

Memorandum on the Programme Audit Report For the Republic of Niger

The attached audit report sets out the conclusions of the programme audit of Gavi's support to the Immunization Programme of the Government of Niger, implemented by the Ministry of Public Health and Hygiene (MSHP). The audit work, conducted by Gavi's programme audit team between May and June 2025, focused on the use of Gavi grants disbursed between January 1, 2020, and December 31, 2024. These grants supported health system strengthening, operational costs for routine immunization and campaigns, as well as support from the COVAX Facility in 2021 and 2022.

This audit follows the one conducted in 2019, which had concluded that the management of Gavi support provided to the country was only partially satisfactory. The 2025 audit notes significant progress in the management of the Expanded Programme on Immunization and continued commitment from the Ministry in support of immunization. However, it highlights the persistence of major challenges that could compromise the sustainability of these achievements, particularly in terms of governance and financial management.

The key points from the audit report summary (pages 3 to 6), described in detail in the body of the report, are as follows:

1. Overall, the management of Gavi support was assessed as **requiring significant improvements** (page 3), meaning that "Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, there is not yet reasonable assurance that the entity's objectives are likely to be met."
2. Twenty-seven (27) recommendations were made in response to deficiencies identified in: (i) Governance; ii) Financial and accounting management; (iii) Procurement; (iv) Vaccine management; and (v) Monitoring and evaluation.
3. Key findings included the following:
 - a. The Gavi Grant Management Unit (UGS-G) suffers from a lack of institutional recognition and legal framework. In the absence of an appropriate and recognized organizational structure, the UGS-G has not been staffed with the necessary profiles and skills to fulfill its mission, which has significantly affected its performance in managing Gavi grants during the audit period.
 - b. The financial reporting process by the UGS-G is inefficient, characterized by costly workshops, delays in producing Financial Monitoring Reports, and weak oversight of accounting management in the regions. This is compounded by deficiencies in record-keeping and the poor quality of supporting documentation, which led to expenditures amounting to USD 80,343 being questioned.
 - c. Asset management of Gavi funded equipment is weak (no consolidated asset register, no periodic physical inventory).

- d. The management of storage space at central warehouse depots is inadequate and poses risks to stored items. In addition, the multiplicity of stock monitoring tools and inconsistencies between them undermine the reliability of data for decision-making.
- e. Significant improvements are required in the customs clearance process for Gavi-funded refrigerated vehicles to reduce delays and ensure their timely deployment for the benefit of the Programme.
- f. Challenges remain in the quality of vaccination data despite gradual improvements observed between 2022 and 2024.

The programme audit findings were shared with the MSHP, along with a request for reimbursement of USD 80,343. In March 2026, the MSHP submitted a corrective action plan to the Gavi Secretariat in response to the audit recommendations.

The Gavi Secretariat continues to work with the MSHP to ensure that the commitments made are implemented and that the above-mentioned amount is effectively reimbursed.

Geneva, May 2026

PROGRAMME AUDIT REPORT

The Republic of Niger

April 2026



1. Executive Summary

1.1 Summary of key audit issues

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1.2 Overall audit opinion

Audit opinion:

The audit team assessed that the management of Gavi support by the Ministry of Public Health and Hygiene (MSPH) of the Republic of Niger “**requires significant improvements**” which means, “Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met.”

To mitigate the risks associated with the 27 findings listed above, the audit team proposed recommendations that require implementation of a corrective action plan (see Annex 10 of the full report).

* The audit rating attributed to each section, the risk level assessed for each finding, and the priority level of recommendations are defined in Annex 3 of this report.

1.3 Summary of issues

This report presents the results of the 2025 audit of Gavi programmes in Niger. It covers various strands of Gavi support to the Republic of Niger from 2020 to 2024 and follows the 2019 audit, which concluded that management was partially satisfactory. The 2025 audit confirms notable progress in management of the Expanded Programme on Immunization (EPI or “Programme”). However, it also highlights persistent major challenges that may jeopardize sustainability of gains, particularly in governance and financial management.

Positive points highlighted by the audit: The audit noted significant advances in management of the EPI in Niger. The MSHP shows strong commitment—evidenced by regular Inter Agency Coordinating Committee (ICC/CCIA) meetings with ministerial participation—and by creation of several thematic committees to oversee programme implementation. Notable improvements in the cold chain stem from an overall satisfactory endowment of equipment at all levels of the health system pyramid, supported by Gavi CCEOP grants. HSS (RSS) grants also funded key infrastructure such as the new offices of the Directorate of Immunization (DI) and central and regional warehouses. Finally, efforts to improve data quality have intensified through rollout of the “Tracker” electronic register, being scaled up after a successful pilot, and through increased data monitoring via DHIS2 with partner support. Despite these advances, shortcomings remain in governance of Gavi grant management, vaccine management, and monitoring evaluation.

