Memorandum on the Republic of Zimbabwe Programme Audit report

The attached Gavi Audit and Investigations report sets out the conclusions of the programme audit of Gavi's support to Zimbabwe's Ministry of Health and Child Care (MOHCC) executed through its Zimbabwe expanded programme for immunisation (ZEPI)). The audit was conducted between 1 to 19 December 2025.

The audit reviewed MOHCC's management of Gavi's cash and in-kind support to the immunisation programme during the five-years period from 1 January 2020 to 31 December 2024. Specifically, the audit assessed vaccine supply chain management processes to ensure the delivery of vaccines to the intended recipients, data systems and processes in generating accurate, integrated, and actionable immunisation data to support evidence-based planning, performance review, and decision making; governance and oversight structures in ensuring accountability, coordination, and strategic guidance for Gavi-supported immunisation investments at national and subnational levels; the implementation arrangements of Gavi funded programme activities; and the country's progress toward financial management and sustainability in immunisation, and the effectiveness of Gavi's support in strengthening the use of national financial systems.

The Executive Summary of the report (pages 3 to 5) sets out the key conclusions, the details of which are described in the body of the report:

1. There is an overall audit rating of "Needs significant improvement" which means, "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."
2. In total, twelve issues were identified in the following areas: (i) governance and oversight; (ii) programme management arrangements; (iii) vaccine supply chain management; (iv) Immunisation data for decision making; and (v) Budgeting and financial management.
3. To address the risks associated with these issues, the audit team raised 13 recommendations, of which 5(38%) were rated as high risk.
4. Key findings were that:
    a. The roles of the existing immunisation governance structures (including the ZICC, ZIMNITAG, and TCC) were not functioning as intended. Governance and oversight were weakened by the infrequent functioning of the ZICC and ZIMNITAG and the absence of a formal mechanism for the TCC to escalate issues to the ZICC for strategic decisions.
    b. On programme management, the misalignment between the NIS and NHS, coupled with the lack of formal endorsement, implementation review, and effective monitoring of the NIS, weakened strategic planning and accountability. Annual workplans were not aligned to NIS objectives, further undermining programme implementation success.

c. Major inconsistencies between population denominators and reported vaccination data undermine confidence in reported immunisation coverage as a reliable measure of programme performance. They also reduce the accuracy of estimates used to identify unvaccinated children and plan immunisation services, increasing the risk that programme resources are not effectively targeted to underserved populations.
d. Budgeting and financial management for the immunisation programme fund remains a challenge due to the absence of essential expenditure supporting evidence, and weaknesses in fuel management controls limited assurance that activities were delivered as planned and that Gavi funds were used for their intended purposes, increasing the risk of financial mismanagement.
e. The audit identified USD 143,178 in questioned costs (i.e., inadequately supported USD 123,975 and unsupported USD 19,203) due to inadequate supporting documentation and missing expenditure support documents. In September 2026, Gavi wrote to the government requesting reimbursement for USD 143,178, an amount which was determined to be misused.

The findings of the programme audit were discussed with the Ministry of Health and Child Care (MOHCC). They accepted the audit findings, acknowledged the gaps identified, and committed to implement a detailed management action plan.

In September 2026, Gavi wrote to the government requesting reimbursement for USD 143,178, being the amount which was determined to have been misused.

The Gavi Secretariat continues to work with the Ministry of Health and Child Care to ensure that their commitments are implemented, and to agree on how they will make the programme whole.

Geneva, October 2026

PROGRAMME AUDIT REPORT

Republic of Zimbabwe
September 2026

Gavi
The Vaccine Alliance

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1. Executive Summary

1.1 Overall audit opinion

Audit opinion:

The audit team assessed the Ministry of Health and Child Care's management of Gavi support during the period 1 January 2020 to 31 December 2024 as "Needs significant improvement" which means, "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".

Through our audit procedures, we identified high risk issues relating to governance and oversight, programme management, immunisation data management, budgeting and financial management.

To address the risks associated with these issues, the audit team raised 13 recommendations, of which 5 (38%) were rated as high risk. These recommendations need to be addressed by implementing remedial measures according to the agreed management actions.

1.2 Summary of key audit issues

Ref	Description	Rating*	Page
4.1	**Governance and Oversight**		**13**
4.1.1	Immunisation governance and oversight bodies are not effectively fulfilling their mandates		13
4.1.2	Immunisation assurance mechanisms require strengthening and improved coordination		16
4.2	**Programme management**		**18**
4.2.1	Strategic and operational planning for immunisation needs to be improved		18
4.2.2	Current weaknesses in measles management hinder progress toward measles elimination		21
4.2.3	Vaccine-preventable disease surveillance systems require strengthening		23
4.3	**Vaccine supply chain management**		**25**
4.3.1	Vaccine inventory management practices at national and subnational level need to be improved		25
4.3.2	Low inventory levels at national and subnational stores hinder immunisation service delivery		28
4.3.3	Gaps in dry goods storage infrastructure and cold chain management		30
4.4	**Immunisation data management**		**32**
4.4.1	Inaccurate denominators distort coverage rates and weaken programme planning		32
4.4.2	Completeness and reliability of immunisation coverage data require enhancement		34
4.5	**Budgeting and Financial Management**		**36**
4.5.1	Weak financial controls and documentation gaps resulted in questioned expenditure		36
4.5.2	Zimbabwe has made limited progress toward the use of its national systems to manage Gavi cash grants.		39

** The audit ratings attributed to each section of this report, the level of risk assigned to each audit issue and each recommendation, are defined in Annex 2 of this report.*

1.3 Summary of issues

Through our audit procedures, we identified 12 issues (5 high risk, 7 medium risk) relating to the use and management of Gavi support. Section 3 of this report provides details of the Republic of Zimbabwe's context and specific challenges in delivering its immunisation programme. The high-risk issues are summarised below. Details of all the issues are explained in Section 4 of this report.

Governance

Immunisation governance in Zimbabwe is structured around three bodies. The Zimbabwe Inter-Agency Coordination Committee (ZICC) is responsible for strategic oversight and partner coordination; the Zimbabwe National Immunisation Technical Advisory Group (ZIMNITAG) provides independent technical advice on vaccine policy and programme direction; and the Technical Coordination Committee (TCC) manages operational and technical issues. During the audit period, these structures were not functioning as intended. The ZICC and ZIMNITAG met infrequently, and critical oversight functions – such as monitoring implementation of the National Immunisation Strategy (NIS), reviewing outstanding Grant Management Requirements (GMRs), and tracking major programme reforms – were not systematically performed. Although the TCC met regularly, there was no formal mechanism enabling it to escalate issues up to the ZICC for decision-making.

As a result, strategic oversight of the immunisation programme was weakened, and systemic issues affecting programme performance and compliance with Gavi funding requirements remained unresolved.

Programme management

Zimbabwe's immunisation programme is guided by the National Health Strategy (NHS) (2021–2025), the NIS (2022–2025), and annual operational plans. Together, these documents are intended to align national health priorities with immunisation targets and translate strategic objectives into coordinated actions at national and subnational levels. Although the NIS was developed shortly after the NHS, the targets set out in the two documents were not aligned. In addition, the NIS was not formally endorsed through the established governance structures, and its implementation was not reviewed during the audit period. Annual workplans were not derived from the NIS strategic objectives, and monitoring of implementation of both was weak. At the subnational level, microplanning processes were not documented in many of the provinces, districts, and health facilities visited.

These gaps weakened programme monitoring and accountability and undermined the programme's ability to achieve its national health objectives.

Immunisation data management

Accurate assessment of immunisation coverage depends on reliable vaccination data and credible population denominators. In Zimbabwe, coverage indicators are calculated using target population estimates derived from national census projections produced by the Zimbabwe National Statistics Agency (ZIMSTAT). Following the 2022 census, 30 districts (i.e. almost half of the country's 63 districts) reported coverage exceeding 100% for the third dose of the pentavalent vaccine. Similar patterns were observed for the first dose and for other antigens, including measles. This indicates a misalignment between the population denominators used to calculate national coverage estimates and the vaccination data reported by the immunisation programme. Programmatically, there was no structured or documented process to analyse these anomalies, including the systematic review of other available data sources—such as microplanning data and campaign results – to validate, synthesise, and approve an agreed denominator.

These inconsistencies undermine confidence in reported immunisation coverage as a reliable measure of programme performance. They also reduce the accuracy of estimates used to identify unvaccinated children and plan immunisation services, increasing the risk that programme resources are not effectively targeted to underserved populations.

Budgeting and financial management

The audit team identified weaknesses in financial documentation and control practices related to the management of Gavi cash grants. Of the USD 4.8 million in expenditures reviewed, USD 143K was questioned

due to missing or inadequate supporting documentation. In several instances, essential evidence such as attendance registers and activity reports was not available to confirm that funded activities had been implemented. Additional control weaknesses were identified in the distribution and documentation of fuel to provinces, including missing vehicle logbooks and inconsistencies in fuel records.

These gaps limit assurance that Gavi funds were used for their intended purposes and expose the programme to an increased risk of financial mismanagement.

1.4 Financial consequences of audit issues

The table below summarises amounts questioned by the audit team in United States Dollars (USD):

Table 1: Summary of expenditures questioned by the audit team, by category

Category of questioned expenditures	Amount questioned (USD)	% of expenditures reviewed	Details (report reference)
Unsupported	*19,203*	**3%**	4.5.1
Inadequately supported	*123,975*		
Total questioned	***143,178***		

**Excluded from the schedule of questioned expenditures is USD 20,258 relating to taxes paid using Gavi funds. The country will be requested to refund such amounts to the Gavi in-country HSS account upon recovery from the Ministry of Finance.*

1.5 Cash balances

The following table summarises the unspent cash balances in USD held by grant recipients on 31 December 2024:

Table 2: Gavi funds disbursed to Partners, remaining unspent at central level

Grant recipient	Cash Balances (USD)	Source
UNICEF	*1,727,336*	Gavi MPM dashboard
WHO	*231,608*	Gavi MPM dashboard
Total	***1,958,944***	

2. Objectives and scope

2.1 Audit objectives

In line with the respective partnership framework agreement (PFA) with effect from 17 May 2013 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.

As a result, the audit team assessed the various processes and programme management arrangements governing Gavi's support (vaccines, cash and equipment) for which the respective entities were responsible, so as to assess whether the design of the governance structures are effective in providing oversight over the immunisation programme, assess the effectiveness of the coordination, collaboration and implementation arrangements of Gavi-funded programme activities, review the design and operating effectiveness of the assurance mechanisms within the financial management processes, review the effectiveness of data management and data quality processes to ensure that data used for decision making is complete and accurate, and review the design and operating effectiveness of vaccine supply chain processes to ensure delivery of vaccines to the intended recipients.

The team also reviewed the relevance and reliability of the internal control systems, relative to the accuracy and integrity of the books and records, management and operational information; the effectiveness of operations; the physical security of assets and resources; and compliance with national procedures and regulations.

2.2 Audit scope

The audit team adopted a risk-based audit approach informed by our assessment of the risks across the immunisation programme areas supported by Gavi. This included governance and oversight, programme management including the effectiveness of targeted country assistance, vaccine supply management, immunisation data management, supply chain and data management systems, financial management, and assurance processes, including procurement.

The audit scope covered the five-year period from 1 January 2020 to 31 December 2024 (the audit review period). Total cash, vaccine, and ancillary support provided by Gavi to Zimbabwe was as follows:

Table 3: Cash, technical assistance, equipment, and vaccines support (2020 – 2024)

Amount in USD	Grants in audit scope period					
Cash grants	**2020**	**2021**	**2022**	**2023**	**2024**	**Total**
Covid 19 Delivery Support (CDS)		1,388,818				**1,388,818**
HPV	(12,301)					**(12,301)**
Health Sector Strengthening (HSS)	9,183,321	564,994	95,248	6,113,333	718,775	**16,675,671**
Inactivated Polio Vaccine (IPV)	791,169					**791,169**
Measles Rubella (MR)	(892,831)		962,170			**69,339**
PCV			(13,062)			**(13,062)**
TCV	4,378,850			(106,343)		**4,272,507**
CDS-ISD		528,700	185,698			**714,398**
ISD	(95,229)					**(95,229)**
OCV					108,192	**108,192**
Total Cash (a)	**13,352,979**	**2,482,512**	**1,230,054**	**6,006,990**	**826,967**	**23,899,502**
PEF TCA						
Total PEF TCA (b)	**1,884,389**	**1,652,077**	**1,036,327**	**711,288**	**917,948**	**6,202,029**
Equipment Support						
Cold Chain Equipment Optimisation Plan (CCEOP)	1,074,060		(182,456)			**891,604**
CDS-CCEOP			461,560			**461,560**
Total Equipment Support (c)	**1,074,060**		**279,104**			**1,353,164**
Vaccine support						
COVID19		8,369,100	16,320,000		(888,693)	**23,800,407**
HPV	3,521,218	113	2,146,065	677,261	2,209,931	**8,554,588**
IPV	5,360,288	2,439,692	2,101,270	675,766	822,920	**11,399,936**
M	265,980	607,181	22,124	(27,207)		**868,078**
MR			1,913,271	(70,083)		**1,843,188**
OCV					4,433,351	**4,433,351**
PCV	3,195,967	2,029,343	4,827,431	977,216	3,699,694	**14,729,651**
PENTA	723,072	869,549	1,312,950	856,730	1,257,716	**5,020,017**
RV	6,987	3,013,254	(8,696)	1,138,174	1,215,350	**5,365,069**
TCV	337,116	744,466	17,198	671,772	515,382	**2,285,934**
Total Vaccines (d)	**13,410,628**	**18,072,698**	**28,651,613**	**4,899,629**	**13,265,651**	**78,300,219**
Total = (a) + (b) + (c) + (d)	**29,722,056**	**22,207,287**	**31,197,098**	**11,617,907**	**15,010,566**	**109,754,914**

2.3 Audit approach

The audit was conducted in two phases: an initial scoping visit in August 2025 and three weeks field work conducted from 1 December to 19 December 2025. The audit team adopted a risk-based approach to determine the audit objectives. This included visiting and undertaking audit work at the central vaccine store (CVS), four provincial health offices (PHO), three provincial vaccine stores (PVS), eight district health offices (DHO), eight district vaccine stores (DVS), and 20 health facilities (HFs). Annex 4 lists the provinces, districts and HFs visited.

During the audit, the team interacted with key stakeholders including senior officials within the Ministry of health and child Care (MOHCC), national Zimbabwe Expanded Programme for Immunisation (ZEPI) team, provincial health office (PHO), district health office (DHO), health facilities, Gavi alliance partners WHO and UNICEF, Gavi expanded partners including Crown Agents, and the assurance provider.

Over the audit review period, a range of recipients received a total of USD 23,172,141 from Gavi, excluding support for technical assistance. As illustrated in the table below, almost all this support was channelled through UNICEF, WHO, and Crown Agents to be implemented by the MOHCC, specifically the ZEPI and PHOs:

Table 4: Total Gavi cash disbursements to Zimbabwe by grant and recipient (2020 to 2024) in USD

Cash grants	Fund Recipient	Total	Channelled to government	Audit comments
CDS	UNICEF	*1,157,210*	*54,882*	Scoped out by the audit team
	WHO	*231,608*		Scoped out by the audit team
HPV	MoH	*(12,301)*		
HSS	Crown Agent	*522,095*		Included in scope
	JSI	*219,837*		Scoped out by the audit team
	UNICEF SD	*1,081,645*		
	PwC	*113,778*		Included in scope
	UNICEF	*14,738,316*	*12,383,258*	Transfers to MOHCC included in scope
IPV	UNICEF	*791,169*	*470,649*	Transfers to MOHCC included in scope
MR	MoH	*(1,013,022)*		Refunds from previous years
	UNICEF	*1,082,361*	*1,928,268*	Transfers to MOHCC included in scope
PCV	UNICEF	*(13,062)*	*73,193*	Refunds from previous years
TCV	UNICEF	*4,272,507*	*3,337,451*	Transfers to MOHCC included in scope
CDS-ISD	MoH	*714,398*		
ISD	MoH	*(95,229)*		Refunds from previous years
OCV	MoH	*108,192*		
Grand Total		**23,899,502**	**18,247,701**	

2.4 Funds channelled to government through core partners

In accordance with section 22.2 of Annex 2 of the PFA, all funds received by MOHCC are subject to the programme audit. This includes Gavi funds received by partners that are subsequently channelled to the government. Funds directly executed by WHO and UNICEF were not subject to our audit and were considered out of scope, in accordance with the United Nations Single Audit principle. The following table summarises Gavi funds channelled through core partners to MOHCC throughout the audit review period.

