***795,456***	38%
TOTAL	*975,944*	*359,721*	*764,235*	*19,379*	***2,119,278***	**100%**
%	46%	17%	36%	1%	**100%**	

Recommendations

In light of the current observation, the MOH should continue the implementation of corrective actions addressing the recommendations of the 2023 Gavi audit report.

a. Unsupported expenditures – USD 764,235

i. Zambezia Province - USD 740,764: Expenditures reported for the second half of 2018 and 2019 were not supported by any documentation evidencing the activities performed or related costs. Local authorities attributed the loss of supporting documents to cyclones affecting the region during this period.

ii. MOH expenditures - USD 23,470: No supporting documentation was provided for two expenditure lines reported by the MOH.

b. Inadequately supported expenditures – USD 359,721

These expenditures lacked one or more essential elements of documentation, undermining their probative value. The principal deficiencies observed include:

i. Vehicle rentals – USD 19,328
- Nampula Province: significant inconsistencies between planned and actual vehicle usage (17 days for 64 vehicles invoiced vs. 8 days for 62 vehicles confirmed by MOH);
- Discrepancies between the invoiced amount (1,240,000 MZN) and the recorded expenditure (1,222,289.98 MZN)

ii. Workshops – USD 33,030
- Absence of terms of reference, minutes, and attendance lists.
- No corroborative documentation for ancillary services (e.g., meal delivery slips or receipts from service providers).

iii. Flight tickets –USD 117,953
- Missing boarding passes to substantiate travel completion.
- Of 123 reservations reviewed: boarding passes were available for 92 outbound and only 51 return journeys

iv. Fuel purchases – USD 114,220 (96% of transactions)
- Logbooks incomplete or improperly filled (missing mileage data and/or vehicle license plates).
- Logbook travel dates inconsistent with invoice dates, including consumption recorded before purchase dates.
- Material discrepancies between fuel quantities invoiced and consumption recorded.
- Vehicle fuel consumption rates appearing implausibly high (exceeding 25 L/100 km).
- Logbooks containing chronologically inconsistent entries (e.g., January 2019 and May 2019 followed immediately by June 2022 for the same vehicle).

v. Accommodation – USD 65,150
- Missing terms of reference, travel orders, and mission reports.
- Additional audit procedures reconciling flight and hotel reservations resulted in USD 17,257 being reclassified as adequately supported.

vi. Freon gas – USD 4,942
- Missing delivery notes.
- Mismatched quantities: 559 units recorded as withdrawn vs. 700 units invoiced.

vii. Maintenance and repairs –USD 5,098
- Missing delivery notes and justification for services rendered.
- No indication of which vehicle repairs or spare parts pertained to.

c. Ineligible expenditures – USD 19,379

Value Added Tax (VAT) for a total of USD 19,379 was included in expenditures reviewed. VAT is not an eligible expenditure. (Article 15 of the Partnership Framework Agreement).

Root causes - Weak internal controls and inconsistent application of the Procedures and Practices Manual (see also issue 4.1.4 from the initial Gavi programme audit conducted in 2023) - Insufficient supervisory review at central and provincial levels (see also 4.1.2 from initial Gavi programme audit). - Fragmented, manual document-management practices leading to loss and misfiling of records (see also issue 4.2.2 from the initial Gavi programme audit). - Loss of physical records due to external events, including cyclones in affected provinces (see also issue 4.2.2 from the initial Gavi programme audit).	
Risks / Implications - The absence, irregularity, or insufficiency of supporting documentation prevents from confirming that the expenditures were legitimately incurred under Gavi-funded programmes and in compliance with the Partnership Framework Agreement (PFA) and its annexes. - These deficiencies expose the programme to the risk that Gavi may deem the expenditures ineligible and request reimbursement of the questioned amounts, in accordance with Article 20.1 of Annex 2 of the PFA.	Management response / Commitments See on-going action plan with status in annex 6

Annexes

Annex 1 – Acronyms

Acronym	Definition
APP	Annual Procurement Plan
CCE	Cold Chain Equipment
CMAM	Central warehouse for Pharmaceuticals and Medical Supplies (*Central de Medicamentos e Artigos Médicos*)
DNSP	National directorate of public health
DAF	Directorate of financial and administration
EPI	Expanded Programme for Immunisation (*PAV = Programa Alargado de Vacinação*)
EVM	Effective Vaccine Management
FY	Financial Year
GMR	Grant Management Requirements
ICC	Interagency Coordination Comittee
M&E	Monitoring and Evaluation
MoH	Ministry of Health (*MISAU = Ministério da Saúde*)
MR	Measles rubella vaccine
MZN	Meticais
PCA	Programme Capacity Assessment
PFA	Partnership Framework Agreement
PHD	Provincial Health Directorates (It includes DPS = Provincial Directorate of Health and SPS = Provincial Health Services)
SELV	Sistema Electrónico de Logística de Vacinas
SMT	Stock Management Tool
SISMA	National Monitoring and Evaluation System
SOP	Standard Operating Procedures
TA	Technical Assistance
TAP	Accountability and Transparency Policy
ToRs	Terms of Reference
UGEA	Procurement Unit (*Unidade Gestora de Aquisições*)
UNICEF	United Nations Children's Fund
USD	United States Dollars
VAT	Value added tax
VVM	Vaccine Vial Monitor (*Monitor do Frasco da Vacina*)
WHO	World Health Organization (*OMS*)

Annex 2 – Methodology

Gavi's Audit and Investigations (A&I) audits are conducted in conformance with the Global Internal Audit Standards of the Institute of Internal Auditors. These Standards constitute the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the audit activity's performance. The Institute of Internal Auditors' Global Guidance is also adhered to as applicable to guide operations. In addition, A&I staff adhere to A&I's Audit Manual.

The principles and details of the A&I's audit approach are described in its Board-approved Terms of Reference and Audit Manual and specific terms of reference for each engagement. These documents help our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I's auditors and the integrity of their work. The A&I's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

In general, the scope of A&I's work extends not only to the Gavi Secretariat but also to the programmes and activities carried out by Gavi's grant recipients and partners. More specifically, its scope encompasses the examination and evaluation of the adequacy and effectiveness of Gavi's governance, risk management processes, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve Stated goals and objectives.

Annex 3 – Definitions of audit opinion and issue rating

A. Overall Audit Opinion

The audit team ascribes an audit rating for each area/section reviewed, and the summation of these audit ratings underpins the overall audit opinion. The audit ratings and overall opinion are ranked according to the following scale:

Effective – No issues or few minor issues noted. Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met.

Partially effective – Moderate issues noted. Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives.

Needs significant improvement – One or few significant issues noted. 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.

Ineffective – Multiple significant and/or (a) material issue(s) noted. Internal controls, governance and risk management processes 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.

B. Issue rating

For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low. In ranking the issues between 'High', 'Medium' and 'Low', we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Institute of Internal Auditors standards.

Rating	Implication
High	At least one instance of the criteria described below is applicable to the issue raised: • Controls mitigating high inherent risks or strategic business risks are either inadequate or ineffective. • The issues identified may result in a risk materialising that could either have: a major impact on delivery of organisational objectives; major reputation damage; or major financial consequences. • The risk has either materialised or the probability of it occurring is very likely and the mitigations put in place do not mitigate the risk. • Fraud and unethical behaviour including management override of key controls. Management attention is required as a matter of priority.
Medium	At least one instance of the criteria described below is applicable to the issue raised: • Controls mitigating medium inherent risks are either inadequate or ineffective. • the issues identified may result in a risk materialising that could either have: a moderate impact on delivery of organisational objectives; moderate reputation damage; or moderate financial consequences. • The probability of the risk occurring is possible and the mitigations put in place moderately reduce the risk. Management action is required within a reasonable time period.
Low	At least one instance of the criteria described below is applicable to the issue raised: • Controls mitigating low inherent risks are either inadequate or ineffective. • The Issues identified could have a minor negative impact on the risk and control environment. • The probability of the risk occurring is unlikely to happen. Corrective action is required as appropriate.