Governance and organisational performance

Persistent weaknesses affect governance and Programme organization. There is no formal, documented, centralized framework to track implementation of recommendations arising from evaluations (Grant Management Requirements – GMR 2019; Gavi Programme Audit 2019; Data Quality Improvement Plan – DQIP/PAQD), limiting follow through on MSHP commitments and hindering coordinated corrective action. Technical preparation for ICC meetings is weakened by the inactivity of the technical subcommittee and its commissions; the National Immunization Technical Advisory Group (GTCV/NITAG) is also not functioning in line with its statutes (meeting only when convened by MSHP, rather than quarterly as prescribed), and mandated member replacements have not yet been completed—delaying urgent decision making.

At organizational level, the Gavi Grant Management Unit (UGS Gavi) lacks an adequate legal and institutional identity: apart from a May 2022 letter from the MSHP Secretary General to Gavi, there is no official act establishing it within Government. UGS Gavi continues to rely on the Common Health Fund (FCS) procedures manual, parts of which do not suit UGS operations nor incorporate the specific GMR requirements.

In the absence of a clear organizational framework, UGS Gavi has not been staffed with the profiles and competencies needed, which has hampered performance in managing Gavi grants. The MSHP should urgently implement GMR recommendations related to UGS organization, plan for workforce succession and skills transfer (including for regional accountants funded by Gavi), and reinforce the MSHP’s own oversight mechanism—particularly the role of the General Inspectorate of Health Services (IGSS), as prescribed by the GMR.

Accounting and financial management

The organizational challenges above contributed to deficient accounting and financial management of Gavi grants during the audited period, undermining compliance and transparency. The financial reporting process is inefficient (costly workshops, delays in Financial Monitoring Reports—RSF, limited supervision of regional accounting). Accounting weaknesses include no automated budgetary control, limited mastery of the Tom2Pro software, non-alignment with the OHADA (SYCEBNL) chart of accounts, and delays in clearing advances. Failures in archiving and weak quality of supporting documents led to questioned expenditures of USD 80,343 (CFAF 47,462,384), equal to 3% of the amount tested. The DI has no dedicated bank account, resulting in heavy cash handling and heightened risk of fraud and regulatory non-compliance. Asset management of Gavi funded equipment is weak (no consolidated asset register, no periodic physical inventories). There is no system to track generator fuel or vehicle usage, increasing risks of diversion and misuse.

Procurement and contracting

UGS Gavi has not taken adequate ownership of procurement planning and execution monitoring, contrary to the GMR and the FCS procedures manual. No procurement plan specific to Gavi grants is prepared and no execution reports are produced, limiting transparency and traceability. This stems from the absence of an adapted procedures manual and of a dedicated procurement profile within UGS Gavi; as a result, the UNICEF country office has repeatedly been requested to lead certain procurement processes (outside the cold chain equipment and vehicles explicitly allocated to UNICEF by the GMR). An organizational and operational overhaul is necessary for UGS Gavi to fully play its role in monitoring Gavi funded procurement.

Vaccine management

Major shortcomings could harm programme performance and sustainability. The cold chain maintenance set up is fragile—dependent on an external provider at central/regional levels and under equipped agents at peripheral level—raising risks of breakdowns and stockouts. Storage space management for dry stores at the central EPI warehouse is inadequate, jeopardizing stock integrity. New SOPs, while available centrally, are neither adapted nor effectively disseminated to peripheral structures, perpetuating sub optimal practices. Physical vaccine management and supervision are insufficient—especially in private clinics—exposing the programme to stock losses and poorer service quality. On the administrative side, the multiplicity of stock reporting tools and errors in Excel based Stock Management Tool (SMT) files generate inconsistencies and compromise decision making reliability. Customs clearance of five Gavi funded refrigerated vehicles for regions was delayed by over two years, hampering distribution improvements; MSHP should advocate for streamlined clearance of Gavi donated equipment.

Monitoring and evaluation

Despite gradual improvements from 2022 to 2024, vaccination data quality challenges persist. Gaps between administrative coverage and survey-based estimates remain high (16 percentage points in 2023 versus a target of 5), pointing to reliability problems. Discrepancies between available vaccine stocks and doses administered, frequent omissions in SMT files, and data entry errors at service points were also observed. These weaknesses are compounded by insufficient supervision of routine EPI activities (low frequency, limited inclusion of private facilities, poorly formalized recommendations with weak follow up). In addition, operational level epidemiological surveillance capacity is limited: only 5% of health workers have received structured training, and community awareness is low reducing the system's ability to detect and respond quickly to outbreaks.

1.4. Financial impact of audit findings

The table below presents the total amount questioned by the audit, i.e., potentially subject to reimbursement.

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

MSHP grants	Expenditures incurred	Expenditures tested	Expenditures sufficiently justified	% of tested justified	Questioned expenditures	% of tested questioned
HSS	12,777,400,462	858,982,500	836,635,621	97%	22,346,879	3%
	21,629,116	1,454,054	1,416,226		37,828	
CDS & VPI	4,249,489,972	335,243,545	315,108,040	94%	20,135,505	6%
	7,193,381	567,488	533,403		34,085	
Measles Campaign	2,036,191,770	199,068,369	194,088,369	97%	4,980,000	3%
	3,430,069	335,341	326,911		8,430	
Overall total	19,063,082,204	1,393,294,414	1,345,832,030	97%	47,462,384	3%
	32,252,566	2,356,883	2,276,540		80,343	