Table 5: Details of funds sub-granted to government by Gavi Alliance partners in USD

Recipients	Total received from Gavi (USD)	Channelled to government (USD)	Government expenditure selected and reviewed	% of expenditure reviewed
WHO	*231,608*	*0*	*0*	0
UNICEF	*23,110,146*	*18,247,701*	*4,806,941*	26.3%
Total	***23,341,754***	***18,247,701***	***4,806,941***	

2.5 Exchange rate

All in-country expenditure was incurred in United States Dollars (USD)

3. Background

3.1 Introduction

Zimbabwe is a landlocked country in southern Africa between the Zambezi and Limpopo River with a land area of approximately 390,757 square kilometres. It is bordered by the Republic of South Africa in the south, by Botswana on the southwest and west, by Zambia on the north and by Mozambique on the northeast and east. The capital and largest city is Harare while the second largest is Bulawayo.

Administrative arrangements

Zimbabwe is a unitary republic with a system of three levels of government which include 1) national government headed by the President 2) provincial and metropolitan councils responsible for provincial governance, and 3) local authorities comprising of urban and rural district councils. The country is divided into 10 provinces, two of which are metropolitan provinces (Harare and Bulawayo). The provinces are further subdivided into 64 administrative districts serving as key subnational units for governance, service delivery and administration.

Economy and demographics

Zimbabwe's economy is a mixed economy with largely an informal sector comprising about 64% of total economy. Three sectors including agriculture (tobacco and maize), mining (gold, platinum and lithium) and growing tourism sector contribute 63% of the national gross domestic product (GDP).

Zimbabwe has a gross national income (GNI) per capita of USD 2,400 (Current Atlas method) and gross domestic product (GDP) of USD 41.5 billion with a growth rate of 1.74% in 2024[1]. The Economy slowed down in 2024 due to drought and high debt which remains a major concern. However, the tight monetary policy since late 2024 helped improve inflation dynamics and stabilise the Zimbabwe gold (ZiG) currency.

Consequently, Zimbabwe's economy was projected to rebound strongly in 2025 with an estimated 6.6% GDP growth due to robust growth in agriculture, services, and continued investments in mining and steel. The medium-term growth also remains positive, anticipated to remain elevated at 5% in 2026, though fiscal slippages, external shocks, and climate-related disasters such as droughts still pose significant threats to the current stability.

The 2022 census, revealed Zimbabwe's population grew to 15.18 million (52% female) with a 1.5% annual growth rate, highlighting a youthful demographic (62% under 25) but facing challenges like high youth unemployment and reproductive health issues.

3.2 National health sector

Zimbabwe developed a national health strategy (NHS) 2021-2025 as a deliberate effort by the government to improve health and wellness of the population and eventually ensure universal access to health services. The strategic focus is on building a resilient and sustainable health system premised on a health in all policies approach by Government. The NHS 2021-2025's vision is to ensure the highest possible level of health and quality of life for all citizens of Zimbabwe by 2030.

The health system in Zimbabwe is financed through a mixture of domestic and external funding sources. Government public health financing is the largest proportion; however, the contribution is below recommended levels. The current financial crisis and challenging macroeconomic environment offers limited potential for expanding the fiscal space[2]

Government spending for health per capita steadily increased during a period of macroeconomic stability from 2010 to 2017. However, the macroeconomic instability since 2018 has adversely affected health financing. The rapid acceleration of inflation (peaking at 837.5 percent in July 2020) and exchange rate

[1] Word Bank Data

[2] Zimbabwe National Health Strategy 2021-2025

depreciation led to a major reduction in overall government revenue. As such, even though its relative share of government spending remained largely consistent, government health expenditure (GHE) dramatically decreased in absolute per capita terms from USD 280 in 2019 to USD 83 in 2020[3].

Zimbabwe's healthcare system has been facing challenges in critical areas of human resources for health (HRH), such as quantity, size, absorption of health workers, geographic and health facility level distribution of health workers, skill mix and health workforce management capacity. With an annual average population growth of 1.5% and a high burden of communicable and non-communicable diseases, the rising demand for healthcare services has put pressure on the available health workforce. According to the 2022 health labour market analysis, the current output of health training institutions is only 3,334 graduates against a total requirement of 124,000 health workers by 2030.

In October 2024, the Government of Zimbabwe launched the health workforce strategy (2023-2030) to transform the country's human resources for health capacity in ensuring the highest quality of life for all Zimbabweans by 2030. The strategy seeks to align health worker training programmes with the needs of the sector and increase annual training outputs from 3,334 in 2022 to at least 7,000 by 2030. Additionally, the strategy emphasises the need to create 32,000 new health workforce positions, progressively integrate community health workers, foster geographical equity in workforce distribution, and strengthen governance and leadership within the health sector.[4]

3.3 Immunisation in Zimbabwe[5]

Immunisation is the most cost-effective public health intervention. The Ministry in collaboration with its partners has worked to protect the population's health from vaccine preventable diseases with life-saving vaccines. The ZEPI programme is within the Nursing Department. It is responsible for spearheading and coordinating immunisation services in Zimbabwe. Over the years, the programme has made strides in introducing new vaccines, rolling out life course immunisation and combating disease outbreaks.

The vaccination trends in Zimbabwe indicated that the DTP3 coverage is 91% in 2024 (as per WUENIC). The identified priority groups have not been sufficiently covered by current service delivery and demand generation efforts, while rising urbanisation and the COVID-19 pandemic are exacerbating the situation and resulting in increased missed opportunities.

While immunisation coverage rates had been stagnant from 2016 to 2019, the period 2020-2021 saw a decrease in coverage largely because of COVID-19 induced access barriers but thereafter have improved. Administrative data for 2025 indicates that 56 of the 63 districts have Penta 3 coverage >80%, 36 of 63 districts have MR1 coverage >95%, while 25 of the 63 districts have MR2 coverage > 95%.

The Government primarily provides funding for buildings and infrastructure, human resources, procurement of traditional vaccines and co-financing of new vaccines. Though Government vaccine procurement funding is increasing, new vaccine introductions are still being supported by Gavi. Moreover, Gavi's relative share of vaccine funding is forecast to decrease over the next five years, hence there is a need to mobilise more domestic funding to cover this gap.

The programme has not been spared from the challenges being faced by the Zimbabwean health sector. These include human resource shortages, inadequate funding, inadequate infrastructure and equipment, increasing disease burden, emerging and re-emerging diseases.

3.4 Gavi's relationship with Zimbabwe

Gavi support to Zimbabwe began in 2002. Gavi support from 2002 to 2024 totals over USD 259.6m of which USD 204.9m (79%) is vaccine support, USD 43.4m (17%) is for cash support, USD 8.3m (3%) is Partnership Engagement Framework / Targeted Country Assistance (PEF/TCA) support and USD 3m (1%) in equipment

[3] Zimbabwe Health sector public expenditure review 2022 by World Bank

[4] Zimbabwe launches Health Workforce Strategy, signs Health Workforce Compact | WHO | Regional Office for Africa

[5] National Immunisation Strategy 2022-2025

support. In May 2013, Gavi entered into a PFA with the country, providing a framework for the country's management of Gavi support. Zimbabwe has been under preparatory transition phase since 2020.

3.5 Entities involved in the executing and managing Gavi's funds.

Over the 5-year audit period (2020-2024), Zimbabwe received a total of USD 109.8 million in Gavi support, comprised of cash grants, technical assistance grants, vaccines, dry goods, and equipment (see section 2.2 Audit scope for details). More than 75% of Gavi funding was channelled through UNICEF and WHO during the audit review period. In addition, Gavi funding was also disbursed to expanded partners, including Crown Agents.

3.6 Progress of previously identified audit issues

Gavi conducted its most recent programme audit in Zimbabwe in 2016. The audit report rated the overall management of Gavi-funded support as unsatisfactory, based on testing across several areas within scope, including vaccine supply management, budgetary and financial management, and procurement.

The 2016 audit issued a total of ten recommendations. Of these, four have been closed, indicating that the required corrective actions were completed. Five recommendations remain in progress, reflecting ongoing efforts to address the identified issues, while one recommendation was deemed no longer applicable.

Since the 2016 audit, all of Gavi's subsequent disbursements have been channelled through UNICEF and WHO. During the audit period, there were changes in leadership structures within ZEPI and MOHCC, with Gavi providing additional support through the Assurance Provider to help prepare MOHCC to become a direct recipient of Gavi funding. As such, the audit team reviewed the relevance of the outstanding recommendations from the previous audit. Where relevant, any remaining open actions or components have been folded into the updated recommendations included in the current audit report.

3.7 Good Practices

The audit team noted the following good practices while executing the audit:

Governance and oversight - The MOHCC has established key national coordination structures including the Zimbabwe inter-agency coordination committee (ZICC), Zimbabwe national immunisation technical advisory group (ZIMNITAG), and the technical coordination committee (TCC). The ZICC operates under finalised terms of reference (2019), while ZIMNITAG is guided by a comprehensive operational manual. Although the TCC does not yet have formal ToRs, it meets regularly to deliberate on programmatic issues. Additionally, the assurance provider has introduced a tracking system to monitor outstanding audit recommendations and grant management requirements (GMRs), strengthening accountability mechanisms across the programme.

Programme management - Several strategic and policy documents, including the national health strategic plan (2021–2025), the public health act (2018), and a draft national immunisation strategy (2021–2025) were available at MOHCC indicating improvements in immunisation programme management. A comprehensive ZEPI review was conducted in 2023, and further insights were provided through the 2023–2024 demographic and health survey. Operational tools such as the immunisation in practice manual (2022) and the 2024 Adverse Events Following Immunisation (AEFI) surveillance guidelines were available, alongside case definitions and classification charts for VPDs across all levels. Facilities visited maintained paper-based AEFI reporting tools. Some opportunities for improvement in linkages between strategic planning and operationalisation were noted in issue 4.2.1 of this report.

The country continues to apply an integrated approach to immunisation, including integrating HPV and IPV catch-up during the 2021 TCV campaign. Furthermore, MOHCC/ZEPI demonstrated strong engagement with partners throughout the TCA/TA plan development process, contributing to more effective coordination.

Data management - ZEPI continues to strengthen routine reporting, with all health facilities reporting through District Health Information System 2 (DHIS2). The presence of health information officers at all provincial and district health departments was confirmed during the audit. A national routine data quality assessment carried out by the MOHCC/ZEPI in 2022 further reflects the country's commitment to improving data integrity

for better programme decision-making. Some challenges remain as reflected in issue 4.4.1 and issue 4.4.2 of this report.

Vaccine supply chain management - The MOHCC/ZEPI vaccine supply chain team utilises country-generated closed- and open-vial wastage rates to inform vaccine forecasting. While onboarding of the ZEPI module into the existing electronic logistics management information system (eLMIS) remains outstanding, the programme relies on regular situation reports (SITREPs) to provide visibility of vaccine stock balances at subnational levels. Some opportunities for improvement in this process were identified in issue 4.3.1 of this report.

The introduction of the five-dose measles–rubella (MR) vial in 2023 improved dosing accuracy and reduced the risk of contamination when compared to the ten-dose vial. ZEPI logistics teams have visibility over vaccines in the pipeline and utilise electronic vaccine arrival reports (e-VARs) at the central vaccine store to support receipt and inventory management.

A national cold chain assessment was conducted in 2023, followed by the development of a five-year cold chain asset replacement plan. All of the stores visited by the audit team had contingency measures in place to protect cold-storage products during power outages. In addition, cold chain equipment at central and provincial stores is equipped with remote temperature monitoring devices, enabling real-time alerts and prompt response to temperature excursions.

Budget and financial management - The MOHCC/ZEPI finance team demonstrated improvements in financial governance, as evidenced by the availability of approved budgets and established guidelines for disbursements to subnational levels. A comprehensive fixed asset register is maintained at the national level, supporting accountability and oversight of capital assets. In addition, the full portfolio planning (FPP) budget was prepared using the Gavi-approved template, ensuring alignment with donor financial planning and reporting requirements.

4. Issues

4.1 Governance and Oversight

4.1.1 Immunisation governance and oversight bodies are not effectively fulfilling their mandates

Context and Criteria

The ZICC was established in 2016 as the principal national immunisation governance and coordination platform, responsible for providing strategic oversight of ZEPI. According to the ZICC terms of reference (2019), the committee is chaired by the Permanent Secretary of health and child care, required to convene quarterly to provide strategic direction, review programme performance and financing, coordinate partners, and monitor the implementation of agreed actions. The ZIMNITAG, restructured in 2016, provides independent, evidence-based technical advice to inform immunisation policy decision-making. Its terms of reference likewise require quarterly meetings to review scientific developments, vaccine introductions, and other technical aspects of the immunisation programme.

While Immunisation Agenda 2030 does not explicitly prescribe term limits for NITAGs, it places strong emphasis on independence, accountability, and sustainability of national governance structures. Consistent with WHO operational guidance referenced under IA2030, defined terms of office and periodic rotation of NITAG leadership are expected good practices. The absence of term limits is therefore inconsistent with IA2030 expectations and presents a governance risk to the independence and long-term effectiveness of the advisory function.

The technical coordination committee (TCC), chaired by the ZEPI programme manager, meets bi-weekly and comprises technical staff and partner focal points. The TCC is intended to address operational and technical matters related to immunisation programme implementation.

In March 2018, Gavi conducted a programme capacity assessment (PCA) of the ministry of health and childcare (MOHCC)/ZEPI. Following this assessment, a set of grant management requirements (GMRs) was agreed in January 2019. These GMRs represent agreed financial and programmatic conditions between Gavi and MOHCC/ZEPI and are expected to be subject to regular oversight and monitoring through the established governance structures.

Condition

ZICC and ZIMNITAG did not meet with sufficient regularity to provide effective oversight of the immunisation programme: Between 2020 and 2024, the ZICC convened only four times: twice in 2020, once in 2021, not at all in 2022 or 2023, and once in 2024. The limited frequency of meetings in 2020 and 2021, as well as the absence of meetings in 2022, can largely be attributed to the management of the COVID-19 pandemic, during which separate governance structures were established. However, in 2023 and 2024, challenges persisted in re-establishing regular and consistent meetings. Over the same period, ZIMNITAG met only twice—once in 2023 and once in 2024—despite both governance bodies being mandated to meet quarterly. In addition, the audit noted that the current ZIMNITAG Chair has remained in office for more than ten years, having been appointed in 2014.

As a result, several key oversight and review functions were not adequately addressed. These included reviews of the NIS implementation status, outstanding GMRs issued in 2019, the 2016 programme audit recommendations, progress on PEF/TCA implementation, and immunisation supply chain improvement plans. Consequently, these matters remained incomplete and were not reviewed through the established oversight mechanisms. Further /details for the audit period are provided in Annex 13a and Annex 13b.

Recommendation 1

To strengthen the governance and coordination structures, MOHCC/ZEPI should:

- Revise the terms of reference for ZICC and ZIMNITAG to formally include deputisation and succession arrangements, including delegated chairing authority, to ensure uninterrupted governance and oversight during leadership transitions or periods of unavailability.
- Revise the ToRs for the ZIMNITAG to clearly define the term limits for service to ensure that the independence and accountability of core members is established.
- Strengthen the ZICC and ZIMNITAG secretariat functions by establishing clear responsibilities, timelines, and standard operating procedures for meeting planning, advance agenda circulation, minute-taking, and documentation of decisions and action points.