Annex 4 – Classification of expenditures

Adequately supported expenditures

Expenditures are validated on the basis of convincing evidence (sufficient, adequate, relevant, and reliable) obtained by auditors through fieldwork.

Inadequately supported expenditures

Expenditures for which one or more key elements of the supporting documentation are missing, such as:

- Procurement: These are expenditures for which one or more essential elements of the documentary evidence required by the country's public procurement regulations are missing, such as the procurement plan, the review by the bidding committee, the request for quotation, the invoice, the contract, the purchase order, the delivery note for goods and equipment, the pro forma invoice, the final invoice, etc.; and
- Programme activity: These are expenditures for which essential documentation justifying payment is missing. This includes, among other things, unauthorised travel, the absence of a technical report or activity report demonstrating the completion of the task, and a list signed by the participants. The absence of documents proving the settlement of advances/support granted for meetings/training/workshops, etc.

Inadequately supported expenditures can be classified into three non-exclusive subcategories (expenditures may belong to more than one of these subcategories):

- Expenditures that do not comply with prescribed rules and regulations (e.g., Gavi national regulations, legal agreements, policies and procedures, etc.);
- Expenditures with incomplete and/or unreliable elements in the supporting documentation (e.g., missing date, signature, letterhead, etc.);
- Expenditures that are not supported by original documents; Or the documents are photocopies

Unsupported expenditures

Items for which no sufficient documentation was available or for which sufficient credible evidence was not provided to substantiate the expenditures.

Ineligible expenditures (including recoverable VAT)

Expenditures not consistent with the grant programme/ award approved by Gavi, or not aligned with the agreed objectives, relevant work plans and budgets.

Annex 5 – Questioned expenditures identified by the audit

Expenditure type	Date	Entity	Supplier/ Beneficiary	Grant	Amount (MZN)	Amount (USD)	Conclusion (MZN)				Conclusion (USD)				Comments
							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
No justification	Sever al	ZAMBEZIA	All declared expenditure (01-07-18 to 31-12-18)	HSS 2018	14 359 944,44	227 070,60	-	-	-	14 359 944				227 071	Expenditures not justified due to damage caused by a cyclone.
No justification	Sever al	ZAMBEZIA	All declared expenditure in 2019	HSS 2019	32 485 999,34	513 693,85	-	-	-	32 485 999				513 694	Expenditures not justified due to damage caused by a cyclone.
No justification	20-07-2018	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA A	HSS 2018	797 575,00	13 260,75	-	-	-	797 575				13 261	We have not received any supporting documentation for this expense. For this reason, the expense is considered unjustified.
No justification	11-08-2022	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA A	HSS1 2022	651 664,00	10 209,37	-	-	-	651 664				10 209	We have not received any supporting documentation for this expense. For this reason, the expense is considered unjustified.
Vehicle rental	12-12-2022	ZAMBEZIA	ZAINADINE AMADE ABOOBACAR	CDS 2022	1 222 289,98	19 327,80	-	1 222 290	-	-		19 328			We considered this expenditure to be insufficiently justified for the following reasons: - Inconsistency noted for the province of Nampula: the number of days to be covered (17 days for 64 vehicles) significantly exceeds the requirements of MINSAN (8 days for 62 vehicles actually rented) - discrepancy between the invoice amount (1,240,000 Mts) and the expenditure line amount (1,222,289.98 Mts)
Workshop	06.08.2018	MOH	CATARINA DACALINA ABILIO MELEMBE - "PIMENTA PRETA"	HSS 2018	492 570,00	8 189,63	421 000	-	71 570	-	7 000		1 190		Based on the documents received, the expense can be considered duly justified. However, the invoice includes VAT, whereas GAVI does not cover VAT.
Workshop	21-12-2018	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2018	336 000,00	5 586,45	-	336 000	-	-		5 586			We considered this expenditure to be insufficiently justified, as the following documents are missing: - terms of reference - workshop report - meal delivery note/company payment receipt Furthermore, the attendance lists provided are neither signed nor dated, and do not refer to the workshop in question, which makes it impossible to link them to the activity.

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Workshop	16-10-2019	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2019	971 250,00	15 883,0	-	971 250	-	-		15 883			We considered this expense to be insufficiently justified for the following reasons: - absence of the workshop terms of reference, minutes, and receipt - absence of explanations regarding discrepancies between attendance lists and meals invoiced - absence of date and signature on the attendance list
Workshop	21-08-2019	MOH	AQUINO ALBINO NHANTUMBO	HSS 2019	452 450,25	7 399,02	-	452 450	-	-		7 399			We considered this expense insufficiently justified, as we did not receive the following items: - terms of Reference for the workshop - workshop report - attendance lists
Workshop	28-08-2019	MOH	CARLOS OSSUMANE MENDES	HSS 2019	297 765,00	4 869,42	-	254 500	43 265	-		4 162	708		We considered this insufficiently justified, as we did not receive the following items: - terms of Reference for the workshop - workshop report - attendance lists In addition, the invoice is invoiced including VAT, whereas GAVI does not cover VAT.
Workshop	13-05-2020	MOH	HOTEL PARAISO LIMITADA	HSS 2020	300 000,00	4 544,77	256 402	-	43 598	-	3 884		660		The documents received serve as proof that the Expenditure is duly justified. However, it should be noted that VAT is not covered by GAVI.
Workshop	05/08 /2021	MOH	MUHIMBI AFRICA TURISMO, LDA	HSS1 2021	451 200,05	6 459,21	385 639	-	65 561	-	5 521		939		The documents received serve as proof that the expense is duly justified. However, it should be noted that VAT is not covered by GAVI.
Workshop	09/12 /2021	MOH	400516308 - TRIANGULO EVENTOS E SERVICOS LIMITADA	HSS1 2021	2 365 020,00	33 856,74	2 021 384	-	343 636	-	28 937		4 919		The documents received serve as proof that the expense is duly justified. However, it should be noted that VAT is not covered by GAVI.
Workshop	11-02-2021	MOH	TRIANGULO EVENTOS E SERVICOS LIMITADA	HSS1 2021	356 089,50	5 097,64	304 351	-	51 739	-	4 357		741		The documents received serve as proof that the expense is duly justified. However, it should be noted that VAT is not covered by GAVI.
Workshop	26-03-2021	MOH	MIL PARK, LDA MIL PARK, LDA	HSS1 2021	582 900,00	8 344,58	498 206	-	84 694	-	7 132		1 212		The documents received serve as proof that the expense is duly justified. However, it should be noted that VAT is not covered by GAVI.
Flight tickets	17-08-2018	MOH	RB REAL BUSINESS, LDA	HSS 2018	741 200,00	12 323,44	-	741 200	-	-		12 323			We considered this expense to be insufficiently justified because we did not receive any evidence to justify this trip. Furthermore, we did not receive the

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
															boarding passes to verify that the trip actually took place.
Flight tickets	14-09-2018	MOH	RB REAL BUSINESS, LDA	HSS 2018	260 300	4 327,83	104 600	155 700	-	-	1 739	2 589			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	28-11-2018	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2018	246 199	4 093,39	-	246 199	-	-		4 093			We considered this expense to be insufficiently justified, as the following documents are missing: - terms of reference for the mission - travel orders for the individuals who traveled - mission report - boarding passes
Flight tickets	20-12-2019	MOH	COTUR-COMERCIO TURISMO AGÊNCIA DE VIAGENS	HSS 2019	1 545 101	25 267,39	1 265 010	280 092	-	-	20 687	4 580			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	12-05-2020	MOH	COTUR-COMERCIO TURISMO AGÊNCIA DE VIAGENS	HSS 2020	1 043 406	15 806,79	535 045	508 362	-	-	8 106	7 701			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	21-10-2020	MOH	AGENCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2020	744 510	11 278,75	300 545	443 965	-	-	4 553	6 726			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Flight tickets	25-05-2020	MOH	COTUR-COMERCIO TURISMO AGÊNCIA DE VIAGENS	HSS 2020	451 184,00	6 835,09	263 244	187 940	-	-	3 988	2 847			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	25-05-2020	MOH	COTUR-COMERCIO TURISMO AGÊNCIA DE VIAGENS	HSS 2020	364 715,00	5 525,15	164 781	199 934	-	-	2 496	3 029			We did not receive the following documents: - Terms of Reference (ToR) - Mission orders - Mission report However, the receipt of boarding passes (outbound and/or return) allowed us to consider certain journeys as duly justified. On the other hand, the rest of the expenses are considered insufficiently justified.
Flight tickets	04.01.2021	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS1 2021	292 759,00	4 191,03	-	292 759	-	-		4 191			We have not received the following documents: - Terms of Reference (ToR) - Mission orders - Mission report The boarding passes we have received are unreadable and do not allow us to validate certain journeys.
Flight tickets	15/12/2021	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS2 2021	599 032,00	9 384,80	259 198	339 834	-	-	4 061	5 324			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	26/11/2021	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS1 2021	676 420,00	9 683,37	478 223	198 197	-	-	6 846	2 837			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Flight tickets	07-10-2022	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS1 2022	621 008,00	9 729,09	310 504	310 504	-	-	4 865	4 865			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	14-09-2022	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS1 2022	263 706,00	4 131,38	156 822	106 884	-	-	2 457	1 675			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	17-11-2022	MOH	LINHAS AEREAS DE MOCAMBIQUE	HSS1 2022	2 000 000,00	31 333,23	-	2 000 000	-	-		31 333			We did not receive the following documents: - Terms of Reference (ToR) - Mission orders - Mission reports - Boarding passes We therefore considered this expense to be insufficiently justified.
Flight tickets	23-08-2022	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS1 2022	598 902,00	9 382,77	259 152	339 750	-	-	4 060	5 323			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Flight tickets	30-12-2022	MOH	LINHAS AEREAS DE MOCAMBIQUE	HSS1 2022	3 000 000,00	46 999,84	1 818 095	1 181 906	-	-	28 483	18 516			Expenses were considered 100% justified when we had obtained boarding passes (round trip) and 50% justified when we only had boarding passes for the outbound and/or return journey. However, in the absence of boarding passes proving that the trip had actually taken place, the expenses were considered insufficiently justified.
Investment	02-12-2022	MOH	REPARADORA DE FRIOS - ERNESTO ANTONIO LAMBO	HSS1 2022	843 994,00	13 222,53	700 516	-	143 478	-	10 975		2 248		The expense is deemed sufficiently justified, as the documents provided attest to the proper performance of the service. However, it should be noted that the expense is recorded inclusive of VAT, whereas GAVI does not cover VAT.

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Fuel	29/10 /2022	NAMPULA	CASA CHINA INVESTIMENTOS	HSS1 2022	355 700,00	5 572,61	-	355 700	-	-		5 573			We considered this expense to be insufficiently justified, as the supporting documents provided contain several inconsistencies and missing information: - lack of travel receipts and payment orders - incomplete logbooks (mileage not indicated, missing license plates) - logbook dates prior to the invoice date - significant discrepancy between the number of liters consumed and the number of liters invoiced.
Fuel	02-04-2019	MOH	MINISTERIO DA SAUDE	HSS 2019	183 449,57	2 999,99	-	183 450	-	-		3 000			We considered this expense to be insufficiently justified, as the main supporting documents (gasoline receipts, toll receipts, and logbooks) were not provided, and there remain uncertainties regarding the nature of the toll charges and the possible use of a service provider.
Fuel	02-04-2019	MOH	MINISTERIO DA SAUDE	HSS 2019	171 711,11	2 808,03	-	171 711	-	-		2 808			We considered this expense to be insufficiently justified, as the main supporting documents (gasoline receipts, toll receipts, and logbooks) were not provided, and there remain uncertainties regarding the nature of the toll charges and the possible use of a service provider.
Fuel	02-07-2018	MOH	MINISTERIO DA SAUDE	HSS 2018	198 856,00	3 306,25	-	198 856	-	-		3 306			We considered this expense to be insufficiently justified, as the dates indicated on the request for release of funds (June 18 to July 2, 2018) do not correspond to the receipts provided (August 2018), and the essential supporting documents (logbook and truck registration document) were not submitted. Furthermore, the truck's logbook and registration document were not provided.
Fuel	05-03-2021	MOH	MINISTERIO DA SAUDE	HSS1 2021	178 861,54	2 560,51	-	178 862	-	-		2 561			We considered this expense to be insufficiently justified because the vehicle logbook was not provided, the amounts on the receipts do not match the list of expenses, and the dates on the receipts (March/April 2021) do not coincide with the vaccine distribution period indicated on the request for release of funds (February 1 to February 12, 2021).
Fuel	09-07-2019	MOH	MINISTERIO DA SAUDE	HSS 2019	183 446,15	2 999,94	-	183 446	-	-		3 000			We considered this expense to be insufficiently justified, as the main supporting documents (gasoline receipts, toll receipts, and logbooks) were not provided. Furthermore, GAVI does not cover toll expenses.

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Fuel	09-07-2019	MOH	MINISTERIO DA SAUDE	HSS 2019	171 711,11	2 808,03	-	171 711	-	-		2 808			We considered this expenditure to be insufficiently justified for the following reasons: - absence of logbooks - absence of all toll receipts In addition, there are inconsistencies in the classification of tolls according to vehicle type, and it should be noted that GAVI does not cover these costs. Finally, a discrepancy was found between the total receipts provided and the breakdown of expenses on the payment authorization.
Fuel	12-10-2018	MOH	MINISTERIO DA SAUDE	HSS 2018	239 840,64	3 987,66	-	239 841	-	-		3 988			We considered this expense to be insufficiently justified for the following reasons: - absence of the logbook - several illegible supporting documents - the total amount of receipts submitted (193,298 Mts) does not correspond to the amount shown in the list of expenses (239,840.64 Mts)
Fuel	15-08-2018	MOH	MINISTERIO DA SAUDE	HSS 2018	198 856,00	3 306,25	-	198 856	-	-		3 306			We considered this expense to be insufficiently justified, as we did not receive the following items: - receipts - logbook - vehicle registration document
Fuel	19.11.2021	NAMPULA	Bamas	COVAX 2021	574 760,00	9 094,30	9 010	565 750	-	-	143	8 952			We considered this expense to be insufficiently justified for the following reasons: - lack of justification for the trips made by the various vehicles - incomplete information in the logbooks, which only mention the kilometers traveled without indicating the starting and ending mileage - absence of license plates on the logbook extracts, making it impossible to link the kilometers traveled to the vehicles concerned - significant discrepancy between the amount of fuel invoiced (8,867 L) and the total consumption declared by the vehicles (679 L) - Abnormally high fuel consumption for vehicle AAH-172-ND (23.90 L/100 km), with no justification provided However, for vehicles for which we received logbooks containing the license plate number, with dates consistent with the fuel invoice and showing no excessive

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
															consumption, the expense was considered sufficiently justified.
Fuel	19.11 .2021	NAMPULA	petromar limitada	COVAX 2021	480 600,00	7 604,43	-	480 600	-	-		7 604			We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents for vehicle travel - inconsistency between the amount of the expense, the invoice, and the payment order - lack of explanation for the difference between the liters of gasoline invoiced and consumed - logbook dates prior to the gasoline invoice - abnormally high consumption of certain vehicles
Fuel	19.11 .2021	NAMPULA	Start Sociedade Unipessoal Limitada	HPV 2021	599 957,82	9 493,00	39 231	560 727	-	-	621	8 872			We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents for vehicle travel - inconsistency between the amount of the expense, the invoice, and the payment order - lack of explanation for the difference between the liters of gasoline invoiced and consumed - logbook dates prior to the gasoline invoice However, for vehicles for which we received logbooks with license plate numbers, dates consistent with the gas invoice, and no excessive consumption, the expense was considered sufficiently justified.