The TCC operates without a formally defined reporting relationship to ZICC: Despite regular meetings and adequate documentation by the TCC, the absence of a structured escalation process means that key technical and operational issues are not consistently elevated to ZIMNITAG or ZICC for review and oversight.	• ZICC and ZIMNITAG should adopt standard standing agendas aligned to their respective terms of reference to ensure systematic and consistent review of core governance responsibilities, including programme performance, financing, policy decisions, partner coordination, and implementation progress. • Formally adopt and institutionalise the issue and recommendation tracker developed by the AP within ZICC oversight processes, including its routine review, clear assignment of ownership and timelines for actions, and defined escalation mechanisms for overdue grant management requirements (GMRs) and recommendations. • Develop and formally approve Terms of Reference for the TCC defining its mandate, reporting responsibilities, and escalation pathways to ZICC and ZIMNITAG, to ensure effective flow of technical and operational issues to strategic and technical oversight bodies
Root Cause • ***Weak governance design:*** The current terms of reference for ZICC and ZIMNITAG do not include deputisation or succession arrangements, creating dependency on specific office holders and limiting continuity of governance during leadership transitions or periods of unavailability. Also, while the ToRs for the ZIMNITAG define some rationale over the tenure of core members, the term limits remain unclear. • ***Inadequate secretariat processes:*** The ZICC and ZIMNITAG secretariats lack effective planning and coordination mechanisms, resulting in delayed or inconsistent scheduling of meetings, poor advance circulation of agendas, and insufficient documentation of deliberations and decisions. • ***Absence of structured governance review frameworks:*** There is no standing agenda to ensure systematic oversight of core governance responsibilities as defined in the terms of reference, leading to ad hoc and incomplete performance and compliance reviews. • ***Weak accountability and follow-up mechanisms:*** Prior to 2024, there was no formal tracker for outstanding recommendations and GMRs to support systematic review by ZICC. Although a tracker was introduced in 2024 following the appointment of the Assurance Provider, it has not been institutionalised within routine ZICC oversight processes. • ***Unclear operational–governance interface***: The TCC operates without formally approved terms of reference, resulting in unclear mandates, reporting obligations, and escalation pathways to ZICC, and limiting the effective flow of technical and operational issues to strategic oversight bodies.	Management comments *See detailed management responses on Annex 16*: Detailed management responses
Risk / Impact / Implications • The absence of defined deputisation and succession arrangements creates governance dependence on specific individuals, increasing the risk of prolonged leadership vacuums, cancelled meetings, delayed decisions, and weakened continuity of strategic oversight during leadership transitions or periods of unavailability.	Responsibility *See Annex 16*: Detailed management responses Deadline / Timetable *See Annex 16*: Detailed management responses

• Weak planning, late or absent agendas, and poor documentation undermine transparency, institutional memory, and accountability, reducing the effectiveness of governance bodies and limiting their ability to track decisions, monitor implementation, and demonstrate effective oversight to stakeholders and partners. • Without a structured standing agenda aligned to the terms of reference, critical governance functions are reviewed inconsistently, increasing the risk that key programme performance, financing, policy, and partner coordination issues remain unaddressed or receive insufficient scrutiny. • The absence of an embedded and systematic mechanism to track and review outstanding recommendations and grant management requirements (GMRs) increases the risk of persistent non-compliance, delayed corrective actions, and recurring programme weaknesses. It also heightens the risk of delayed funding disbursements—particularly critical under the Gavi 6.0 period, where future releases are contingent on the closure of specific recommendations—and may ultimately erode donor confidence. • Operating without approved terms of reference, the TCC lacks clarity on its reporting and escalation responsibilities, limiting the flow of critical technical and operational issues to oversight bodies and reducing the ability of ZICC and ZIMNITAG to make timely, informed strategic and policy decisions.		

4.1.2 Immunisation assurance mechanisms require strengthening and improved coordination

Context and Criteria

MOHCC has an internal audit (IA) directorate mandated under the public finance management act (Chapter 22:19) to provide independent assurance over financial administration, risk management, and internal control systems. In addition, section 81 of the Act requires the comptroller and auditor-general (OAG) to audit government accounts, including funds received from development partners.

Under the partnership framework agreement (PFA), external audits of Gavi-supported programmes are required to provide independent assurance on expenditure eligibility, procurement, financial management, programme performance, and the physical verification of goods and services. The 2019 grant management requirements (GMRs) further require the OAG to audit Gavi funds (received directly by MOHCC or through implementing partners) and for the MOHCC to develop and monitor an action plan to address all outstanding internal and external audit recommendations. In May 2024, Gavi appointed an assurance provider (AP) to support end-to-end financial management of Gavi cash grants in Zimbabwe. The AP's mandate includes budget review, support to internal and external audit processes, monitoring of GMR implementation, third-party monitoring of selected activities, and support for transition to country systems.

Effective assurance relies on well-coordinated internal audit coverage, independent external audit, systematic follow-up of recommendations, and clearly defined working arrangements among all assurance actors.

Condition

Internal audit (IA) coverage remains limited: Internal audit coverage against the approved audit plans was limited during the review period. In 2022, audits were completed in three of the forty planned districts (7.5% coverage); in 2023, eleven of forty (27.5%); and in 2024, three of thirty-five (8.6%). There was no evidence of a rolling, risk-based audit framework to support systematic and periodic coverage of all districts.

No external audits of Gavi funds were conducted during the audit period: Although Gavi funding was mainly channelled through partners, 79% was sub-contracted back to the Government for implementation. External audits of Gavi grants by the office of the auditor-general were not undertaken between 2020 and 2024 even though the GMR requires to have an annual external audit on Gavi-funded activities.

AP activities were not implemented as planned: Several activities outlined for the period were not undertaken, including subnational expenditure reviews, reviews of external audit terms of reference, monitoring of budget execution against approved budgets, human resource reviews of Gavi-funded staff, and asset verification at subnational levels. In addition, AP reports did not consistently include structured root cause analyses, which reduced their effectiveness in informing and guiding corrective actions.

Limited coordination between the internal, external audit and AP functions: There is no documented mechanism to consolidate assurance plans, outputs, coordinate or align assurance coverage, or jointly track the implementation of recommendations across assurance actors.

Recommendation 2

To strengthen the existing assurance mechanisms, MOHCC/ZEPI should

- Develop and implement a rolling, risk-based internal audit plan tailored to the available budget to ensure that coverage of all districts over a defined period of audit cycle;
- Assess internal audit resource requirements and, where necessary, explore options to optimise coverage through coordination with supportive supervision or other oversight mechanisms.
- Clearly define audit responsibilities, in coordination with the Ministry of Finance, the Office of the Auditor-General, and Gavi, to ensure that Gavi-funded activities implemented through government systems—and funded via alliance partners—are subject to an annual external audit to comply with GMR and PFA specificities.

Recommendation 3

To optimise the performance of the Gavi-supported assurance provider in a more coordinated manner, MOHCC/ZEPI should develop and agree on documented working protocols defining roles, responsibilities, approval processes including subnational engagements, and reporting timelines for existing internal and external auditors.

<table>
<tr><td>Root Cause
• Although the internal audit team is adequately resourced in terms of staffing, subnational travel budgetary constraints limit its ability to deliver planned activities. Furthermore, their audit plan does not reflect a risk assessment tailored to the available budget, and therefore does not operate within a structured, rolling risk-based audit approach to address known risks.
• Gavi funds are channelled through implementing partners, and although the GMRs require external audits regardless of the funding mechanism, MOHCC did not engage the Auditor-General to conduct Gavi external audits during the audit period. Furthermore, the planned reversion to the use of country systems—which would enhance ministry of finance (MoF) visibility and trigger mandatory audits—remains delayed, as detailed in issue 4.5.2.
• While the AP has a defined role for subnational expenditure review, such reviews require approval and coordination with ZEPI and MOHCC and this was not done.
• Roles, coordination protocols and performance monitoring arrangements between MOHCC/ZEPI and the assurance provider are not formally defined, resulting in ambiguity over implementation responsibilities and approvals for subnational engagements.
• There is no formalised institutional assurance architecture to consolidate outputs from internal audit, the AP and external audit into a unified review and follow-up mechanism.</td><td colspan="2">Management comments
See detailed management responses on Annex 16: Detailed management responses</td></tr>
<tr><td>Risk / Impact / Implications
• Limited internal audit coverage reduces independent verification of compliance with financial management procedures and programme implementation requirements at subnational level.
• The absence of independent external audit weakens transparency and accountability over donor-funded activities and limit assurance to both Government and Gavi regarding compliance with agreed funding conditions.
• In the absence of a consolidated institutional assurance framework, assurance outputs from internal audit, the Assurance Provider and other reviews may remain fragmented. This may reduce coordination between assurance actors, increase the risk of gaps in coverage, and limit systematic tracking of corrective actions across assurance mechanisms.</td><td>Responsibility
See Annex 16: Detailed management responses</td><td>Deadline / Timetable
See Annex 16: Detailed management responses</td></tr>
</table>

4.2 Programme management

4.2.1 Strategic and operational planning for immunisation needs to be improved

Context and Criteria

Zimbabwe's immunisation programme is guided by multiple strategic instruments developed at national and programme levels.

The ministry of health and child care (MOHCC) developed the National Health Strategy (NHS) 2021–2025, which provides the overarching national framework for health sector priorities. The NHS includes immunisation performance indicators, with a national target of 93% coverage for all antigens (using Penta 3 as a proxy indicator) for the period 2021–2025.

The Zimbabwe Expanded Programme on Immunisation (ZEPI), in collaboration with partners, developed a national immunisation strategy (NIS) for 2022–2025 in alignment with WHO's immunisation agenda 2030 (IA2030). The NIS is intended to define the country's medium-term immunisation priorities, measurable targets, costed interventions and monitoring arrangements across programme management, service delivery, supply chain, surveillance, demand generation and financing.

WHO IA2030 guidance recommends that development of a national immunisation strategy be informed by a comprehensive programme review to ensure that situational analyses, performance trends and system constraints are reflected in target-setting and prioritisation. In addition, the Zimbabwe immunisation policy (ZIP), drafted in August 2024, is intended to harmonise national immunisation efforts and align programme implementation with national and international policy commitments, including the NHS and NIS.

Operational planning is the mechanism through which strategic objectives are translated into actionable annual activities. Annual workplans should therefore be explicitly linked to NIS objectives and include monitoring parameters that enable tracking of implementation status and performance at national and subnational levels.

As best practice, effective strategic planning requires: alignment between national health strategy targets and immunisation strategy targets; formal endorsement of strategic documents through established governance mechanisms; a defined monitoring and evaluation (M&E) framework with measurable indicators and periodic review; annual operational plans (AOPs) derived from the NIS, specifying activities, responsible actors, timelines and costs; and mechanisms to monitor implementation progress and adjust activities based on performance.

Condition

NIS immunisation targets are not aligned with the national health strategy: The national health strategy (NHS) (2021–2025) sets immunisation coverage targets of 93% for DTP1, DTP3, MR1 and MR2 for the period 2022–2024. However, the national immunisation strategy (NIS) (2022–2025) revised these targets downward. Specifically, DTP1 reduced from 93% to 92%; DTP3 reduced from 93% to 90%; MR1 reduced from 93% to 85–89%; and MR2 was reduced from 93% to 75–80%. The was no documented rationale for the downward revisions and review of the impact of the adjusted NIS targets on achievement of broader NHS outcomes.

The national immunisation strategy was not formally endorsed or systematically reviewed during implementation: The NIS shared with the audit team had not been formally signed off, and there was no documented evidence of review or approval by the ZICC. Additionally, although the NIS is intended to run until December 2025, no annual or mid-term evaluation had been conducted to assess implementation progress. We also noted that the NIS M&E framework does not include measurable targets for several planned activities, including school-based HPV coverage, wastage rates for unopened MR vials, number of ZICC meetings, proportion of planned supportive supervision conducted, and proportion

Recommendation 4

To strengthen strategic coherence and operational planning, MOHCC/ZEPI should:

- Establish a formal coordination mechanism between MOHCC corporate planning and ZEPI strategic planning processes. This should include a documented validation process to ensure alignment of NIS targets with the NHS, as well as a mandatory joint technical review and approval of indicators prior to adoption, to promote consistency, coherence, and accountability across strategic documents.
- Define and formalise ZICC review and approval processes for all strategic documents within the governance framework. This should include mandatory mid-term strategic performance assessments of the NIS and annual reviews of operational plans, with clear roles, timelines, and reporting requirements to

of review meetings held. There is also no documented linkage between the NIS M&E framework and the full portfolio planning (FPP) framework. ***Annual operational planning and subnational microplanning are not systematically aligned to strategic objectives or monitored:*** Review of ZEPI annual workplans for 2020–2024 indicated that workplans were not clearly linked to NIS objectives. The workplan template did not include references to NIS objectives, activity prioritisation, implementation status, or monitoring indicators. Also, there was no documented mechanism to monitor implementation status of annual workplans, nor evidence of structured quality assurance review. Workplans for 2022, 2023 and 2024 reflected content carried forward from previous years without documented revision based on implementation performance. The activities within the work plans are carried forward year or year. For example: the 2022 workplan was titled "ZEPI Unit 2020 Annual Plan." and targets referenced prior years (e.g., increasing DTP3 coverage from 87% in 2019 to 90% by 2021). While the programme indicated that micro plans are developed annually through a bottom-up process, micro plans were not available in three of four Provincial Health Offices, six of eight District Health Offices, and eighteen of twenty health facilities visited. There was no documented evidence demonstrating district or facility-level involvement in provincial microplanning processes. Additionally, no formal mechanisms were in place to monitor or verify implementation of planned activities at subnational levels	strengthen oversight, accountability, and continuous performance improvement. • In the short term, ensure that annual work plans are adjusted to align with available funding, prioritising activities that can realistically be implemented within existing resource constraints. • Conduct a review of funding gaps over the past five years and use this information to develop a five-year projection and share this analysis with ZICC and MOHCC Corporate to support their resource mobilisation efforts for the immunisation programme. • Ensure that microplanning processes at subnational levels are consistently documented using an agreed template, properly archived for reference, and routinely reviewed during programme supervisory visits.
Root Cause • The MOHCC corporate planning processes, which determine national targets through the NHS, are not linked to ZEPI strategic planning. This means that the NIS was developed without a documented validation process to align targets with the NHS, and without a formal requirement for joint technical review of indicator revisions prior to their adoption. • While the core responsibilities for ZICC include oversight over strategic planning and monitoring and evaluation, the operationalisation of these responsibilities has not clearly defined the ZICC review and approval processes for strategic documents. Also, the ZICC oversight work did not include a mid-term strategic performance assessment of the NIS or annual review of the operational plans due to weaknesses in governance as documented in issue 4.1.1 • Multiple situational analyses were conducted to inform the NHS and NIS. However, these were not harmonised, resulting in a lack of coherence and alignment in achieving the respective key performance indicators across the strategic documents. • Disbursements from treasury are often unpredictable, delayed or below threshold and prioritise vaccine funding and human resource costs over other operational expenses. This means that mainly Gavi funded activities can be carried out when funding is available. This has created significant funding constraints for other government funded immunisation programme activities. • Microplanning processes are not supported by defined documentation standards, retention requirements, or structured supervision and verification mechanisms at provincial and district levels.	Management comments *See detailed management responses on Annex 16*: Detailed management responses

Risk / Impact / Implications	Responsibility	Deadline / Timetable
• The absence of linkage between MOHCC corporate planning and ZEPI strategic planning results in misaligned targets and indicators across the NHS and NIS. This weakens strategic coherence, hampers coordinated implementation, and reduces the reliability of performance monitoring, ultimately undermining the effectiveness of the immunisation programme in achieving national health objectives • The lack of clearly defined ZICC review and approval processes, together with the absence of regular strategic performance assessments, weakens governance oversight and accountability. This may result in insufficient scrutiny of strategic documents, delayed identification of implementation gaps, and reduced ability to take timely corrective actions, ultimately affecting the achievement of NIS objectives. This weakens country ownership and reduces the effectiveness of Gavi-supported investments. • The carry forward of planned activities year on year, insufficient microplanning, coupled with lack of alignment with the NIS may lead to gaps in programme delivery and reduced effectiveness of the immunisation programme.	*See Annex 16*: Detailed management responses	*See Annex 16*: Detailed management responses

4.2.2 Current weaknesses in measles management hinder progress toward measles elimination

Context and Criteria

Measles is a highly contagious viral disease and remains a leading cause of vaccine-preventable morbidity and mortality among children globally. Sustained high vaccination coverage is required to interrupt transmission and prevent outbreaks.

WHO's immunisation agenda 2030 (IA2030) identifies measles elimination as a key impact indicator and emphasises the need to achieve and sustain at least 95% coverage with two timely doses of measles-containing vaccine (MCV) at national and subnational levels. The WHO Measles and Rubella strategic framework 2021–2030 further underscores that elimination requires:

- Strong routine immunisation systems capable of delivering two doses to all eligible children;
- Identification and closure of immunity gaps through performance monitoring and targeted interventions;
- Supplementary immunisation activities (SIAs) as complementary measures where routine coverage is insufficient.
- Routine immunisation is therefore the primary and sustainable strategy for measles elimination, with campaigns intended to address accumulated immunity gaps rather than substitute for low routine coverage.

Zimbabwe's immunisation programme delivers measles-containing vaccine as part of its routine schedule (MR1 and MR2), supplemented periodically by nationwide campaigns.

Low measles coverage in neighbouring countries increases the risk of cross-border transmission: Zimbabwe remains vulnerable to cross-border transmission—particularly neighbouring countries which have not attained coverage of 95%.

Condition

Routine measles immunisation continues to present a gap due to persistently low second-dose (MR2) coverage: Although administrative data indicate improvements in overall measles vaccination coverage between 2020 and 2024, MR2 coverage has remained below the 95% target required for elimination, fluctuating between 60% and 88% during this period. Similarly, WHO/UNICEF (WUENIC) estimates show MR2 coverage ranging from 74% to 78%. While first-dose (MR1) coverage reached high levels in 2023 and 2024 (95% and 98%, respectively), MR2 uptake remains insufficient to meet elimination thresholds.