Expenditure type	Date	Entity	Supplier/ Beneficiary	Grant	Amount (MZN)	Amount (USD)	Conclusion (MZN)				Conclusion (USD)				Comments
							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Fuel	14.12 .2021	NAMPULA	Start Sociedade Unipesoal Limitada	COVAX 2021	445 883,52	7 055,12	-	445 884	-	-		7 055			We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents for the trips made by the various vehicles - the odometer of vehicle AFY-895 MP was not working for several months, making it impossible to verify the number of kilometers traveled - error in the logbook (mileage on arrival lower than mileage on departure) - difference between the total distance traveled (800 km) and the check (795 km) - significant discrepancy between the liters of gasoline billed (7,024 L) and the liters consumed by the vehicles (1,543 L) - Logbook dates prior to the fuel invoice (AEG-337-MT dated 06/22/2021 vs. invoice dated 12/13/2021) - Abnormally high consumption of certain vehicles (AFY-895 MP: 27 L/100 km; AFX-943-MC: 29 L/100 km)
Fuel	30.05 .2022	NAMPULA	Start Sociedade Unipessoal Limitada	HSS1 2022	566 044,35	8 868,00	38 035	528 010	-	-	596	8 272			We considered this expense to be insufficiently justified for the following reasons: - absence of license plates on two logbooks, making it impossible to link the kilometers traveled to the vehicles concerned - significant discrepancy between the liters of fuel purchased (9,376 L) and the total consumption reported in the logbooks (4,663 L) - An anomaly in the odometer of vehicle AEM 170 MP in July (inconsistent variation between 84,000 km and 41,000 km) - Inconsistency between the invoice amount (681,981.14 Mts) and the expense line (566,044.35 Mts) - High fuel consumption for vehicle AFY 895 MP (29 L/100 km) with no explanation provided However, for vehicles for which we received logbooks with license plate numbers, consistent dates, and no excessive fuel consumption, the expense was considered sufficiently justified.

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							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Fuel	01-11-2018	NAMPULA	TAIBO SELEMANE TAPU KARA	HSS 2018	486 168,20	8 082,60	-	420 069	66 099	-		6 984	1 099		We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents relating to the movements of the various vehicles - inconsistency between the date of the fuel invoice (November 1, 2018) and the dates appearing on certain logbooks (May and June 2019, as well as June 2022) - inconsistency in the mileage for vehicle DEA-964-MC (mileage on arrival in January 2019 higher than mileage on departure in May 2019) - Non-functional odometer on vehicle ATY-895-MP, preventing verification of mileage, with high fuel consumption (24.62 L/100 km). - Significant discrepancy between the number of liters of fuel invoiced (7,319 L) and the number of liters actually justified by the logbooks (1,820 L). - Amount recorded including VAT, even though GAVI does not cover VAT
Fuel	05-12-2019	NAMPULA	TAIBO SELEMANE TAPU KARA	HSS 2019	372 990,76	6 099,60	-	322 341	50 650	-		5 271	828		We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents relating to the movements of the various vehicles - overlapping dates in the logbooks on 11/20, indicating simultaneous use of vehicles on different routes - non-functional odometer in vehicle AFY-895 MP, preventing verification of the mileage traveled - no indication of the arrival mileage for vehicle AFX-943-MC - significant discrepancy between the liters of gasoline invoiced (5,173 L) and the liters justified by the logbooks (2,632 L) - amount recorded including VAT, even though GAVI does not cover VAT

Expenditure type	Date	Entity	Supplier/ Beneficiary	Grant	Amount (MZN)	Amount (USD)	Conclusion (MZN)				Conclusion (USD)				Comments
							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Fuel	13-12-2018	NAMPULA	SARA, LIMITADA	HSS 2018	225 000,00	3 740,93	-	225 000	-	-		3 741			We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents relating to the movements of the various vehicles - absence of the vehicle registration number on one of the logbooks, making it impossible to link fuel consumption to the vehicle concerned - significant discrepancy between the number of liters of gasoline invoiced (3,342 L) and the number of liters justified by the logbooks (1,050 L) - inconsistency between the date of the fuel invoice (December 4, 2019) and the dates appearing in the logbooks (November and December 2018) - abnormally high fuel consumption for vehicle ADX 414 MP (41 L/100 km), with no explanation provided
Fuel	22-05-2019	NAMPULA	TAIBO SELEMANE TAPU KARA	HSS 2019	220,603,50	3 607,58	995	189 619	29 990	-	16	3 101	490		We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents relating to the movements of the various vehicles - non-functional odometer on vehicle AFY-895 MP, preventing verification of the mileage traveled - discrepancy found on vehicle ADUV 414 MP between the total distance traveled (1,375 km) and that indicated in the logbook (1,380 km) - significant discrepancy between the liters of gasoline invoiced (6,653 L) and the liters justified by the logbooks (1,440 L) - inconsistency between the date of the gasoline invoice (May 21, 2019) and the dates appearing on some logbooks (January and February 2019) - Amount recorded including VAT, even though GAVI does not cover VAT However, for vehicles for which we received logbooks with license plate numbers, consistent dates, and no excessive fuel consumption, the expense was considered sufficiently justified.

Expenditure type	Date	Entity	Supplier/ Beneficiary	Grant	Amount (MZN)	Amount (USD)	Conclusion (MZN)				Conclusion (USD)				Comments
							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Fuel	15/11 /2021	MOH	MINISTÉRIO DA SAÚDE	HSS2 2021	549 024,00	8 601,35	-	469 251	79 773	-		7 352	1 250		We considered this expense to be insufficiently justified for the following reasons: - lack of supporting documents relating to the movements of the various vehicles - lack of dates on the logbooks - discrepancies between the distances traveled indicated in the logbooks and those recorded on the vehicle odometers - license plate numbers indicated on the receipts differ from those mentioned in the logbooks - identified toll tickets, even though GAVI does not cover these expenses (1,050 Mts) and these tickets are not legible - no indication of the number of liters of gasoline consumed in the logbooks, making it impossible to link this to the number of liters purchased - amount recorded including VAT, even though GAVI does not cover VAT
Fuel	16/09 /2021	MOH	MINISTÉRIO DA SAÚDE	HSS1 2022	104 825,00	1 642,25	-	89 595	15 230	-		1 404	239		We considered this expense to be insufficiently justified because we did not receive the logbooks for the vehicles that consumed the gasoline invoiced. In addition, the invoice is recorded including VAT, whereas GAVI does not cover VAT. No proof of VAT reimbursement was provided to us.
Fuel	24-06-2022	MOH	MINISTERIO DA SAUDE	HSS1 2022	401 653,00	6 292,54	-	401 653	-	-		6 293			We considered this expenditure to be insufficiently justified for the following reasons: - Vehicle license plates are not systematically mentioned in logbooks and gas receipts. - the total amount of receipts submitted is 379,700 Mts, revealing a discrepancy of 21,953 Mts for which no supporting documentation has been provided - there is a significant difference between the amount of fuel purchased and the amount actually used (3,989 L versus 1,551 L)
Fuel	12.08 .2021	Nampula	CASA CHINA INVESTIMENTOS LDA	HPV 2021	566 950,00	8 970,73	-	566 950	-	-		8 971			We considered this expense to be insufficiently justified, insofar as: - the handwritten invoice for the purchase of gasoline is difficult to read - the supporting documents for the use of gasoline, in particular the logbooks for the vehicles concerned, are missing