Table 6: MR 1 and MR 2 coverages

		Coverages in %				
Dose	**Data Source**	**2020**	**2021**	**2022**	**2023**	**2024**
MR 1st Dose	Admin	75	70	77	95	98
	WUENIC	85	88	90	90	90
MR 2nd Dose	Admin	65	60	67	88	85
	WUENIC	74	76	77	77	78

The impact of nationwide measles-rubella campaigns on closing coverage requires further analysis: Zimbabwe conducted supplementary immunisation activities in 2010, 2015, 2019, 2022, and 2025 to increase population immunity, reduce susceptibility among children, and mitigate outbreak risk. However, with the exception of the 2025 campaign, both administrative coverage and post-campaign survey results consistently fell below the WHO-recommended 95% threshold.

Recommendation 5

To strengthen measles routine immunisation performance and advance elimination objectives, MOHCC/ZEPI should:

- Update the Zimbabwe National Strategic Plan for Measles Elimination and Rubella/CRS Control to align with current global and regional (WHO/AFRO) elimination targets and explicitly incorporate country contextual strategies for strengthening routine immunisation, including MR2 coverage, defaulter tracking, and integrated service delivery. This strategy should include a periodic review mechanism (e.g., every 3–5 years) to ensure continued relevance.
- Strengthen defaulter tracking and follow-up mechanisms by improving data use at facility level and ensuring targeted corrective action in low performing districts through consistent outreach services. These should be reviewed through the immunisation supervisory visits
- Institutionalise learning from campaigns by integrating relevant lessons into routine immunisation strengthening strategies and activities, strengthening data quality review processes to reconcile administrative, campaign and survey data.

Furthermore, available data indicate limited improvement in MR2 coverage following these campaigns. Discrepancies are observed between administrative data and WUENIC estimates for 2023 and 2024 (see ***table 6*** above).

Also, the 2023/24 Zimbabwe Demographic and Health Survey reported that while 85% of children aged 24–35 months received the first measles dose, only 71% received the second dose. Concurrently, WHO data highlight a significant increase in measles cases, rising from 3 cases in 2020 and 282 cases in 2021 to 5,532 cases in both 2022 and 2023, suggesting persistent immunity gaps.

Table 7: Post Measles campaigns coverage

Year	Target Age	Nature	Coverage	Post Coverage Survey
2010	6month-15yrs	Nationwide; outbreak response	85%	Data not provided
2015	9-59 months	Nationwide; Catch up campaign	96%	93.4%
2019	9-59 months	Nationwide; Follow up campaign	90.6%	78.7%
2022	9-59 months	Nationwide; outbreak response	85.6%	90%
2025	9-59 months	Nationwide; Preventive campaign	97.9%	TBD

Root Cause

- The Zimbabwe National Strategic Plan for Measles Elimination and Rubella/CRS Control (2017) has not been updated to incorporate current measles elimination targets or to align with and reinforce routine immunisation strengthening through targeted interventions.
- Low uptake of the second measles dose (MR2) is attributable to weak follow-up and defaulter tracking systems, resulting in consistently high MR1–MR2 dropout rates (13% in 2020; 14% in 2021 and 2022; 8% in 2023; 13% in 2024). In addition, planned outreach and vaccination sessions have been implemented inconsistently, further limiting completion of the immunisation schedule.
- Supplementary immunisation activities (campaigns) have mainly focused on short-term population immunity. While post-campaign reports capture lessons learned, they do not sufficiently address underlying weaknesses in routine immunisation programmes. These include poor defaulter tracking, social factors such as cultural and religious beliefs that contribute to vaccine hesitancy, weak links between campaign and routine services, and inconsistencies between administrative data and survey results.

Management comments

See detailed management responses on Annex 16: Detailed management responses

Risk / Impact / Implications

- An outdated national strategy risks misalignment with current elimination targets and weakens prioritisation of routine immunisation strengthening, limiting coordinated and effective measles control efforts.
- A continued focus on short-term immunisation campaigns without addressing underlying weaknesses in measles routine immunisation weaknesses may result in unsustained coverage, missed populations, unreliable data for decision-making, and increased risk of measles outbreaks.
- Low immunisation coverage in neighbouring countries elevates the risk of imported measles cases, undermining national elimination efforts despite domestic interventions.

Responsibility

See Annex 16: Detailed management responses

Deadline / Timetable

See Annex 16: Detailed management responses

4.2.3 Vaccine-preventable disease surveillance systems require strengthening

Context and Criteria

WHO provides technical guidance and global standards for vaccine-preventable disease (VPD) surveillance. These standards outline requirements for case detection, specimen collection and transportation, laboratory confirmation, data reporting, feedback mechanisms, and performance monitoring. Surveillance is intended to enable timely detection of suspected cases, rapid laboratory confirmation, and prompt public health response to prevent further transmission.

National VPD surveillance guidelines require that specimens collected from suspected cases be delivered to the national laboratory within 72 hours (three days) of collection to preserve specimen integrity and enable timely confirmation. Timely laboratory confirmation and systematic feedback of results to reporting facilities are essential components of an effective surveillance system.

WHO surveillance standards further emphasise the need for:

- Structured coordination between surveillance, laboratory and immunisation programme functions;
- Defined data quality assurance mechanisms to ensure completeness, consistency and timeliness of reporting;
- Routine performance monitoring against established surveillance indicators (e.g., timeliness of specimen transport and laboratory confirmation);
- Sustainable financing arrangements to ensure continuity of surveillance activities, including active case search and specimen transportation.

Condition

Delays in delivery of VPD specimens to the national laboratory: For the 4-year period 2022 to 2025, at least 29% of all samples collected each year were delivered after three days. Delayed deliveries increased from 7% in 2020 progressively rising to a peak of 37% in 2024, then dropping back to 29% during 2025. See table below for details:

Table 8: Surveillance sample delivery timelines

	2020	2021	2022	2023	2024	2025
Total samples collected	280	300	4,711	1,166	1,117	1,611
Total Positive cases	-	-	563	15	20	18
Samples delivered after 3 days	20	15	1,418	390	414	475
%age above 3 days	7%	5%	30%	33%	37%	29%

Delays in feedback of laboratory results to subnational levels: In all four provinces visited, there was no documented evidence of systematic and timely dissemination of laboratory-confirmed results to reporting health facilities***.***

Weak coordination and quality assurance mechanisms for surveillance data: There is no dedicated surveillance technical coordination platform bringing together laboratory personnel, health information officers and programme managers to review VPD data. Engagement between health information officers and laboratory staff was limited. Furthermore, there was no documented evidence of structured quality assurance review of VPD surveillance data within DHIS2 to identify discrepancies, completeness gaps or reporting inconsistencies.

Recommendation 6

To strengthen vaccine-preventable disease surveillance performance and sustainability, MOHCC/ZEPI should:

- Establish a formal, government-led specimen transport system with clear accountability, standard processes, performance monitoring, and contingency plans.
- Implement standardised protocols and tracking mechanisms to ensure timely and accountable communication of laboratory results across all levels.
- Create a formal coordination platform to regularly review surveillance performance, align stakeholders, and resolve data discrepancies.
- Develop and implement a plan to transition the financing of core surveillance activities away from donor funding sources over to domestic funding.

<table>
<tr><td>Root Cause
• There is no structured specimen transport system with defined logistics accountability, performance monitoring, and contingency planning. Specimen transportation relies on ad hoc arrangements and externally supported mechanisms rather than an institutionalised, monitored transport framework with clear ownership and escalation procedures for delays.
• Laboratory result dissemination protocols are not formally defined and monitored. There is no standardised feedback timeline, tracking mechanism to ensure timely communication of confirmed results from the national laboratory to provincial and facility levels.
• Surveillance governance and coordination arrangements are not institutionalised through a dedicated technical platform. There is no structured mechanism bringing together laboratory services, surveillance officers and immunisation programme managers to routinely review surveillance performance indicators and reconcile data discrepancies.
• Core surveillance functions, including active case search and specimen transportation, are financially dependent on external donor support, with no documented medium-term sustainability plan to transition these functions into predictable domestic financing streams.</td><td colspan="2">Management comments

See detailed management responses on Annex 16: Detailed management responses</td></tr>
<tr><td>Risk / Impact / Implications
• Delays in specimen arrival may compromise specimen integrity and reduce the timeliness of case classification, potentially slowing public health response measures such as case investigation, contact tracing, and outbreak containment.
• Without timely feedback of results from the national laboratory, health facilities may not be able to promptly initiate appropriate response actions, update surveillance registers, or reinforce infection prevention and control measures.
• Absence of structured surveillance performance review mechanisms reduce the system’s ability to identify and address bottlenecks in case detection, specimen transport, data reconciliation and laboratory confirmation
• Heavy reliance on external donor funding for core surveillance functions creates sustainability risk. Critical activities such as active case search and specimen transportation may be disrupted, increasing the risk of delayed detection of outbreaks and weakening national disease control capacity.</td><td>Responsibility

See Annex 16: Detailed management responses</td><td>Deadline / Timetable

See Annex 16: Detailed management responses</td></tr>
</table>

4.3 Vaccine supply chain management

4.3.1 Vaccine inventory management practices at national and subnational level need to be improved

Context and Criteria

Effective vaccine inventory management ensures accurate tracking of vaccine receipts, issues, and stock on hand at all levels of the supply chain. Reliable stock data supports timely decision-making on vaccine distribution, replenishment, and supply planning. Gavi's immunisation supply chain (iSC) strategy 2025–2030 emphasises the adoption of systems that enable dynamic management of vaccine inventory and support operational and strategic decision-making.

At country level, inventory management practices are governed by national standard operating procedures (SOPs) for vaccine stock management.

Section 4.3(b) of the SOP for the computerised stock management system requires that all vaccine stock transactions be recorded in the system within 24 hours of occurrence. Section 4.4 further requires that monthly reports be reviewed to ensure that stock levels for each vaccine are maintained between the defined maximum stock and safety stock levels.

In addition, Section 4.0 of the SOP for physical stock counts requires that regular stock counts be conducted to verify the accuracy of stock records against physical balances. The SOP prescribes quarterly stock counts for central vaccine stores (CVS) and provincial vaccine stores (PVS), and monthly counts for district vaccine stores (DVS) and health facility stores. Variances exceeding ±1% must be investigated and reconciled before any adjustments to stock records are made.

Furthermore, the SOP for the safe disposal of expired or damaged vaccines and diluents establishes procedures for the management and disposal of expired vaccines. Section 4.1.1 requires that expired vaccines be immediately segregated and clearly labelled "Expired vaccines for disposal – Do not use", and stored appropriately pending disposal. Section 4.3(a) further requires that a board of survey be convened to review expired stock and recommend the appropriate disposal method in accordance with approved procedures.

Condition

Unexplained discrepancies between physical stock counts and system records, including failure to follow Earliest Expiry First Out (EEFO): The audit team identified variances when comparing vaccine balances per the stock management tool (SMT) and physical counts conducted on 9th December 2025. Additionally, the audit identified weaknesses in IPV vaccine batch accountability during vaccine issuance processes for IPV vaccines. See details in table below.

Table 9: Stock variances between physical count and SMT as at 9 December 2025

Name of Vaccine	UoM (Doses per vial)	Batch No.	Expiry Date	Quantity counted (A) Doses	Quantity recorded in SMT (B) Doses	Variance (A-B) Doses
Pentavalent	10	2864X017A	27-Mar	166,840	165,840	1,000
MR	5	420501325A	27-Aug	577,560	576,780	780
		420500325A	27-Aug	51,000	50,960	40
		420501425A	27-Jul	21,720	23,220	(1,500)
IPV	5	180183A	26-Nov	264,700	273,700	(9,000)
		1A0184A	27-Jan	50,700	41,700	9,000

Similar unexplained discrepancies were identified at subnational level. Two out of three provincial vaccine stores (PVS) and three out of six district vaccine stores (DVS) visited showed differences between physical stock counts and quantities reflected in the stock management tools (see Annex 8).

Recommendation 7

To strengthen vaccine stock management and accountability, the MOHCC/ZEPI, in collaboration with UNICEF, should:

- Expedite the onboarding of the ZEPI inventory management module into the national electronic logistics management information system (eLMIS) to enhance real-time visibility of vaccine stocks and improve inventory management across all levels of the supply chain.
- Strengthen compliance with SOP requirements for timely recording of vaccine transactions by ensuring that all receipts and issues are recorded in the stock management tool (SMT) and stock control books within the prescribed 24-hour timeframe, with clear accountability mechanisms established at national and subnational levels.
- Develop, consolidate and disseminate a comprehensive SOP on effective vaccine management, incorporating guidance on inventory management, stock reconciliation,

Weak stock documentation and reconciliation practices at subnational level: Two of the three provincial stores visited had variances between the 2025 opening balances and the 2024 closing balances for several antigens and no explanatory notes were included in the opening balance adjustments. HPV recorded the largest variance quantities (see table below).

Table 10: Differences between closing and opening stock balances

Provincial store	Vaccines	Closing bal. as of 31st Dec 2024 (A) (Doses)	Opening bal. as of 1st Jan 2025 (B) (Doses)	Variance (A-B) (Doses)
Mashonaland PVS	IPV	34,300	34,560	(260)
	PCV	60,600	64,800	(4,200)
	MR	96,400	102,000	(5,600)
	Penta	69,200	68,500	700
	HPV	33,600	14,800	18,800
Midlands PVS	IPV	23,100	25,100	(2,000)

In addition, discrepancies were noted between quantities recorded in manual stock control books and the corresponding electronic SMT records across all three provincial stores visited (see Annex 9).

Gaps in the management and recording of vaccine expiries: Significant quantities of expired vaccines were accumulated at the CVS without defined timelines for destruction. These included 486,350 doses of TCV and over 6,000,000 doses of COVID-19 vaccines (see Annex 10).
At subnational level, four out of eight district vaccine stores and fourteen out of twenty health facilities visited reported having previously experienced vaccine expiries. Incomplete records relating to expired vaccines and closed vial wastage were noted at several storage points, limiting the ability to accurately quantify the extent of expiries and wastage across the supply chain.

Limited follow-up on supply chain improvement actions: Zimbabwe conducted a comprehensive effective vaccine management (EVM) assessment in 2020 using the WHO EVM assessment tool version 1.0, achieving an overall score of 83%, an improvement from 79% in the 2016 assessment.

Following the assessment, a five-year continuous improvement plan (2020–2024) was developed to address identified supply chain improvement areas. However, at the time of the audit in December 2025, only five (5) out of twenty-one (21) improvement actions had been costed, and no systematic mechanism was in place to track and report on the implementation status of the improvement plan activities. The limited implementation and monitoring of the EVM continuous improvement plan indicates that previously identified supply chain improvement actions were not systematically tracked or followed up.

Root Cause

- The ZEPI programme does not operate an integrated electronic logistics management information system, and vaccine inventory is largely managed through manual records and the stand-alone MS excel stock management tool (SMT). This reliance on manual processes increases the risk of recording errors and inconsistencies across stock control books and electronic records.

and management of expired vaccines and waste, and ensure that relevant staff are trained on its application.

- Reinforce adherence to vaccine management procedures through structured on-the-job mentoring and supportive supervision, with emphasis on proper stock counting, reconciliation practices, and accurate completion of stock records.
- Standardise vaccine stock documentation tools across all levels of the supply chain, including provision of standard stock registers to improve recording of vaccine expiries and wastage and strengthen traceability and accountability.
- Review the current implementation status of the continuous improvement plan (cIP), assess and re-prioritise the activities based on the available funding and, determine timelines for executing the next assessment.

Management comments

See detailed management responses on Annex 16: Detailed management responses

• There was limited evidence that regular stock counts prescribed in the SOP were consistently conducted across the central vaccine store, provincial stores and district stores, and investigation records for stock adjustments (including expiries, surpluses and recalls) were not consistently maintained. • Data entry into inventory management tools is not consistently performed within the required timeframe. Transactions relating to vaccine receipts and issues are not always recorded in real time in the SMT or stock control books, contrary to the national SOP requirement that all transactions be entered within 24 hours. Delayed or retrospective entries increase the likelihood of discrepancies between recorded balances and physical stock. • Inadequate document management and record-keeping practices at the sub-national level resulted in missing or incomplete key inventory documentation (e.g., requisition forms and stock control records), thereby undermining reliable stock reconciliation and the traceability of historical inventory movements, despite the existence of a national records retention schedule. • Although national SOPs for vaccine management and waste management exist, they are not consistently available, referenced or applied across provincial, district and health facility stores, resulting in inconsistent inventory management practices. • The implementation and follow-up of recommendations from the EVM cIP were not systematically carried out through existing governance structures, largely due to insufficient government funding to support vaccine management improvement activities.		
Risk / Impact / Implications • Unreconciled stock variances affect the reliability of forecasting inputs and may lead to overstocking or shortages within the immunisation supply chain. • Weak stock documentation and inconsistencies between manual records and the SMT compromise vaccine stock visibility and accountability across the supply chain. • Delayed disposal of expired vaccines leads to accumulation in vaccine stores, creating storage constraints, environmental exposure risks, and potential misuse of expired supplies. • Insufficient funding constrained the implementation of EVM cIP activities, leading to the recurrence of previously identified issues.	Responsibility *See Annex 16*: Detailed management responses	Deadline / Timetable *See Annex 16*: Detailed management responses

4.3.2 Low inventory levels at national and subnational stores hinder immunisation service delivery

Context and Criteria

Accurate vaccine forecasting and supply planning are essential to ensure continuous availability of vaccines while preventing both stock-outs and overstocking. Forecasting is not a one-off annual exercise; it requires continuous monitoring, routine review of assumptions, and periodic recalibration to reflect changes in consumption patterns, stock levels, reporting completeness, and programme performance.