Expenditure type	Date	Entity	Supplier/ Beneficiary	Grant	Amount (MZN)	Amount (USD)	Conclusion (MZN)				Conclusion (USD)				Comments
							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Accommodation	26.07.2018	MOH	KAURI RESORT - SOCIEDADE UNIPESSOAL, LIMITADA	HSS 2018	410 256,41	6 821,06	-	410 256	-	-		6 821			We considered this expense to be insufficiently justified, as the following documents are missing: - terms of reference for the mission - mission orders for the persons accommodated - mission report
Accommodation	16-10-2019	MOH		HSS 2019	630 200,00	10 305,81	5 800	624 400	-	-	95	10 211			We considered this expense to be insufficiently justified, as the following documents are missing: - terms of reference for the mission - mission orders for the persons accommodated - mission report Furthermore, when the information relating to the accommodation of persons was consistent with the boarding passes received, both in terms of dates and locations, the expense was considered to be sufficiently justified. All of these elements confirmed the reality of the service provided.
Accommodation	16-10-2019	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2019	819 000,00	13 393,30	-	819 000	-	-		13 393			We considered this expense to be insufficiently justified, as the following documents are missing: - terms of reference for the mission - mission orders for the persons accommodated - mission report
Accommodation	17-10-2019	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2019	968 000,00	15 829,93	-	968 000	-	-		15 830			We considered this expense to be insufficiently justified, as the following documents are missing: - terms of reference for the mission - mission orders for the persons accommodated - mission report
Accommodation	17-10-2019	MOH	AGÊNCIA DE VIAGENS E TURISMO S.K.LDA	HSS 2019	907 500,00	14 840,56	-	907 500	-	-		14 841			We considered this expense to be insufficiently justified, as the following documents are missing: - terms of reference - mission orders - invoice - attendance lists (from July 14 and July 20) Furthermore, the attendance lists provided are neither signed nor dated, and do not refer to the workshop in question, which makes it impossible to link them to the activity.

Expenditure type	Date	Entity	Supplier/ Beneficiary	Grant	Amount (MZN)	Amount (USD)	Conclusion (MZN)				Conclusion (USD)				Comments
							Supported (MZN)	Inadequately supported (MZN)	Recove-rable VAT (MZN)	Un-supported (MZN)	Supported (USD)	Inadequately supported (USD)	Recove-rable VAT (USD)	Un-supported (USD)	
Accommodation	22-09-2020	MOH	MIL PARK, LDA MIL PARK, LDA	HSS 2020	397 349,99	6 019,54	72 000	267 616	57 734	-	1 091	4 054	875		We considered this expense insufficiently justified, as we did not receive the following items: - Terms of Reference for the workshop - Workshop minutes - Mission reports Furthermore, the invoice is recorded inclusive of VAT, whereas GAVI does not cover VAT. However, when the information relating to the accommodation of individuals was consistent with the boarding passes received, both in terms of dates and locations, the expense was considered sufficiently justified. All of these elements confirmed the reality of the service provided.
Gas bottles	03-03-2020	NAMPULA	VIDAGAS	HSS 2020	326 200,00	4 941,67	-	326 200	-	-		4 942			We considered this expense to be insufficiently justified due to an inconsistency between the number of bottles removed from the service provider's stock (559) and the quantity invoiced (700). Furthermore, the absence of a delivery note makes it impossible to confirm that the entire quantity purchased was actually delivered.
Gas bottles	27-11-2019	NAMPULA	VIDAGAS	HSS 2019	833 750,00	13 634,51	712 607	-	121 143	-	11 653		1 981		The documents received allow the expense to be considered duly justified. However, it should be noted that the invoice was recorded including VAT, whereas GAVI does not cover VAT.
Maintenance and repairs	20-12-2021	ZAMBEZIA	ABRAO BERNANDO CARVALHO	HSS2 2021	325 400,00	5 097,92	-	325 400	-	-		5 098			We considered this expense to be insufficiently justified, as the supporting documents provided are incomplete: - absence of the delivery note - absence of information about the vehicle concerned - absence of an explanation for the reason for the purchase

Annex 6 – Current action plan and status

This annex presents the action plan arising from the preceding Gavi programme audit conducted in 2023, together with the associated implementation status. As of December 2025, the majority of actions were in progress, and Gavi will undertake further follow-up in the near term.

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
4.1	**Governance**					
4.1.1	Designated individual(s) should be tasked with the responsibility, to ensure that the ICC takes the following actions: 1. adhere to its terms of reference and hold regular meetings every three months. This will ensure that all matters related to the strategic direction, planning, and policy on EPI are discussed and decided upon in a timely manner. 2. enforce the requirement for all members to be present at meetings. If a member cannot attend, they should send a representative in their place. This will ensure that all stakeholders are involved in the decision-making process. 3. ensure that the topics covered in meetings are relevant to its role. The agenda for each meeting should be carefully planned and circulated in advance to allow members to prepare. 4. establish a system for tracking and following up on decisions and recommendations made in previous meetings and also by external evaluators. This could involve assigning responsibility for each action to a specific member or creating a shared action plan that is reviewed at each meeting. 5. When required, the ICC should review and update its terms of reference. This will ensure that the ICC's operations remain aligned with its strategic objectives. By implementing these recommendations, the ICC can improve its effectiveness and ensure that it fulfils its role in providing strategic direction and oversight for the EPI programme.	High	1. The ICC meetings have been held regularly every three months, we only experienced some constraints at the time of COVID-19. As an example, in this year 2024, 2 meetings have already been held in February and April (see summary attached), the third will be in September and the last in December. And, if necessary, extraordinary meetings are held to discuss strategic emergency issues. 2. Being a meeting led by the National Director of Public Health, all members and agencies have been present or at least nominated a representative, as each person's responsibility is part of the terms of reference. (See the attached attendance list) 3. MISAU, through the ICC secretariat, takes care to select the topics for discussion, in accordance with the PAV priorities. Topics such as: Programmatic and financial performance, application of new vaccines and resources, Program recovery plan, etc. are discussed. (See the 2024 summaries attached) 4. MISAU accepts the recommendation. 5. Recently, MISAU, through its ICC secretariat, updated the terms of reference in line with new priorities, such as strengthening routine, introducing new vaccines, new financing windows, etc	ICC Secretariat	Quarterly	Implemented
4.1.2	The MoH should implement the following actions: 1. With regards to the Health Inspection: a) Incorporate Gavi-related expenses and vaccines into the Health Inspection audit planning, ensuring this plan receives approval from either the MoH audit committee or the highest level of MoH management; and b) Forward to Gavi, upon demand, subsequent audit reports that are conducted by the IS. 2. Provide required information to and follow up with the Tribunal Administrativo in order to streamline its audit processes and ensure timely issuance of audit reports. Implementing a strict timeline and regular monitoring can help in adhering to the timeframe stipulated in the audit terms of reference.	High	1.a) In planning PAV activities from 2021 onwards, in coordination with the General Health Inspection, the budget was incorporated for travel expenses for technicians from different areas of the IGS, to carry out the financial and programmatic component. And at the IGS level, a reorganization of the sector is underway, through the creation of new areas of activity, specifically those involving the programmatic part with a view to incorporating aspects relating to vaccine conservation, verification of vaccine	EPI Manager / HSS Project Manager / GAVI / IGS / DAF	In progress	In progress / Not started (Tribunal Administrativo)

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
	3. Strengthen the follow-up process on audit recommendations: MISAU should establish a robust and transparent mechanism for tracking and implementing audit recommendations. This plan should be regularly updated, validated by responsible personnel, and shared with Gavi and other stakeholders to demonstrate progress and accountability.		administration techniques, checking the quality of intervention records, among others. b) MISAU accepts the recommendation. And we will comply with GAVI's request as recommended. 2. MISAU welcomes the recommendation. But it is important to highlight that the TA is an independent institution, and has sometimes lacked coordination in order to ensure compliance with the audit calendar as agreed in the terms of reference. However, MISAU has been putting pressure on them to meet the deadlines. 3. MISAU accepts the recommendation. It should be noted that aware of this need, MISAU prepared the action plan to mitigate the findings of audits carried out in the sector (relating to all funds under its management) and which has been updated annually. It will be shared with GAVI whenever necessary.			
4.1.3	The MoH should implement the following actions: 1. MoH should prioritise finalising the detailed organisational chart and ensure that it clearly defines the roles and responsibilities of the EPI team members. This should be done immediately to avoid further confusion and inefficiency. 2. MoH must expedite the hiring process for the northern regional advisor to ensure all consultants are effectively supporting the provincial DAF as recommended. This step is crucial for improving financial management and oversight at the provincial level. 3. MoH should assess the human resource needs of provincial maintenance teams and provide additional support where necessary. 4. Implement a regular monitoring and evaluation mechanism to assess the effectiveness of the organisational structure and the performance of the EPI team. This will help in identifying areas for improvement and ensuring alignment with best practices and recommendations. 5. Engage with provincial health directorates and UGEA to understand their specific needs and challenges. Regular communication and feedback mechanisms should be established to ensure that the support provided is aligned with the actual requirements of the provinces and UGEA.	Medium	1. The PAV has a detailed organizational chart that clearly defines the responsibilities of each member that makes up its technical group. 2. Process in progress. The candidate who will occupy the position in the northern region has been identified and approved. At this moment, the process was submitted for approval by the Permanent Secretary of MISAU. 3. MISAU-PAV has regularly carried out assessments of human resources (cold chain maintenance), and based on this, in coordination with cooperation partners, has provided technical support to the provinces according to the needs presented. 4. MISAU accepts the recommendation. 5. The PAV has carried out coordinative and collaborative actions with these two entities (UGEA and Provinces), through fortnightly meetings with the UGEA to assess the state of play of the different acquisition processes and the main challenges in the sector; and monthly with the provinces to assess the level of implementation of programmatic activities and coverage/results in each province. In these meetings,	EPI Manager UGEA / EPI	Available In progress	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
			in addition to analyzing progress, strategies are outlined to minimize the challenges encountered during the development of different activities.	EPI Technical Group EPI Technical Group EPI Manager / HSS Project Manager	Quarterly Quarterly In progress	
4.1.4	We recommend the MoH to implement the following actions: - Revise the EPI manual to include detailed SOPs for logistics, stock and equipment management. Establish a framework for capacity building, ensuring that all stakeholders are equipped with the necessary knowledge and skills to fulfil their roles effectively. - Extend the monitoring and evaluation section of the EPI manual to provide specific guidelines on who should conduct supervision, the frequency, methodology, and documentation requirements. Develop an annual supervision plan for all levels and ensure that feedback and follow-up on recommendations are systematically incorporated into reports. - Update the UGEA procurement manual to align with the current Decree No. 5 from 2016. - Extend and develop the DAF Procedures Manual to areas	High	It is planned to review and update the EPI Manual, which will include detailed chapters on the logistical aspects relating to the management of stocks of vaccines and other inputs, and equipment and, above all, including chapters on the terms of reference for managers at different logistical levels, TDRs supervision etc. It has supervision plans available at each level (MISAU, PROVINCIA AND DISTRICT), and its reports are systematically incorporated into action plans for follow-up and monitoring. This year, PAV is systematizing supervision findings using electronic	EPI Technical Group EPI Management	December 2025 Continuous	In progress / Not started (EPI)