In Zimbabwe, the annual forecasting and quantification exercise is undertaken each September by the ZEPI logistics manager and vaccine store officer in collaboration with UNICEF Supply Division. The UNICEF/WHO forecasting template is used, which captures country-specific inputs including; Target population, Estimated coverage, Buffer quantity (25% per antigen), wastage rates (open and closed vial), National stock on hand at the time of forecasting and additional contextual assumptions. The final forecast forms the basis for UNICEF Supply Division to propose a shipment plan for the coming year.

The UNICEF Guidance Manual on Forecasting and Supply Planning (Version 2.0) provides technical standards for national forecasting and supply planning processes. It requires that:

- Forecasting data and assumptions be reviewed and ratified during Forecasting and Supply Planning (FSP) consultations
- Forecast accuracy be monitored at least quarterly
- Forecast accuracy (alignment between forecast and actual consumption) be assessed using defined methodology
- Programmes aim to achieve at least 80% forecast accuracy, with corrective action taken when performance falls below this benchmark
- Shipment planning ensure stock levels do not fall below defined minimum inventory levels
- Stock on hand, months of stock, stock on order, projected consumption, and buffer rates be systematically incorporated into supply planning decisions.

Condition

Variances between doses forecasted and doses received at sub-national level resulted in vaccine rationing and stockouts: Analysis of vaccine issues from the central vaccine store to selected provinces revealed that vaccines were consistently rationed in 2023 to mitigate stock out at the CVS and oversupplied in 2024. Quantities issued to provincial vaccine stores remained below forecasted requirements in 2023 highlighting limited stock availability and above the forecasted quantities in 2024 highlighting deficiency in the forecasting process for several antigens across all three provincial stores. See table below for details (Refer Annex 6 for details).

Table 11 Vaccine supply by CVS for 2023 and 2024

			Pentavalent			PCV			IPV		
PVS	Year	Total Population	Forecasted (Doses)	Issued (Doses)	% Variance	Forecasted (Doses)	Issued (Doses)	% Variance	Forecasted (Doses)	Issued (Doses)	% Variance
Midlands	2023	2,039,688	186,700	103,000	-45%	176,900	102,000	-42%	117,900	66,000	-44%
	2024	2,039,688	186,700	214,160	15%	176,900	216,000	22%	117,900	124,450	6%
Masvingo	2023	1,843,351	168,700	108,000	-36%	159,900	108,000	-32%	106,600	63,000	-41%
	2024	1,843,351	168,700	153,800	-9%	159,900	164,800	3%	106,600	111,200	4%
Mash-East	2023	1,986,090	181,800	125,100	-31%	172,200	124,000	-28%	114,800	84,000	-27%
	2024	1,986,090	181,800	213,100	17%	172,200	216,000	25%	114,800	134,600	17%

This resulted in provincial vaccine stores operated below recommended months of stock (MoS), in some cases critically low (e.g., **0–0.4 months of stock**), increasing the risk of continued stockouts as shown in table 12 below.

Recommendation 8

To optimise the stock level, MOHCC/ZEPI should:

- Activate and formalise the logistics governance mechanism including the logistics working group and sub-committees among others with clear terms of reference to routinely review forecast accuracy and supply plans, document and recalibrate assumptions where variances occur, and ensure timely escalation of emerging supply risks for decision-making
- Establish an end-to-end supply chain coordination mechanism including proper alignment across forecasting, procurement, distribution, and inventory management and contingency planning for supply disruptions.
- Develop, approve, and institutionalise country-specific forecasting SOPs to standardise forecasting practices. These should include clearly defined national and subnational roles and responsibilities, formal review and

Table 12: Vaccine stock holding levels at the sampled provincial vaccine stores

Antigen	Midlands			Masvingo			Mashonaland East		
	Monthly Requirement (Doses)	Stock on hand (SoH)	Months of stock (MoS)	Monthly Requirement (Doses)	SoH	MoS	Monthly Requirement (Doses)	SoH	MoS
IPV	8,650	3,750	0.4	5,424	1,150	0.2	9,029	18,650	2.1
PCV-13	12,967	9,200	0.7	7,067	10,000	1.4	13,233	35,200	2.7
MR	18,833	50,500	2.7	37,292	8,750	0.2	17,833	27,500	1.5
Pentavalent	13,263	1,000	0.1	7,500	14,880	2.0	13,575	34,500	2.5
HPV	4,867	0	0.0	4,783	21,800	4.6	4,200	11,600	2.8

In addition, during visits to subnational levels, the audit team observed widespread stockouts across sampled provincial and district stores, as well as multiple health facilities, indicating systemic supply constraints (see Annex 7).

Also, the auditors observed prolonged national level stockouts for other vaccines such as

- TCV (up to 148 days in 2024) due to supply planning issues including delays in procurement and supply;
- HPV (up to 246 days in 2022), and rotavirus (up to 276 days in 2022) due to global shortages. Global shortages contributed to reduced and inconsistent vaccine deliveries, exacerbating in-country stock imbalances and increasing the risk of service deliveries.

approval processes, and routine monitoring of forecast accuracy in line with established technical guidance.

Root Cause

- Weak and ineffective supply planning processes at national and subnational levels, limiting timely escalation, decision-making, and corrective action on forecast variances. These weaknesses are exacerbated by absence of standardised, country-specific forecasting SOPs results in unclear roles and responsibilities; weak planning and consumption data validation; inconsistent subnational consolidation; and inadequate end-to-end supply chain coordination.
- Poor alignment across forecasting, procurement, distribution, and inventory management and absence of contingency planning for supply disruptions.

Management comments

See detailed management responses on Annex 16: Detailed management responses

Risk / Impact / Implications

- Significant and recurring variances between forecasted and received vaccine quantities increase the risk of imbalance between national supply and actual programme demand. This may result in periods of insufficient quantities to sustain uninterrupted immunisation services.

Responsibility

See Annex 16: Detailed management responses

Deadline / Timetable

See Annex 16: Detailed management responses

4.3.3 Gaps in dry goods storage infrastructure and cold chain management

Context and Criteria

Vaccines and related immunisation commodities, including dry goods such as syringes and safety boxes, must be stored under appropriate conditions to preserve product quality, ensure availability for service delivery, and maintain accountability for publicly funded commodities. Good warehouse management practices require that storage facilities are adequately designed and equipped to support efficient receipt, storage, stock handling and distribution processes. These practices also require that stock stored in external facilities is subject to clear accountability arrangements, including formal agreements and mechanisms for tracking and reconciling stock movements.

WHO guidance on immunisation supply chain management and effective vaccine management (EVM) standards emphasises the importance of maintaining appropriate storage infrastructure, adequate warehouse space, and proper handling equipment to ensure safe and efficient storage of vaccines and related supplies.

For temperature-sensitive vaccines, WHO guidelines require that vaccines be stored within recommended temperature ranges throughout the supply chain to maintain potency. Temperature mapping of cold rooms and vaccine storage areas is recommended to identify potential hot or cold spots and confirm that storage conditions remain within acceptable temperature ranges. For new storage facilities, temperature mapping should be conducted prior to use, and for existing facilities it should be repeated periodically, typically every two to three years, or whenever significant changes occur in the storage environment.

Effective temperature monitoring practices also require routine recording of storage temperatures, regular review and supervisory verification of temperature records, and the use of electronic monitoring devices where available to ensure the reliability of recorded data.

In addition, ZEPI SOPs require that cold chain equipment should be maintained through scheduled preventive maintenance to reduce the risk of equipment failure and ensure continuous temperature control. Maintenance activities should be documented through service logs and maintenance plans to provide assurance that equipment remains functional and fit for purpose across all levels of the immunisation supply chain.

Condition

***Dry goods storage management arrangements at national level are not adequate*:** Although a new dry goods store had been constructed at the central vaccine store (CVS), storage space constraints persisted. As a result, certain commodities such as syringes and safety boxes were stored at the national pharmaceutical company (NatPharm) warehouse at an additional cost.

Despite this arrangement, there was no formalised mechanism to track and ensure accountability for ZEPI commodities stored at the external warehouse. While an MOU reportedly exists between NatPharm and the Ministry of Health, it was not availed for audit review. Furthermore, the audit team observed design and planning deficiencies in the newly constructed dry goods store that limit its optimal use. The facility layout does not accommodate the use of essential material-handling equipment such as forklifts and stackers, which are required for efficient warehouse operations including receiving, shelving and stock movement (see Annex 11).

***Delayed temperature mapping of the cold rooms at national and subnational level*:** We noted that the last temperature mapping exercise at the central vaccine store (CVS) was conducted in 2018. However, by the time of the field work visit in December 2025, a pilot mapping had been completed for one cold room at the CVS with plans to extend mapping to all cold rooms at the CVS and ten provincial vaccine stores during the first quarter of 2026.

Recommendation 9

To strengthen dry-goods storage and cold chain management, MOHCC/ZEPI with support from partners should:

- Conduct a comprehensive assessment of dry goods storage capacity across national and subnational levels to optimise utilisation of existing storage infrastructure and reduce reliance on external warehousing arrangements. In the interim, establish formal accountability mechanisms for ZEPI commodities stored at NatPharm, including clear stock tracking, reconciliation procedures, and defined reporting arrangements.
- Establish procedures for routine review and analysis of data generated by electronic temperature monitoring devices to support timely identification of temperature

<table>
<tr><td colspan="2">Gaps in temperature monitoring practices: There was no documented evidence that temperature logger data had been downloaded or reviewed alongside manual temperature monitoring charts to verify the accuracy and reliability of recorded cold chain temperatures at the CVS. Furthermore, there was no evidence of supervisory review, validation or sign-off of temperature monitoring records, indicating weaknesses in oversight and quality assurance. This risk is exacerbated by the presence of ageing cold chain equipment (over 10 years old) at the CVS, which is more susceptible to mechanical failure and temperature excursions, thereby increasing the likelihood of undetected temperature deviations and potential compromise of vaccine potency.

There were no cold chain equipment maintenance plans and service logs: Although ZEPI reported that cold chain maintenance activities at the CVS are undertaken by a designated cold chain technician, there was no documentary evidence, such as service or maintenance logs, to substantiate this assertion. In addition, CVS did not have documented preventive or corrective maintenance plans, indicating gaps in systematic equipment maintenance, monitoring and accountability.

Similarly, preventive maintenance plans and maintenance records were not available at four of the eight district stores and 16 of the 20 health facilities visited.</td><td>excursions and inform preventive or corrective maintenance actions.
• Prioritise and fast-track the completion of temperature mapping exercises for all cold rooms at the central vaccine store and provincial vaccine stores and institutionalise periodic reassessment of storage facilities in accordance with recommended cold chain standards.
• Develop, disseminate and implement standardised preventive maintenance plans for cold chain equipment across all supply chain levels, including the use of maintenance schedules, service logs and checklists to document maintenance activities and support equipment performance monitoring.</td></tr>
<tr><td>Root Cause
• Planning for the newly constructed dry goods store at the Central Vaccine Store did not fully consider projected dry goods storage requirements and operational workflow needs
• Accountability arrangements for ZEPI commodities stored at external facilities were not formalised or integrated into the programme’s stock management processes.
• Temperature monitoring data generated from electronic monitoring devices were not routinely extracted or analysed at any level to inform preventive or corrective maintenance actions.
• Standard operating procedures (SOPs) and operational manuals for cold chain management were not consistently applied by personnel responsible for cold chain operations and maintenance.</td><td>Management comments

See detailed management responses on Annex 16: Detailed management responses</td></tr>
<tr><td>Risk / Impact / Implications
• Absence of formal accountability mechanisms increases the risk of incomplete visibility and control over programme commodities stored outside the Central Vaccine Store.
• Delayed temperature mapping limits the ability to identify temperature variations within storage facilities, which compromises vaccine potency and consequently leads to deterioration of vaccine shelf life Weak temperature monitoring practices increase the likelihood that temperature excursions may go undetected, exposing vaccines to prolonged heat or freezing conditions that could affect vaccine potency.
• The absence of preventive maintenance plans and service logs increases the risk of cold chain equipment failures, which may disrupt storage conditions, expose vaccines to temperature excursions, and shorten the operational lifespan of cold chain equipment.</td><td>Responsibility

See Annex 16: Detailed management responses</td><td>Deadline / Timetable

See Annex 16: Detailed management responses</td></tr>
</table>

4.4 Immunisation data management

4.4.1 Inaccurate denominators distort coverage rates and weaken programme planning

Context and Criteria

Reliable immunisation coverage indicators require accurate numerator data (number of vaccinations administered) and credible target population denominators. Target population denominators are typically derived from national population projections based on census data and are used to estimate the number of eligible children for routine immunisation. These denominators form the basis for calculating coverage indicators, monitoring programme performance, and guiding planning and resource allocation for immunisation services.

In Zimbabwe, population projections used for immunisation planning are generated by the Zimbabwe National Statistics Agency (ZIMSTAT) using data from the national Population and Housing Census. The most recent census was conducted in 2022, and the resulting population projections were adopted for programme planning and coverage calculations starting in 2024. The projected birth cohorts for the audit period were 442,922 for 2022, 428,046 for 2023 and 425,988 for 2024.

For routine immunisation monitoring, the Zimbabwe Expanded Programme on Immunisation (ZEPI) uses the projected under-one population provided by ZIMSTAT as the denominator for calculating coverage across all routine antigens, including vaccines administered at birth such as BCG and Polio 0 as well as vaccines administered later in infancy. According to programme parameters, the under-one population is estimated at approximately 3.5% of the total population, while live births are estimated at approximately 4.1% of the total population. Coverage indicators are calculated outside the District Health Information System (DHIS2) using Excel-based calculations based on these denominators.

Following the 2022 Population and Housing Census, the initial population figures released by ZIMSTAT were not disaggregated by age group at district level. To enable continued programme monitoring, ZEPI applied the above population proportions to estimate the under-one population denominators used in coverage calculations. ZIMSTAT subsequently released age-disaggregated population projections in January 2024.

The Partnership Framework Agreement (PFA) between Gavi and the Government of Zimbabwe requires that information provided to Gavi, including programme reports and supporting documentation, be complete and accurate. Specifically, Article 8(d) requires that information submitted to Gavi be accurate and reliable, while Article 16 establishes that the Government's use of Gavi support is subject to performance monitoring through country reporting systems. In addition, Gavi Health System Strengthening and New Vaccine Support Guidelines (2015–2018) recommend that population projections used for immunisation programme planning should be broadly consistent with external demographic projections and supported by periodic nationally representative household surveys to validate programme performance indicators.

Condition

A significant proportion of districts reported immunisation coverage above 100% following the adoption of the 2022 census population denominators: Although the 2022 population census data was adopted to determine target population denominators for immunisation coverage calculations in 2023 and 2024, a substantial number of districts continued to report coverage levels exceeding 100% across several antigens as shown in the table below.

Table 13: Districts with coverages above 100%

	2023	2024
Total number of districts in Zimbabwe	63	63
Number of districts reporting DTP 1 coverage above 100% (Negative zero dose)	29	31
Number of districts reporting DTP 3 coverage above 100%.	26	30
Number of districts reporting MR 1 coverage above 100%.	17	23
Number of districts reporting MR 2 coverage above 100%.	12	13

Recommendation 10

To strengthen the reliability of immunisation coverage indicators, MOHCC/ZEPI should:

- Develop and institutionalise a mechanism for reviewing and formally adopting target population denominators used for immunisation coverage calculations. This process should include periodic engagement with the Zimbabwe National Statistics Agency to review census projections, assess alignment with programme realities, and document formal programme sign-off of denominators used for planning and performance monitoring.

<table>
<tr><td>Coverage levels above 100% indicate potential inconsistencies between reported vaccination data and target population denominators used for coverage calculations</td><td colspan="2">• Establish and operationalise the ZEPI Monitoring and Evaluation Technical Working Group to routinely review programme performance indicators, including coverage rates, target population denominators, and zero-dose estimates, and provide guidance on data interpretation and programme adjustments.
• Use bottom-up microplanning and campaign data, including zero-dose analysis, to generate more accurate service-level denominators for administrative coverage reporting.</td></tr>
<tr><td>Root Cause
• Target population denominators used for immunisation coverage calculations are generated by the Zimbabwe National Statistics Agency, an entity independent of the Ministry of Health and Child Care (MOHCC). However, there is no documented mechanism within ZEPI to review, validate, or formally adopt these denominators for programme planning and performance monitoring purposes. As a result, programme-level governance over a critical parameter used in coverage calculations is limited.
• Additionally, ZEPI does not have a functional monitoring and evaluation (M&E) technical working group responsible for reviewing immunisation programme performance indicators, including the validity of coverage denominators and reported coverage trends.
• Although the programme indicated that micro plans are developed annually through a bottom-up process, micro plans were not available in three of four Provincial Health Offices, six of eight District Health Offices, and eighteen of twenty health facilities visited. In addition, there is no evidence to confirm that data from both routine immunisation and campaigns micro plans is leveraged to generate more accurate service level denominators.</td><td colspan="2">Management comments
See detailed management responses on Annex 16: Detailed management responses</td></tr>
<tr><td>Risk / Impact / Implications
• Inconsistent population denominators may result in immunisation coverage rates that do not accurately reflect programme performance. This reduces confidence in coverage indicators and makes it difficult to reliably interpret performance trends across districts and over time.
• The inconsistencies also affect the accuracy of zero-dose estimates and target population calculations, which rely on stable denominators to identify under-immunised populations and guide programme planning and resource allocation.</td><td>Responsibility
See Annex 16: Detailed management responses</td><td>Deadline / Timetable
See Annex 16: Detailed management responses</td></tr>
</table>

4.4.2 Completeness and reliability of immunisation coverage data require enhancement

Context and Criteria

Reliable immunisation programme monitoring requires accurate, complete and internally consistent data on vaccines administered. Immunisation coverage indicators are derived from administrative data reported by health facilities and consolidated through national health information systems. These data are used to monitor programme performance, identify coverage gaps, guide planning of immunisation services, and inform national and global reporting.

In Zimbabwe, routine immunisation data are primarily captured at the service delivery level using standard paper-based tools provided by the Zimbabwe Expanded Programme on Immunisation (ZEPI). These include tally sheets (T6), under-five registers, immunisation cards, daily reporting forms (T4), and monthly summary reporting forms (T5) used for both fixed and outreach sessions. Data recorded in these tools are consolidated at the health facility level into monthly T5 reports, which are submitted to the District Health Information Officer (DHIO) for entry into the national District Health Information System (DHIS2).[6].

The Partnership Framework Agreement (PFA) between Gavi and the Government of Zimbabwe requires that information provided to Gavi, including applications, progress reports and supporting documentation, be complete and accurate. Specifically, Article 8(d) requires that information submitted to Gavi be reliable and accurate, while Article 16 establishes that the Government's use of Gavi support is subject to performance monitoring through country reporting systems.

Condition

Inconsistencies in coverage data for co-administered antigens: Analysis of DHIS2 administrative data reveals persistent discrepancies in reported coverage for antigens scheduled for administration during the same immunisation visit. Notable differences were observed between DTP and PCV doses, between DTP 1 and 2 and Rota 1 and 2, and between PCV 1 and 2 and Rota 1 and 2. Between 2020 and 2024, the cumulative variance between DTP 1–3 and PCV 1–3 doses reached 50,144 doses, while variances between DTP 1–2 and Rota 1–2 and between PCV 1–2 and Rota 1–2 were substantially higher, at 356,028 and 340,816 doses respectively (see Annex 14). The difference is exacerbated by the lower than expected number of Rota vaccinations administered in 2022. Given that these antigens are routinely delivered during the same visits, such discrepancies suggest potential missed vaccination opportunities and/or incomplete recording of administered doses.

Administrative coverage data differs from WUENIC estimates: Comparison of administrative coverage data with WHO–UNICEF Estimates of National Immunisation Coverage (WUENIC) reveals substantial discrepancies between the two data sources. In 2021, WUENIC estimates were consistently higher than administrative coverage across all assessed antigens. Furthermore, while WUENIC estimated Penta-1 coverage remained constantly at 93% between 2021 and 2024, administrative coverage fluctuated over the same period, indicating notable inconsistencies (see below for details). The table also highlights potential issues with incomplete or inaccurate data recording and data management especially with respect to Rota.

Recommendation 11

To strengthen the completeness and reliability of immunisation coverage data, MOHCC/ZEPI should:

- Establish mechanisms to ensure the continuous availability and timely distribution of official immunisation data collection tools (e.g., tally sheets, registers and monthly reporting forms) at all health facilities to support consistent data recording and reporting.
- Develop and maintain a monitoring matrix to track implementation of the Immunisation Data Improvement Plan (2022–2025), prioritising activities that address the most critical data quality challenges identified through Routine Data Quality Assessments.
- Develop and implement structured supportive supervision procedures for immunisation data management, including routine verification of source documents against reported data and systematic follow-up of supervision findings.
- Once established (see Recommendation 10 under issue 4.4.1, the ZEPI M&E Technical Working Group

[6] Zimbabwe ZEPI Immunisation In Practice December 2022

Table 14: Variances between Administrative and WUENIC data

	2021			2022			2023			2024		
	Admin-%	WUENIC-%	Var-%	Admin-%	WUENIC-%	Var-%	Admin-%	WUENIC-%	Var-%	Admin-%	WUENIC-%	Var-%
Penta-1	83	93	**(10)**	102	93	**9**	101	93	**8**	103	93	**10**
Penta-3	77	88	**(11)**	97	90	**7**	98	90	**8**	101	91	**10**
Rota 1	76	86	**(10)**	59	55	**4**	63	55	**8**	95	85	**10**
MR(MCV)1	70	88	**(18)**	94	90	**4**	94	90	**4**	96	90	**6**
MR(MCV)2	60	76	**(16)**	81	77	**4**	87	77	**10**	84	78	**6**
PCV 3	71	88	**(17)**	97	90	**7**	98	90	**8**	101	91	**10**

Data capture, consolidation and quality gaps at subnational levels: At provincial, district and health facility levels, several weaknesses were identified in the availability and use of immunisation data collection tools and the consolidation of immunisation data:

- The audit noted stock-outs of standard data collection tools in 9 of the 20 health facilities visited, which resulted in the use of multiple non-standard recording tools and contributed to inconsistencies in data recording and reporting. In addition, 11 of the 20 health facilities visited did not have key data tools such as tally sheets and monthly reporting forms, resulting in incomplete source documentation and limiting the ability to verify reported immunisation data.
- Further inconsistencies were observed when comparing figures reported across different reporting tools. Variances were noted between data recorded in T6 tally sheets, T5 monthly immunisation reports, DHIS2 records, and vaccine issuance records from stock control books for sampled months between June 2019 and 2024 at Seke North Clinic, Seke South Clinic and Zengeza Clinic.
- Additionally, there was no documented evidence of routine data quality reviews at one of four Provincial Health Offices, two of eight District Health Offices and eighteen of twenty health facilities visited.

should oversee the implementation of the Data Improvement Plan, review RDQA recommendations, and monitor progress in addressing immunisation data quality challenges.

Root Cause

- Availability of standard data collection tools at health facility level was inconsistent due to reliance on limited government funding for printing and distribution. As a result, some facilities used multiple non-standard tools, contributing to inconsistencies in data recording and reporting.
- Recommendations from the 2020 and 2022 Routine Data Quality Assessments (RDQAs) were not systematically implemented, and the Immunisation Data Improvement Plan (DIP) developed for 2022–2025 was neither costed nor prioritised for implementation.
- The absence of a functional monitoring and evaluation technical working group limited programme oversight of data quality improvement initiatives, including the prioritisation, costing and monitoring of the data improvement plan and the finalisation and dissemination of health management information system manuals and standard operating procedures
- Supportive supervision and routine data verification mechanisms at provincial and district levels were not systematically implemented, limiting opportunities to identify and correct data inconsistencies at the service delivery level.

Management comments

See detailed management responses on Annex 16: Detailed management responses

Risk / Impact / Implications

Immunisation data challenges reduce confidence in administrative coverage data as a reliable measure of programme performance. This weakens evidence-based decision-making, increasing the risk that planning, targeting and resource allocation decisions are based on inaccurate data.

Responsibility

See Annex 16: Detailed management responses

Deadline / Timetable

See Annex 16: Detailed management responses

4.5 Budgeting and Financial Management

4.5.1 Weak financial controls and documentation gaps resulted in questioned expenditure

Context and Criteria

PFA clause 15 requires that "the Gavi funds provided under this agreement shall not be used to pay any taxes, customs, duties, toll or other charges imposed on the importation of vaccines and related supplies. The Government shall use its reasonable efforts to set up appropriate mechanism to exempt from duties and taxes all purchases made locally and internationally with Gavi funds." PFA paragraph 20, Annex 2 defines misuse. Additionally, sub-paragraph 20.1 states that "in respect of all funds and vaccines and related supplies provided to the government under the Programme(s), the Government shall comply with obligations and requirements on the use of such funds and supplies, including the following:

- The Government shall use the funds and vaccines and related supplies received from Gavi under a programme for the sole purpose of carrying out the programme activities of such programme.
- The Government shall ensure that there is no misuse or waste of, or corrupt, illegal, or fraudulent activities involving the funds and vaccines and related supplies; and
- The Government shall ensure that all expenses relating to the use or application of funds are properly evidenced with supporting documentation sufficient to permit Gavi to verify such expenses."

PFA Paragraph 23, Annex 2 also requires that "the Government shall maintain accurate and separate accounts and records of each of the programmes prepared in accordance with internationally recognised standards that are sufficient to establish and verify accurately the costs and expenditures under the programmes. The Government shall maintain such accounts and records and any other supporting documents evidencing expenses made with Gavi's funds according to the Country's fiscal requirements for a minimum of five (5) years after the completion of a programme. In the event where Gavi provided funds are pooled with other sources of funding, accounts and records will equally be maintained for the pooled funds."

The January 2019 GMRs state that MOHCC/ZEPI will initiate the registration process of Gavi as an international organisation under the privileges and immunities act and ensure that relevant exemptions for Gavi grant funds from taxes are obtained from the ministry of foreign affairs and ministry of finance and a tool to track VAT paid from grant funds will be operationalised and MOHCC/ZEPI will compute taxes already paid from Gavi funding and update Gavi on the progress made in obtaining refunds for the payments, in line with the recommendations from the 2016 Gavi Programme Audit.

Statutory instruction 2019 - 144 of public finance management (Treasury Instructions), 2019 section 103 paragraph 10-11, states that each vehicle shall be allocated with a logbook which shall reflect the vehicle registration, journey purpose, distance and fuel or coupons required. Furthermore, statutory instrument 79 of 2018 Value Added Tax (Development Partners' refund) regulations state that the commissioner shall process, and refund amounts claimed within 30 days from the date of application.

Condition	Recommendation 12
During the audit period, Gavi disbursed a total cash grant of USD 23,171,015 (excluding PEF/TCA) to Zimbabwe to support implementation of immunisation programme activities. The audit team reviewed a sample of expenditures at national and subnational levels covering the five-year audit period (2020–2024).	To strengthen financial controls and ensure that Gavi funds are properly accounted for, MOHCC/ZEPI should: • Establish and implement periodic financial management support supervision at provincial

The aggregate expenditures reported by ZEPI, provinces and districts visited totalled USD 9.9 million, of which USD 4.8 million (49%) was tested by the audit team. Based on the reviewed transactions, USD 143,178 (3% of the sample) was questioned due to weaknesses in financial controls and supporting documentation. See details on Annex 15.

Table 15: Schedule of questioned costs by implementer in USD

Province					Inadequate				
	Reported expenditure	Sampled for testing	Percentage reviewed	Adequately supported	Inadequately supported	Missing activity reports	Ineligible	Unsupported	Total
ZEPI-HQ	2,813,938	1,449,669	52%	1,388,132	61,537	-	19,663	-	**81,200**
Harare	333,189	163,883	49%	142,097	13,194	-	-	8,592	**21,786**
Midlands	1,942,983	879,547	45%	851,975	23,140	4,432	319	-	**27,891**
Masvingo Province	1,741,012	810,185	47%	789,444	15,426		-	5,315	**20,741**
Masvingo District	247,300	152,889	62%	147,253	1,230	752	-	3,654	**5,636**
Gutu District	210,755	136,299	65%	136,217	-	-	276	82	**358**
Mashonaland Province	1,975,237	919,573	47%	914,900	3,113	-		1,560	**4,673**
Marondera District	77,350	47,449	61%	46,298	1,151		-	-	**1,151**
Total	**9,341,764**	**4,559,494**		**4,416,316**	**118,791**	**5,184**	**20,258**	**19,203**	**163,436**

Table 16: Schedule of questioned costs per grant – analysis of amounts from Table 15, in USD

	Inadequate				
	Inadequately supported	Missing activity reports	Ineligible	Unsupported	Total
GAVI HSS2 grant	15,000	752	3,792	342	19,886
TCV Campaign	45,844	4,432		16,869	67,145
MR Campaign	1,021	-		1,991	3,012
EPI/HSF Grant	56,927	-	16,466	-	73,393
Total	**118,792**	**5,184**	**20,258**	**19,202**	**163,436**

Unsupported expenditure (USD 19,203): Transactions reported by implementing entities for which no supporting documentations were provided to the audit team.

Ineligible expenditures (USD 20,258) – This amount represents VAT paid from Gavi funds that became ineligible due to failure to submit refund claims to the government within the prescribed period.

Inadequately supported expenditure (USD 123,975): Transactions where supporting documentation was incomplete or insufficient to verify that programme activities took place. For example:

- attendance sheets for training or meeting activities were not available; and
- in the absence of attendance sheets, alternative documentation such as activity reports or supervision reports was also not provided.

In addition, weaknesses were noted in fuel management documentation, which contributed to more than half of the inadequately supported expenditures, and amounting to USD 61,537. Specifically:

and district levels to verify the adequacy of supporting documentation for expenditures reported through FACE forms. Coordination with the internal audit function should be strengthened to monitor financial management practices and identify capacity gaps requiring corrective action.

- Ensure that advances provided to provinces, districts and implementing units are only recognised as expenditures after accountability documentation has been submitted, reviewed and verified. Clear procedures should be established for reviewing supporting documentation prior to financial acquittal.
- Initiate the process of claiming VAT refunds for taxes paid using Gavi funds and establish clear procedures to ensure timely submission of future refund claims. This should include assigning responsibility for preparing claims, maintaining a VAT tracking mechanism, and periodically monitoring the status of refund applications.
- Develop and implement documented procedures for managing and accounting for fuel procured using programme funds. These procedures should include requirements for maintaining fuel registers, documenting fuel distribution and usage, and linking fuel consumption to specific programme activities and vehicle logbook records.

<table>
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- there were no documented procedures governing the management and acquittal of pooled fuel distributed to provinces;
- manual fuel ledgers contained recording inconsistencies and errors;
- fuel coupons received for specific programme activities were sometimes recorded under different activities; and
- vehicle logbooks required under treasury instructions were missing in some instances.

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Root Cause

- MOHCC/ZEPI relied primarily on FACE forms submitted by provinces without systematic verification of supporting documentation through financial management support supervision or periodic review visits
- Funds disbursed to provinces and districts were expensed upon disbursement rather than after review and acquittal of supporting documentation, weakening expenditure verification controls.
- Although VAT paid from Gavi funds is refundable under national regulations, MOHCC/ZEPI did not consistently submit refund claims to the Ministry of Finance in a timely manner.
- There were no documented guidelines governing pooled fuel management, fuel distribution tracking, or acquittal procedures, resulting in weak accountability over fuel usage.

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Management comments

See detailed management responses on Annex 16: Detailed management responses

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Risk / Impact / Implications

- Inadequate supporting documentation and weak financial controls increase the risk of non-compliance with the PFA requirements on proper use and documentation of Gavi funds. This raises the risk of financial mismanagement, including potential misuse or fraud, and could lead to questioned costs and, in severe cases, suspension or termination of funding.

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Responsibility

See Annex 16: Detailed management responses

</td><td>

Deadline / Timetable

See Annex 16: Detailed management responses

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4.5.2 Zimbabwe has made limited progress toward the use of its national systems to manage Gavi cash grants.

Context and Criteria

During the Gavi 5.0 strategic period, Gavi approved a new fiduciary risk assurance and financial management approach for cash grants, aimed at promoting the use of country systems for managing Gavi funding. The approach seeks to promote country ownership, strengthen national financial management capacity, and ensure fiduciary assurance while improving efficiency in funding immunisation programmes.