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
	related to controls over expenditure, exchange rates and fixed assets management. - Formulate and implement a policy that incorporates existing legal frameworks, including a whistleblowing hotline, anti-retaliation policies, and conflict of interest declarations. Conduct regular training for staff to ensure awareness and adherence to this policy.		tools: FESP and DQS, which will facilitate feedback and follow-up actions with the provinces. Decree No. 5/2016, of March 8, was revoked by Decree No. 79/2022, of December 30. Because of this, the Hiring Procedures Manual was revised in May 2023. (See Attachments) As a result of changes in the state's financial administration regulatory framework, MISAU-DAF is updating the respective Financial Management Procedures Manual, which includes the areas of expense control, asset management and ICMS regularization mechanism and others. aspects. At the moment, the process is being socialized with some ministries for subsequent approval by His Excellency the Minister of Health. The DA has ongoing training programmes and its technicians declare a conflict of interest whenever there is reason to do so.	DAF	End of September 2024	
4.2	**Financial Management**					
4.2.1	The MoH should implement the following actions: 1. Reconfigure its accounting system in order to be able to generate reports for Gavi with analysis by activity code and cost code as required by the Gavi template. As a second option, as provided in the Guidelines on financial reporting mentioned above, the MoH should discuss with Gavi Country Team the possibility of using a financial report better aligned to the Gavi standard requirement. 2. Revise and clarify accounting procedures to ensure that transfers between grants are accurately recorded and reported, distinguishing them from genuine income and expenditure. 3. Provide comprehensive variance explanations and clearly identify fund recipients in financial reports to ensure full transparency and accountability in financial reporting. 4. Ensure all expenditure reported is within the categories defined by Gavi's cost framework and avoid reporting non-eligible expenses to maintain compliance with donor requirements.	High	- The IT package that supports the state's financial administration system (e-SISTAFE), meets all procedures provided for in public administration in Mozambique. Therefore, from hiring procedures to payment and accountability (where various reports are issued taking into account the procedures and needs arising from the public finance legislation in force in Mozambique. However, for some classifications inclusion may be requested, such as happened with the codes necessary for the decentralized management of funds at the district level from 2024 onwards. However, to report in the GAVI reporting model it will always be necessary to extract and process data in excel spreadsheets to align with budgets that vary annually and accommodate all classifications that cannot be incorporated into e-SISTAFE. It should be noted that during the implementation period covered by the audit, GAVI — specifically in 2022 — only changed the 'templates' used for budgeting and reporting. This change is sufficient to require that the definitions previously established be adjusted to accommodate the new configuration.	EPI Finance Team EPI Finance Team EPI Finance Team EPI Finance Team	Contínuous In quarterly reports in accordance with the GAVI procedure In quarterly reports in accordance with the GAVI procedure In quarterly reports in accordance with the GAVI procedure In quarterly reports in accordance with the GAVI procedure	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
			. - To record and report transactions, MISAU uses a template developed and made available by GAVI. In the report fields of this template, there are no spaces available to enter transfers between grants. In the years 2018 to 2020, under guidance from GAVI, to meet HSS needs, transfers were made from: MR, VIG, PBF and PCV Swith to HSS. As there were no fields in the template for recording these operations, MISAU, in coordination with the GAVI assistance team for the country, was assisted in recording the outflows of funds in the expense tables of each subsidy and the entries in the "Other income" fields. " from HSS. This placement allowed information to be provided to GAVI with an indication of all transactions made. MISAU only respected the reporting model and guidelines from GAVI, the entity to which it is suggested that this recommendation be addressed. - For each budget line executed, MISAU provides an explanation about the level of execution and activity carried out. However, we welcome the recommendation and, from now on, the wording of the explanations will be improved. - In GAVI grants administered by MISAU, there are funds channeled via partners, specifically UNICEF and WHO. If there is a need to provide complete information about these funds, MISAU includes in its report the transfers made to these entities. Once again, within what the GAVI template allows. Not being a split expense, the entire amount channeled to these entities was recorded in the 2019 MR report as presented. - MISAU considers, in this case, that these are not ineligible expenses, but rather a way of presenting information within what the template allows. But, for each line of activity related to these funds, partners provide detailed information to GAVI.	EPI Finance Team		
4.2.2	The MoH should implement the following actions: - Implement robust data management practices, including digitalisation of documents, to enhance the security and accessibility of financial and programmatic records. Regular backups and secure storage solutions should be established	High	In relation to this issue, the implementation of a system for digitizing and electronically archiving documents that support the payment of public expenses is underway, which begins in the Acquisitions Department until the processes are archived in the DAF.			In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
	to prevent data loss due to natural disasters or other unforeseen events. - Improve the traceability of expenditure back to procurement processes and documents by linking the successive steps in the books (request, file, contract, invoice). - Develop and enforce standardised procedures for maintaining and organizing documentation across all levels. This should include clear guidelines for filing, storing, and retrieving documents to ensure consistency and ease of access. - Conduct regular training for staff on effective data management and documentation practices. This will ensure that all personnel are equipped to properly handle and maintain crucial records.					
4.2.2bis	The MoH should implement the following actions: - Establish procedures for maintaining all necessary supporting documents for expenditures. This includes ensuring the safekeeping of documents, especially in regions prone to natural disasters. - Enhance internal controls to prevent unsupported and inadequately supported expenditures. This should involve regular internal audits and reviews of expenditure documentation. - Provide clear guidelines and regular updates to all relevant staff on what constitutes eligible expenditures under Gavi's funding and ensure strict adherence to the approved work plan and budget.	High	- MISAU welcomes the recommendation regarding document security, especially in regions prone to natural disasters, which is essentially throughout the country. - Still with regard to documents, the audit period, with regard to the substantive tests referred to in this point, although MISAU is not suggesting changes to GAVI's audit procedure, it draws attention to the fact that the period of The exam is extensive and for this there is a need for more resources (time and human) for the flow of documents to be analyzed. We have as an example the various unverified documents in Nampula. In a timely manner, MISAU communicated what could be happening at that location and having an influence on the results of the audit (See attached emails). The first survey to carry out the fieldwork may have indicated that Nampula is the largest province and with the largest portion of the budget, which implies a greater flow of documents, but what could be verified is that for that location only one auditor from the GAVI was allocated for document verification, which we found insufficient. The team leader went to the tourist island of Mozambique, a place with little budgetary impact for the program. A poor assessment of the allocation of funds was also noted, as the assigned auditor focused his activity on the SPS, an entity that only began managing GAVI funds in mid-2021 and with a smaller portion of the province's budget, consequently lower document flow. These facts resulted in a list of documents that were poorly or not verified by the auditor, a situation to which MISAU drew due attention to GAVI. It should be noted that the province of Nampula reacted to this	DAF / UGEA / EPI Finance Department	Continuous	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
			situation as soon as it received the list of documents produced by the audit (See attached). We suggest that for the next audits, GAVI allocates sufficient auditors according to demand, looking at the example cited above from the Province of Nampula. - MISAU accepts the recommendation; This activity can be carried out on a continuous basis, considering that DAF has a Support and Control Unit that functions as a post-expenditure review entity. This Unit complements the various profiles established to verify compliance and execute expenses in e-Sistafe. - MISAU welcomes the recommendation and will continue the ongoing process of updating personnel, whether with documentation or in joint and in-person events to share guidance.			
4.2.3	The MoH should : a) Ensure that Gavi funds are not used for the payment of VAT or any other tax charges. b) In cases where national regulations necessitate the initial payment of VAT followed by a subsequent reimbursement, establish a mechanism to systematically track and oversee all VAT expenses incurred in relation to Gavi funds. Additionally, ensure that these funds are reimbursed to the programme's bank account within an acceptable timeframe.	High	- MISAU welcomes the recommendation and will take the necessary steps to guarantee what is stipulated in the financing agreement and the GMR. It is worth mentioning that since 2017, when the Government approved the mechanism for regularizing VAT, MISAU has been certifying its suppliers or service providers, with the General Directorate of Taxes. - MISAU welcomes the recommendation and will continue to take the necessary steps to achieve this	DAF and EPI Finance Department		In progress
4.2.4	The MoH must explore the possibility of insuring tangible assets, in particular vaccines stockpiles, vehicles and cold chain equipment, either by taking out an insurance policy or by guaranteeing the replacement of vaccines or assets damaged or missing at the expense of the State.	Medium	- Recommendation accepted. MISAU will explore the possibility of doing so.	DAF/DNSP		In progress
4.3	**Procurement**					
4.3.1	The MoH should implement the following actions: - To complement the recommendation of improvement of the archiving process (see issue 4.2.2), define, document and implement a rigorous process for producing and maintaining complete procurement documentation for all the files, ensuring compliance with national regulations, Grant Management Requirements and Gavi guidelines. - Ensure all procurement activities are appropriately reflected in the Annual Procurement Plans, aligning them with organisational strategies and funding requirements. - Avoid conflicts of interest by defining, documenting (i.e. in the anti-fraud and anti-corruption policy and the UGEA manual of	High	-The design of terms of reference for the digitization of the archive is in progress. Parallel to this, the DA (Acquisitions Department) is implementing the contracting procedures management system at PHC. The annual planning exercise for GAVI-funded activities includes contracting needs. This plan is submitted in parallel to GAVI and DA for incorporation into the annual contracting plan. At DA, Hiring Plans are updated quarterly to ensure that all processes are covered. The anti-corruption clause is already included in the contracts, so there is a declaration of conflict of	UGEA	December 2025	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
	procedures, see issue 4.1.4) and implementing adequate segregation of duties in the procurement process, particularly concerning individuals responsible for bid evaluation and receipt of goods. - Define, document and implement measures to ensure a fair and competitive bidding process, including adherence to guidelines for the number of bids and transparent evaluation criteria. - Ensure the respect of regulation in relation to adequate preparation time for bidders and encourage multiple competitive offers to enhance the quality and transparency of procurement outcomes.		interest, especially in consultancies for individuals, among others. MISAU welcomes the recommendation. Note that these definitions have a legal basis in Decree No. 79/2022, of December 30th. And procedure in the Bidding Procedures Manual revised in May 2023			
4.4	**Vaccine Management**					
4.4.1	The MoH should implement the following actions: - Explore reasons for breaching stock levels for extended periods of time to minimise/eliminate their effects to the immunisation programme. - Establish a more effective coordination mechanism between the central and provincial levels to ensure that vaccine requests are accurately communicated and fulfilled, and that any overstock situations are promptly addressed. -	High	-Stock outages arise for a variety of reasons, reduced global availability (we had the example of Rotarix), approval of doses below what is necessary, delays in the search processes and arrival of the vaccine in the country, delays in obtaining the “green light” (authorization entry by the medicines and vaccines regulatory authority - ANARME), delays in paying co-financing. For vaccines acquired by the government, delays may also occur due to the unavailability of resources for acquisition, contract award, among others. -To mitigate the situation of vaccine shortages in the country, a technical subgroup for planning, quantifying and forecasting vaccines and supplies was established. This group's main objective is to discuss the schedule of vaccine needs and shipments to the country, as well as distribution. The group systematically analyzes existing stock throughout the country's logistics chain (Central, State and State). There was a consensus with GAVI to review the denominator used in vaccine planning (we currently use BCG consumption as a proxy) The subgroup analyzes green light requests with a view to reducing the time it takes for vaccines to be authorized. Co-financing payment requests are sent in advance and procurement contracts are now made in a timely manner to reduce the risk of disruption. Through the Electronic Vaccine System (SELV) and SIS-MA, stocks are monitored monthly, aiming to	Logisitics Technical Group / EPI	In progress	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
			analyze various aspects of vaccine logistics, from the request, distribution and consumption of vaccines. Using SELV, it is possible to visualize imminent stockouts, as well as low stock levels, allowing vaccine stocks to be replenished. With these measures, the country has currently been meeting its vaccine needs, in a coordinated effort with its partners (GAVI, UNICEF, etc.).			
4.4.2	The EPI should implement the following actions: - Develop standard operating procedures for physical stock management and verification, including bi-annual assessments and quarterly reports, as outlined in GMR 19. Ensure these processes are strictly followed and reports are submitted to Gavi within specified timeframes. - Rationalise the use of stock data management systems and avoid duplication of data processing, taking into consideration the possible limited access to networks, especially at health facility level. - Implement a robust tracking system for vaccine deliveries to ensure that qualitative and quantitative data is accurately captured and reconciled across all levels, minimizing the risk of stock discrepancies and wastage.	High	At the moment, all guidance on vaccine management can be found in the “PAV Manual”, available at all levels. There is a plan to review and distribute this manual, since, with the introduction of new vaccines and the emergence of new vaccine management and cold chain technology tools, there is a need to standardize and update management procedures, as well as the establishment of policies that must be publicized and followed by everyone. On the other hand, to facilitate users, Standard Operating Procedures (SOP) for managing vaccines and supplies, such as for the use of SELV and the cold chain, can be drawn up in a summarized form, based on the PAV manual. The country is currently using a single electronic vaccine logistics system (SELV), from the Central, Provincial and District levels, requiring the expansion of this system to health units where data visibility at this point is currently done through the platform DHS2 (SISMA) The current implementation of PAV's eLIMS has capabilities that allow monitoring the movements of vaccines at various levels, however it still needs some refinement in its functionalities as well as expansion to lower levels such as the Health Unit. On the other hand, it is also essential to train users at all levels so that they have a better understanding of stock management procedures.	Logisitics Technical Group Logisitics Technical Group Logisitics Technical Group	Completed December 2025 Completed	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
4.4.3	The MoH should implement the following actions: - Complete the manual of procedures and ensure its distribution, training, and monitoring of practices; - Enforce the FEFO rule for vaccine distribution to minimise waste and ensure the oldest stock is used first. Train staff on proper stock rotation practices and conduct periodic checks to ensure compliance. - Establish protocols for the regular inspection of vaccine expiration dates and the immediate removal of expired vaccines from active stock. - Reorganise storage spaces to eliminate clutter and ensure all items, especially flammable materials, are stored safely and securely. Assess whether the storage capacities are appropriate for an adequate storage of dry material.	High	Although the EPI manual requires an update, vaccine management procedures and vaccination materials are outlined in it. This includes the assumptions for calculating the needs for vaccines and vaccination material, procedures for requesting vaccines as well as procedures for recording the movement of vaccines and vaccination material (These procedures are included in the EPI manual Version of 2019). The data reported in SELV includes columns to record the batch number, manufacturer, expiration date, available stocks, among others. This information contributes to the correct execution of vaccine distribution procedures, always strictly respecting the FIFO principle at all levels. With the records mentioned above, before starting the distribution process, it is possible to view all the products available in the warehouse, including their expiration dates, which makes it possible to choose the products that expire first to be sent. Vaccine stocks are monitored regularly, using vaccine management systems that are implemented in all warehouses. This activity is complemented by periodic inventories, with information shared monthly with interested parties. It is important to highlight that in addition to the mechanisms highlighted above, the immediate removal of expired vaccine from warehouses and freezers is part of the logistical procedures in place in all health unit warehouses and freezers. Due to the large volume of vaccines circulating in the central warehouse, the capacity previously installed for storing dry material is well below what is necessary for this level, resulting in the occupation of space intended for packaging and shipping orders. The request for financing is underway to expand dry storage capacity with a view to mitigating the risk.	Logisitics Technical Group Logisitics Technical Group	Completed Completed/Permanent	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
				CMAM	December 2025	
4.4.4	The MoH should implement the following actions: - Update the EPI manual of procedures to detail how cold chain equipment must be managed at the various levels and specify roles and responsibilities; - Develop detailed maintenance plans and schedules, including roles and responsibilities and expected actions to prevent and to cure potential anomalies on cold chain equipment; - Implement strict temperature control measures and regular equipment checks to ensure all storage facilities maintain vaccines within the required temperature ranges.	Medium	At the moment, instructions on how to use vaccines for conservation can be found in the current EPI Manual, however, in the case of state assets, the description of the management of cold chain assets can be found in the procedures manual for government assets. State. There are rules and procedures posted on PAV glaciers in the districts that provide guidance on daily, weekly and monthly maintenance, as well as procedures to be followed in cases of breakdown. Each Province has a Maintenance Technician, who is responsible for repairing all glaciers in the Province. This insufficient number of technicians per province results in a delay in responding to district requests for repairs. To mitigate the delay, the creation of a Maintenance Center is in the process of consolidation and to align with the nucleus' strategy, the review of SOPs is underway, including the constant mobility of technicians from each province who have contributed to the management of equipment of the cold chain. The maintenance sector has managers at the central and provincial levels who develop preventive and corrective maintenance plans for cold chain equipment with two levels of action 1-Central level plan, which contains work that must be carried out by the contracted companies, monitors the activities carried out through the contracted companies (outsourced), from the central, provincial,	Logisitics Technical Group	December 2025	In progress