Under this approach, the use of country systems goes beyond the channelling of funds via government accounts, and extends to the integration across seven components of the public financial management system. These components include: inclusion of Gavi funding in the national budget (on-budget), routing funds through the treasury system (on-treasury), recording funds within government accounting systems (on-system), use of national procurement procedures, coverage by the Supreme Audit Institution, and management of grants by government staff.

Zimbabwe is currently in the Gavi preparatory transition phase, during which time it is expected to progressively strengthen financial management and governance systems in preparation for increased autonomy up until transitioning over to fully self-financing the national immunisation programme.

The Gavi Grant Management Requirements (GMRs) require that Zimbabwe progressively integrate Gavi funding within the national public financial management system. These requirements include:

- inclusion of Gavi funding in government budget estimates;
- recording Gavi grants within the government Public Financial Management System (PFMS); and
- coverage of Gavi funding by audits conducted by the Office of the Auditor-General.

Condition

Progress toward the use of country systems for managing Gavi cash grants remains limited: Several key elements required to integrate Gavi funding into Zimbabwe's public financial management systems have not yet been implemented. These include:

- Gavi funding, including both cash grants and in-kind vaccine support, is not reflected in government budget estimates presented to the legislature.
- Gavi cash grants are not recorded within the government Public Financial Management System (PFMS) and are instead maintained through manual and Excel-based ledgers.
- External audits covering Gavi funds were not conducted by the Office of the Auditor-General during the audit period (2020–2024).

These observations indicate that Gavi funding continues to be managed largely outside Zimbabwe's core public financial management systems.

In addition, financial reports using approved Gavi reporting templates were not submitted for several campaign and vaccine introduction grants implemented during the audit period including: IPV campaign (USD 791,169), TCV campaign (USD 4,007,593), TCV vaccine introduction grant (USD 390,809) and Measles-Rubella campaign (USD 1,171,548).

Recommendation 13

To support transition readiness and strengthen national ownership of immunisation financing, MOHCC in collaboration with the Ministry of Finance should develop and implement a roadmap for the progressive integration of Gavi funding into country systems. The roadmap should outline priority actions, responsible institutions, and timelines for integrating Gavi funding within national budgeting, accounting, reporting and audit processes in line with the Gavi Grant Management Requirements.

<table>
<tr><td>Root Cause
Zimbabwe has not developed a structured roadmap or implementation plan to progressively transition Gavi funding toward the use of country systems, resulting in limited coordination of actions required to meet key Grant Management Requirements related to budgeting, accounting, reporting and audit integration.</td><td colspan="2">Management comments

See detailed management responses on Annex 16: Detailed management responses</td></tr>
<tr><td>Risk / Impact / Implications
• Limited progress toward the use of country systems may delay the country's readiness for transition from Gavi support.
• Continued reliance on parallel financial management arrangements may also limit integration of immunisation financing within national public financial management systems, affecting long-term sustainability and government ownership of the immunisation programme.</td><td>Responsibility

See Annex 16: Detailed management responses</td><td>Deadline / Timetable

See Annex 16: Detailed management responses</td></tr>
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5. Annexes

Annex 1 : Acronyms

AEFI	Adverse Events Following Immunisation
CCEOP	Cold Chain Equipment Optimisation Plan
CDS	Covid 19 Delivery Support
DHIS	District Health Information System
DQA	Data Quality assessment
DTP	Diphtheria, Tetanus, Pertussis
ZEPI	Zimbabwe Expanded Programme for Immunisation
EVM	Effective Vaccine Management
FPP	Full Portfolio Planning
GDP	Gross Domestic Product
GMR	Grant Management Requirement
HF	Health Facility
HSS	Health Sector Strengthening
ZICC	Zimbabwean Interagency Coordination Committee
IPV	Inactivated poliovirus Vaccine
iSC	Immunisation Supply Chain
eLMIS	Electronic Logistic Management Information System
MCV	Meningococcal Vaccine
MR	Measles Rubella
PEF	Partnership Engagement Framework
PFA	Partnership Framework Agreement
RI	Routine Immunisation
SOP	Standard operating procedures
TA	Technical Assistance
TCA	Targeted Country Assistance
TCC	Technical Coordinating Committee
USD	United States Dollar
VAR	Vaccine Arrival Report
VPD	Vaccine Preventable Diseases
WUENIC	WHO / UNICEF estimates of national immunisation coverage

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 the stated goals and objectives.

Annex 3 : Definitions – audit opinion, audit rating and prioritisation

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 finding 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 finding 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 finding 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 : List of facilities visited

Provinces (4)	Districts (8)	HFs (20)
Harare Capital	1) Harare Urban 2) Chitungwiza	Seke North Clinic; Seke South Clinic; Zengeza Clinic; Mufakose Clinic; and Rutsanana Clinic
Mashonaland East	1) Marondera 2) Hwedza	Mahusekwa District Hospital; Nyembanzvere Clinic; Zvidhuri Rural Health Clinic; and Hwedza Rural Hospital
Midlands	1) Gweru 2) Chirumhanzu	Chiundura Clinic; Maboleni Clinic; Nyikavanhu Clinic; Muonde Hospital; and Lynwood Clinic
Masvingo	1) Masvingo 2) Gutu District	Morgenstar Mission; Zimuto; Zvamahande; Gutu Chitando; and Gutu Matizha

Annex 5 : Zimbabwe immunisation schedule

Visit	Target Population	Vaccine and Dose
1st Visit	Newborn	Polio 0; BCG
2nd Visit	At 6 weeks	Polio 1; Rota 1; PCV 1; DTP-HepB-HiB1
3rd Visit	At 10 weeks	Polio 2; Rota 2; PCV 2; DTP-HepB-HiB2
4th Visit	At 14 weeks	Polio 3; Rota 3; PCV 3; DTP-HepB-HiB3, IPV 1
5th Visit	At 6 months	Malaria Vaccine 1
6th Visit	At 7 months	Malaria Vaccine 2
7th Visit	At 8 months	Malaria Vaccine 3
8th Visit	At 9 months	Yellow Fever; Measles Rubella 1 (MR1)
9th Visit	11 months – 2 years (18 months)	Malaria Vaccine 4; Measles Rubella 2 (MR2)
1st Visit (HPV)	10 years	HPV Vaccine 1
2nd Visit (HPV)	10 years (6 months later for immunocompromised)	HPV Vaccine 2
1st Visit (COVID-19)	12 years & above	COVID-19 Vaccine 1
2nd Visit (COVID-19)	12 years & above	COVID-19 Vaccine 2
3rd Visit (COVID-19)	13 years & above	COVID-19 Vaccine 3
1st Visit (Td)	15 years & above (first contact)	Td1
2nd Visit (Td)	16 years & above (1 month after Td1)	Td2
3rd Visit (Td)	17 years & above (6 months after Td2)	Td3
4th Visit (Td)	18 years & above (1 year after Td3)	Td4
5th Visit (Td)	19 years & above (1 year after Td4)	Td5

Annex 6: Vaccine rationing done by CVS for (2023, 2024)

				Pentavalent			MR			PCV			IPV			HPV		
#	Province Details	Year	Total Population	Forecasted (Doses)	Issued (Doses)	% Variance	Forecasted (Doses)	Issued (Doses)	% Variance	Forecasted (Doses)	Issued (Doses)	% Variance	Forecasted (Doses)	Issued (Doses)	% Variance	Forecasted (Doses)	Issued (Doses)	% Variance
1	Midlands PVS	2023	2,039,688	186,700	103,000	-45%	280,000	155,000	-45%	176,900	102,000	-42%	117,900	66,000	-44%	73,000	44,600	-39%
		2024	2,039,688	186,700	214,160	15%	186,700	285,000	53%	176,900	216,000	22%	117,900	124,450	6%	73,000	81,600	12%
2	Masvingo PVS	2023	1,843,351	168,700	108,000	-36%	253,100	463,000	83%	159,900	108,000	-32%	106,600	63,000	-41%	66,000	76,200	15%
		2024	1,843,351	168,700	153,800	-9%	168,700	198,000	17%	159,900	164,800	3%	106,600	111,200	4%	66,000	65,800	0%
3	Mashonaland East PVS	2023	1,986,090	181,800	125,100	-31%	272,700	374,420	37%	172,200	124,000	-28%	114,800	84,000	-27%	71,100	29,400	-59%
		2024	1,986,090	181,800	213,100	17%	181,800	300,000	65%	172,200	216,000	25%	114,800	134,600	17%	71,100	55,000	-23%

Annex 7: Vaccine Stockouts (2020 - 2024)

Province	Province, District, or HF	Stockout period		Number of stockout days
IPV				
Mashonaland province	Mashonaland province	5/15/2023	5/17/2023	2
	Chigonbo clinic	6/16/2021	6/21/2021	5
		1/6/2022	1/7/2022	1
	Hwedza rural hospital	3/24/2021	4/1/2021	8
		4/12/2022	4/14/2022	2
		9/4/2022	9/6/2022	2
		10/31/2022	11/4/2022	4
		5/1/2023	5/4/2023	3
	Nyembanzvere clinic	12/1/2021	12/6/2021	5
		12/31/2021	1/6/2022	6
		1/18/2022	1/19/2022	1
		2/24/2022	2/25/2022	1
		5/16/2022	5/19/2022	3
	Zvidhuri rural health clinic	4/22/2024	4/25/2024	3
Midlands Province	Maboleni clinic	5/26/2021	5/27/2021	1
		11/29/2021	11/30/2021	1
		2/28/2022	3/10/2022	10
	Chirumhanzu district store	1/18/2022	1/25/2022	7
		5/31/2024	6/11/2024	11
	Lynwood clinic	3/30/2024	4/8/2024	9
		5/31/2024	6/18/2024	18
	Huonde Hospital	12/31/2021	1/8/2022	8
		2/28/2022	3/4/2022	4
	Nyikavanhu clinic	5/31/2024	6/17/2024	17
Harare	Seke North clinic	12/9/2021	1/5/2022	27
PCV				
Mashonaland province	Chigonbo clinic	3/19/2021	3/24/2021	5
	Hwedza rural hospital	12/29/2022	12/31/2022	2
		12/28/2023	1/2/2024	5
	Mahusekwa district hospital	1/13/2022	2/22/2022	40
	Nyembanzvere clinic	1/25/2021	2/1/2021	7
		2/6/2021	2/12/2021	6
		3/16/2021	5/3/2021	48
		5/30/2021	5/31/2021	1
		6/11/2021	6/16/2021	5
		10/4/2021	10/6/2021	2
Midlands Province	Maboleni clinic	12/30/2021	1/8/2022	9
		3/17/2024	3/18/2024	1
		5/10/2024	5/28/2024	18
		8/8/2024	8/9/2024	1
	Lynwood clinic	6/30/2020	7/31/2020	31
		8/13/2020	8/14/2020	1
		8/31/2020	9/11/2020	11

Province	Province, District, or HF	Stockout period		Number of stockout days
	Nyikavanhu clinic	6/20/2020	7/9/2020	19
		7/26/2020	8/18/2020	23
		2/15/2021	3/1/2021	14
		4/16/2021	5/11/2021	25
		6/4/2021	6/16/2021	12
Harare	Seke North clinic	6/28/2023	7/10/2023	12
DTP-Hep-BipB				
Mashonaland province	Hwedza rural hospital	2/1/2022	2/4/2022	3
		6/15/2021	6/17/2021	2
		8/4/2021	8/9/2021	5
		10/7/2021	10/13/2021	6
		4/29/2022	5/4/2022	5
	Mahusekwa district hospital	2/4/2020	2/6/2020	2
Midlands Province	Maboleni clinic	1/29/2021	2/3/2021	5
	Chirumhanzu district store	5/1/2022	5/2/2022	1
	Nyikavanhu clinic	5/4/2020	5/15/2020	11
		7/8/2020	7/9/2020	1
		8/12/2020	8/18/2020	6
		9/28/2020	9/30/2020	2
		2/22/2021	3/1/2021	7
MR				
Mashonaland province	Mashonaland province	4/23/2022	4/24/2022	1
	Chigonbo clinic	12/30/2020	1/9/2021	10
		1/19/2021	2/5/2021	17
		12/20/2021	1/6/2022	17
	Mahusekwa district hospital	6/11/2020	6/15/2020	4
		9/4/2022	9/7/2022	3
	Nyembanzvere clinic	1/19/2021	2/1/2021	13
		3/3/2021	3/4/2021	1
		5/31/2021	6/4/2021	4
		9/29/2021	10/6/2021	7
		10/8/2021	10/19/2021	11
		11/2/2021	11/3/2021	1
	Zvidhuri rural health clinic	4/27/2020	5/2/2020	5
Midlands Province	Maboleni clinic	3/15/2021	3/18/2021	3
		5/22/2021	6/9/2021	18
		9/30/2021	10/29/2021	29
		12/30/2021	1/6/2022	7
		8/12/2022	8/16/2022	4
		11/15/2023	1/16/2024	62
	Chirumhanzu district store	5/1/2022	5/16/2022	15
	Lynwood clinic	2/16/2023	2/27/2023	11
		3/14/2024	3/16/2024	2
	Nyikavanhu clinic	1/21/2021	1/28/2021	7

Annex 8: Discrepancies between physical stock count and stock records at PVS

Provincial store	Vaccines	OPENING BALANCE as of 1st Jan 2025 (A)	TOTAL RECEIPTS (From SMT/Stock control book) (B)	TOTAL ISSUES (From SMT/Stock control book) (C)	EXPECTED BALANCE (D)	PHYSICAL STOCK BALANCE (E)	VAR (D-E)
Mashonaland PVS	IPV	34,560	60,000	75,360	19,200	18,650	550
	MR	102,000	395,000	468,500	28,500	27,500	1,000
	HPV	14,800	34,600	33,000	16,400	11,600	4,800
Masvingo PVS	IPV	22,400	27,000	48,350	1,050	1,150	-100
	HPV	30,200	9,600	18,010	21,790	21,800	-10

Annex 9: Variances between quantities in the inventory management tools at PVS

Provincial store	Name of Vaccine	Batch No.	Expiry Date	Quantity in stock control book (A)	Quantity recorded in SMT (B)	Variance (A-B)
Harare PVS	Penta	2864X017A	27-Mar	0	21,800	-21,800
	HPV	AHPVA506AB	29-Mar	0	20,906	-20,906
	MR	420502832A	27-Jul	0	58,145	-58,145
	MR	420602324A	26-Nov	0	51,410	-51,410
	PCV	LN8523	27-Jun	0	16,528	-16,528
	IPV	IA0151A	26-Feb	0	22,675	-22,675
Midlands PVS	IPV	IA0162A	25-May	9,650	3,750	5,900
	PCV	LN8523	27-Jun	17,800	9,200	8,600
	MR	420500325A	27-Jul	55,000	41,500	13,500
	Penta	2864X017A	27-Mar	7,000	1,000	6,000
Mashonaland PVS	IPV	IA0162A	26-May	0	19,200	-19,200
	PCV	LN8523	27-Jun	0	35,200	-35,200
	MR	420500325A	7/31/2027	0	28,500	-28,500
	Penta	2864x016b	27-Feb	0	34,500	-34,500
	HPV	AHPVA491AA	28-Aug	0	16,400	-16,400
	BCG	902	27-Jul	0	24,400	-24,400

Annex 10: Expired vaccines at CVS on the day of visit

	Expiry 1		Expiry 2		Expiry 3	
Name of vaccine	Expiry Date	Quantity (units) doses	Expiry Date	Quantity (units) doses	Expiry Date	Quantity (units) doses
Sinopharm	23-Aug-2025	148,800	23-Nov-2025	3,284,910	25-Oct-2025	141,390
	23-Nov-2025	627,225				
Sinovac	23-Aug-2025	39,760	23-Sep-2025	1,666,400	23-Nov-2025	595,440
Covaxin	22-Jun-2025	14,340				
Sputnik	22-Feb-2025	5,194				
TCV	22-Dec-2025	88,845	23-Jan-2025	397,505		

Annex 11: Pictures of the newly constructed dry goods store at CVS







Annex 12: Penta and MR vaccine usage

	Penta				MR			
	Coverage	Doses Issued	Var	%Var	Coverage	Doses Issued	Var	%Var
2020	1,238,369	1,561,800	323,431	**21%**	739,107	1,917,851	1,178,744	**61%**
2021	1,265,345	1,643,215	377,870	**23%**	689,109	1,747,791	1,058,682	**61%**
2022	1,305,762	1,735,983	430,221	**25%**	2,744,082	4,239,660	1,495,578	**35%**
2023	1,342,894	1,308,872	(34,022)	**-3%**	820,218	1,952,744	1,132,526	**58%**
2024	1,385,320	2,155,246	769,926	**36%**	825,348	1,869,225	1,043,877	**56%**
Total	**6,537,690**	**8,405,116**	**1,867,426**	**22%**	**5,817,864**	**11,727,270**	**5,909,406**	**50%**