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
			intermediate and regional deposit, which consists of receiving and verifying the reports 2-Provincial level plan, this area of activity is in health units, ensuring the continuous operation of equipment to maintain the quality of vaccines. The Provincial level responds to all district requests regarding the cold chain. The maintenance plan includes instructions on daily, weekly and monthly maintenance. Likewise, the plan describes what must be done in cases of equipment failure or malfunction and contains the contingency plan. At all levels of the cold chain, there are maintenance standards and procedures that guarantee regular verification of equipment functioning, from daily temperature recording (available in all PAV coolers and cold rooms), At the moment, all coolers, freezers and refrigerated chambers contain an internal thermometer and a temperature recording sheet, twice a day (morning and afternoon), including weekends and holidays. This record is duly documented at all vaccine storage points. In addition to this manual recording available in 100% of the cold chain, the expansion of remote temperature monitoring devices that allow online temperature viewing is underway, namely beyond wireless (available in 100% of cold rooms at the central level , provincial and intermediate warehouses) and cold trace (Already installed in around 800 Health Units in the country and another 600 recently received in the country due to be installed soon). The maintenance of cold chain equipment is monitored by PAV maintenance technicians. Every repair carried out, the maintenance technician must confirm and sign the sheet. The development of a preventive and corrective maintenance monitoring instrument is underway, carried out by contracted companies and maintenance technicians.	Logisitics Technical Group	December 2025 Completed/Permanent	

Ref.	Recommendation	Priority	Management response / commitment	Action owner	Timeline	Status as at December 2025
				Logisitics Technical Group		
4.5	**Monitoring and Evaluation**					
4.5.1	The MoH should implement the following actions: ○ Develop and formalise comprehensive immunisation data quality process and procedures in the EPI manual, to standardise data review and validation practices at all levels of the health system. ○ Formalise controls performed to ensure accuracy, completeness, and timeliness of immunisation data inputs, by Increasing the frequency and thoroughness of data validation meetings – with clear summaries of issues and resolutions. ○ Further refine the estimation of immunisation targets in provinces and municipalities, considering local dynamics and survey gaps.	High	It is planned to review and update the PAV manual, which will include a detailed chapter on data quality assessment procedures. The preparation of the National Immunization Strategy is underway. The preparation of a pocket manual on data quality assessment was planned. The review of the feedback model for the provinces is underway. In 2023, the Program analyzed alternative target estimates, having defined the use of BCG as a proxy to estimate births. This measure has proven to be better at correcting the challenge of goals.	EPI Technical Group EPI Technical Group Grupo Técnico de M&A e do PAV Unidade de M&A do PAV EPI Technical Group	December 2025 December 2024 December 2024 August 2024 Completed	In progress
4.5.2	The MoH should implement the following actions: - Develop and formalise a comprehensive procedure for supervision in the EPI manual, to standardise supervision practices at all levels of the health system. - Adhere to the required frequency of supervision and systematically formalise results and follow-up actions in the supervision reports. Improve the reporting process to make sure supervision results from lower levels of the health system are aggregated and communicated for further analysis and decision.	Medium	It is planned to review and update the PAV manual, which will include a detailed chapter on supervision procedures and a reporting model The number of supervisions to be carried out by each management level is foreseen in the PAV activity plan. This year, PAV is systematizing supervision findings electronically, using FESP and electronic AQD.	EPI Technical Group EPI Technical Group	December 2025 In progress	In progress