Annex 13: Status of implementation of ZICC and ZIMNITAG mandates

Annex 13a: Schedule of ZICC meetings

	2020 (2)		2021 (1)	2022 (0)	2023 (0)	2024 (1)
Functions	**29-Jan-20**	**4-Jun-20**	**1-Oct-21**	**No meeting**	**No meeting**	**6-Feb-24**
High-level decision making and approval	Done	Done	Done	Not Done	Not Done	Done (FPP)
Mobilise resources and coordinate partners' interventions to better support programmes, including ZEPI	Not Done	Done	Not Done	Not Done	Not Done	Not Done
Provide programme performance oversight; receive proposals from the Technical ICC and make final decisions	Done	Done	Done	Not Done	Not Done	Not Done
Identify new partners; advocate for and mobilise local resources for ZEPI	Not Done	Not Done	Not Done	Not Done	Not Done	Not Done
Define rules and procedures for managing ICC operations	Done	Done	Done	Not Done	Not Done	Done (FPP)
Coordinate partners' resources and interventions to support the National Immunisation Programme	Done	Done	Done	Not Done	Not Done	Not Done
Review of ZEPI-related documents, proposals and recommendations (e.g., programme reviews, Gavi-funded proposals)	Done	Done	Done	Not Done	Not Done	Not Done

Annex 13b: Schedule of ZIMNITAG Meetings

	2020(0)	2021(0)	2022(0)	2023(1)	2024(1)
Functions	**No Meeting**	**No Meeting**	**No Meeting**	**6-Nov**	**27-Mar-24**
Provide independent, evidence-based recommendations to MOHCC on vaccines and Immunisation policy	Not Done	Not Done	Not Done	Done	Done
Approve working group recommendation frameworks and work plans; endorse final recommendations	Not Done	Not Done	Not Done	Done	Done
Decide by consensus (or simple majority vote among core members) and sign recommendation notes	Not Done	Not Done	Not Done	Done	Done
Develop and adopt the annual work plan; hold at least quarterly meetings and extraordinary meetings when needed	Not Done	Not Done	Not Done	Not Done	Not Done
Manage conflicts of interest and uphold confidentiality/ethics; ensure public communication is through the Chair	Not Done	Not Done	Not Done	Done	Done
Submit approved recommendations via ZEPI to MOHCC within two weeks and track government actions	Not Done	Not Done	Not Done	Done	Done

Annex 14: Coverage comparison of antigens administered at the same time

DTP verses PCV

	DTP_1+2+3	PCV_1+2+3	Variance
2020	1,238,369	1,234,471	3,898
2021	1,265,345	1,226,350	38,995
2022	1,305,762	1,297,531	8,231
2023	1,342,894	1,346,817	(3,923)
2024	1,385,320	1,382,377	2,943
	6,537,690	**6,487,546**	**50,144**

DTP 1&2 versus Rota 1&2

	DTP_1+2	Rota_1+2	Variance
2020	838,541	837,643	898
2021	855,849	831,592	24,257
2022	875,123	536,082	339,041
2023	897,257	912,031	(14,774)
2024	922,258	915,652	6,606
	4,389,028	**4,033,000**	**356,028**

PCV 1&2 versus Rota 1&2

	PCV_1+2	Rota_1+2	Variance
2020	836,276	837,643	(1,367)
2021	848,218	831,592	16,626
2022	867,793	536,082	331,711
2023	901,246	912,031	(10,785)
2024	920,283	915,652	4,631
	4,373,816	**4,033,000**	**340,816**

Annex 15: Detailed schedule of questioned costs

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
EPI HQ									
1639/21	18.02.2021	GAVI HSS2 grant	lunch allowances	140.00	-		-	21.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2643/21	29.03.2021	GAVI HSS2 grant	Service for CHCW 2644	598.81	-		-	89.82	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2994/21	20.04.2021	GAVI HSS2 grant	Service for CHCW 1466	965.00	-		-	144.75	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3470/21	14.05.2021	GAVI HSS2 grant	Stationery supply	525.25	-		-	78.79	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3651/21	24.05.2021	GAVI HSS2 grant	Being Supply of buddie airtime	720.00	-		-	108.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2455/22	01.06.2021	GAVI HSS2 grant	Supply of food provisions	99.33	-		-	14.90	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
466/21	01.09.2021	GAVI HSS2 grant	Supply of computer accessories	151.14	-		-	22.67	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
5027/21	15.11.2021	GAVI HSS2 grant	Payment of a fan heater	40.00	-		-	6.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
5393/21	10.09.2021	GAVI HSS2 grant	Supply of surge protector adapters	30.00	-		-	4.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
13643/20	18.12.2020	GAVI HSS2 grant	Payment for conference facility	4,680.00	-		-	-	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
594/21	18.12.2021	GAVI HSS2 grant	Payment for conference facility	593.00	-		-	88.95	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
14307/20	30.12.2020	GAVI HSS2 grant	Being payment for supply of coupons for effective vaccine management review meeting	1,972.00	1,972.00		-	-	The fuel reimbursed to participants from various locations did not have a computation for distance covered forming the basis for fuel reimbursed. (Seen the Fuel reimbursement fuel issue voucher signed by drivers-No logbooks and distances computed)

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
055/21	30.12.2020	GAVI HSS2 grant	Being payment of DFI coupons for Red rec training	2,637.80	2,637.80		-	-	During our audit, we noted a significant non-compliance with the criteria outlined in the SI 144 Public Finance Management Treasury Instructions 2019, specifically section 104, which mandates detailed records regarding the use of fuel. These records should include essential information such as the date of issue, quantity of fuel issued, and the distance travelled by the vehicle. Additionally, the budget must clearly stipulate these parameters to enable effective tracking of fuel efficiency and budget allocations. However, we observed that the relevant budget extract relating to fuel usage was not attached, hindering our ability to assess adherence to these requirements. The fuel reimbursed to participants from various locations did not have a computation for distance covered forming the basis for fuel reimbursed. (Seen the Fuel reimbursement fuel issue voucher signed by drivers-No logbooks and distances computed)
3464/21	14.05.2021	GAVI HSS2 grant	Being payment of conference package for Red Rec training (Facility venue)	3,300.00	-		-	495.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3465/21	14.05.2021	GAVI HSS2 grant	Being payment of conference package for Red Rec training (Facility Venue)	2,595.00	-		-	389.25	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3466/21	14.05.2021	GAVI HSS2 grant	Being payment of conference package training (Facility venue)	3,675.00	-		-	551.25	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3467/21	14.05.2021	GAVI HSS2 grant	Being payment of conference package for EPI (Facility venue)	3,585.00	-		-	537.75	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4341/21	05.07.2021	EPI / HSF	Being payment of integrated TVC vaccination campaign fuel	8,731.80	8,731.80		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction. (Fuel signed for by participants lacked computation for the fuel reimbursed, no logbooks etc)
4383/21	09.07.2021	EPI / HSF	Being Supply of fuel coupons	8,984.00	8,984.00		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
5813/21	24.09.2021	EPI / HSF	Payment for Conference facility Regency Hotel	3,224.00			-	483.60	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1760/21	12.03.2021	GAVI HSS2 grant	Payment for conference facility	3,570.00	-		-	535.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
4341/21	05.07.2021	EPI / HSF	Being payment of fuel coupons	1,216.05	1,216.05		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
2975/21	16.04.2021	GAVI HSS2 grant	Payment for conference facility	2,400.00	-		-	360.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2670/202	28.04.2022	EPI/ HSF Grant	being payment of EPI Unit	2,295.00			-	290.63	USD 290.63 is ineligible refers to VAT paid to supplier
2785/22	11.01.2022	EPI/ HSF Grant	Being payment for EPI lunches for EPI department	90.00	-		-	13.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2784/22	13.01.2022	EPI/ HSF Grant	Being payment for EPI lunches for EPI department	90.00	-		-	13.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2840/22	26.04.2022	EPI/ HSF Grant	Being Procurement for diesel coupons for EPI	9,398.40	9,398.40		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
4085/22	27.04.2022	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2664	610.51	-		-	91.58	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2837/22	28.04.2022	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2175	881.08	-		-	132.16	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2838/22	25.04.2022	EPI/ HSF Grant	Payment for Motor vehicle service for GHCW 1466	778.18	-		-	116.73	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2965/22	18.05.2022	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2669	366.65	-		-	55.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2963/22	23.05.2022	EPI/ HSF Grant	Payment for battery and terminals	288.59			-	43.29	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3222/22	16.06.2022	EPI/ HSF Grant	Being payment for a conference facility	4,400.00	-		-	66.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3360/22	23.06.2022	EPI/ HSF Grant	Being payment for provision for lunches	150.00	-		-	22.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3368/22	23.06.2022	EPI/ HSF Grant	Being payment for provision for lunches	150.00	-		-	22.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
3846/22	16.07.2022	EPI/ HSF Grant	Being payment of supply and delivery of a conference package	2,040.00	-		-	306.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3830-3845/22	21.07.2022	EPI/ HSF Grant	being payment for 11P module production	6,480.00	-		-	972.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3864/22	29.07.2022	EPI/ HSF Grant	Lunch payments	100.00	-		-	15.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4754/22	28.10.2022	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2758	570.26	-		-	85.54	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4730/22	23.09.2022	EPI/ HSF Grant	Being Procurement for diesel coupons for EPI	2,921.60	2,921.60		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
5004/22	30.09.2022	EPI/ HSF Grant	Being payment for a conference facility	4,200.00			-	630.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4753/22	22.09.2022	EPI/ HSF Grant	Payment for EPI groceries	1,468.64	-		-	220.30	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4731/22	14.09.2022	EPI/ HSF Grant	Lunches for EPI	100.00	-		-	15.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4550/22	31.08.2022	EPI/ HSF Grant	Delivery of a 30-tonne hydraulic jack	130.00	-		-	19.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1881/23	16.05.2023	EPI/ HSF Grant	Being payment of printing immunisation books	9,900.00				1,485.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
5619/2022	21.11.2022	EPI/ HSF Grant	Supply and Delivery of promotional wear	1,450.00	-		-	217.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1657/23	17.04.2023	EPI/ HSF Grant	Being payment for internet services	3,846.75				577.01	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1656/23	21.04.2023	EPI/ HSF Grant	Being payment for internet services	7,760.08	-		-	1,164.01	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1663/23	21.04.2023	EPI/ HSF Grant	Being payment for airtime	2,295.00	-		-	344.25	During our audit, we identified several compliance issues related to the procurement and usage of airtime. Firstly, the criteria stipulate the necessity of documenting who uses the airtime, the corresponding budget allocated, the specific reasons for its use, and the relevant budget line. However, this information was not available, which hinders transparency and accountability. Additionally, we observed that the payment for airtime was processed using a pro forma invoice rather than a final invoice,

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
									which is insufficient for confirming the validity of the transaction. The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1777/23	08.05.2023	EPI/ HSF Grant	Being supply of a battery of GHCC 2664	91.08	-		-	13.66	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1799/23	11.05.2023	EPI/ HSF Grant	Being payment for supply of computer consumables	2,412.10	-		-	361.82	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1885/23	01.06.2023	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2175	965.72	-		-	144.86	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2072/23	12.06.2023	EPI/ HSF Grant	Being payment of supply of cleaning materials	232.00	-		-	34.80	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2093/23	14.06.2023	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2669	468.14	-		-	70.22	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2274/23	29.05.2023	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2664	730.00	-		-	109.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3178/23	02.08.2023	EPI/ HSF Grant	Being Procurement for diesel coupons for EPI	922.20	922.20		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
3347/23	18.08.2023	EPI/ HSF Grant	being payment for motor vehicle service GHCC 1815	689.80	-		-	103.47	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3349/23	18.08.2023	EPI/ HSF Grant	being payment for motor vehicle service GHCC 1819	718.00	-		-	107.70	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4248/22	19.08.2022	GAVI HSS2 grant	Being Supply of bundle airtime	2,295.00			-	344.25	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
5008/22	12.10.2022	EPI/ HSF Grant	Being payment of supply and delivery of stationery	1260	0		0	189	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
5579/22	18.11.2022	EPI/ HSF Grant	Being payment for internet services	3,830.04				574.51	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
5622/22	23.11.2022	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2669	658.69	-		-	98.80	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
6658/22	16.12.2022	EPI/ HSF Grant	Supply of plumbing material	102.10	-		-	15.32	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
153/23	18.01.2023	EPI/ HSF Grant	Payment for Motor vehicle service for GHCC 2175	1,035.84	-		-	155.38	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
480/23	23.02.2022	EPI/ HSF Grant	Payment for conference facility	4,200.00	-		-	630.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3923/24	01.11.2024	EPI/HSF Grant	payment for conference facilities	18,560.00	-		-	2,784.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4065/24	22.11.2024	EPI/HSF Grant	Airtime allowances	1,800.00	-		-	270.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
4388/24	12.12.2024	EPI/HSF Grant	Being repair of optic fibre cable	1,034.00	-		-	155.10	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
090/25	20.01.2025	EPI/HSF Grant	Being Procurement for diesel coupons for EPI	5,390.00	2,618.00		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
3100/24	26.08.2024	EPI/HSF Grant	Airtime allowances paid	3,600.00	-		-	540.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3136/24	18.08.2024	EPI/HSF Grant	Being Procurement for diesel coupons for EPI	6,114.00	6,114.00		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
3137/24	29.08.2024	EPI/ HSF Grant	Being payment for internet services	5,129.00				769.35	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
3334/24	20.09.2024	EPI/ HSF Grant	Being payment for internet services	575.00				86.25	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
761/24	22.02.2024	EPI/HSF Grant	Being Procurement for diesel coupons for EPI	6,667.05	6,667.05		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
899/24	08.03.2024	EPI/HSF Grant	Being Procurement for diesel coupons for EPI	9,354.00	9,354.00		-	-	The criteria in SI 2019 - 144 of Public Finance Management (Treasury Instructions) 2019 section 103 paragraph 10-11 states that each vehicle shall be allocated with a logbook which shall reflect the following vehicle registration, Journey purpose, Distance and fuel or coupons required. In this regard the organisation did not attach the logbook sheet to indicate these details. Additionally, we observed that the payment for fuel was processed using a pro forma invoice rather than a final invoice, which is insufficient for confirming the validity of the transaction.
1241/2024	08.03.2024	EPI/HSF Grant	Payment for provisions supplied to EPI	599.85	-		-	89.98	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1574/24	24.04.2024	EPI/HSF Grant	Reimbursement for vaccine disposal packages	171.12	-		-	25.67	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1654/24	08.05.2024	EPI/HSF Grant	Payment for fitting tyres for GHCC 2664,2669 and 2175	225.05	-		-	33.76	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1687/24	15.05.2024	EPI/HSF Grant	Repair for Iveco door and checker floor for GHCC2175	2,900.00	-		-	435.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
1822/24	30.05.2024	EPI/ HSF Grant	Being payment for internet services	3,846.75				577.01	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2598/24	11.07.2024	EPI/HSF Grant	Payment for forklift battery	90.00	-		-	13.50	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2642/2024	04.07.2024	EPI/HSF Grant	Pine gel multipurpose cleaner payment	92.40	-		-	13.86	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
2648/24	15.07.2024	EPI/HSF Grant	Payment for cartridge	440.00	-		-	66.00	The Ineligible refers to VAT paid to the supply which is supposed to be reimbursed since the Ministry is exempt from VAT payment.
Harare									
	5-Oct-21	GAVI	TCV/IPV CAMPAIGN PREPAREDNESS	13318	1040		0	0	There was no signed attendance register attached for verification for USD 1040.
	26-May-21	GAVI	TCV/IPV CAMPAIGN HEALTH CENTRE SCHOOL HEALTH TRAININGS	16423	213		0	0	There were no supporting bus fare receipts for the $213 paid, as only the payment list was provided.
	25-Jul-21	GAVI	TCV/IPV CAMPAIGN IMPLEMENTATION ACTIVITIES	58300	2630		0	0	The payment of $2630 was not supported with signed attendance register
		GAVI	TCV/IPV CAMPAIGN SUPLIMENTARY ACTIVITIES	30355	8500		8592	0	Not supported- No signed attendance registers for participants paid USD 8,500. USD 8,592 remains unsupported
	23-Aug-22	GAVI	EPI ROUTINE ACTIVITIES	12678	811		0	0	There were no supporting bus fare receipts for the $111 paid, as only the payment list was provided. In addition, there was no repair worksheet or invoice to justify the $700 vehicle maintenance expenditure or indicate which vehicle received the service.
Masvingo Province									

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
			Integrated Outreach to scheduled outreach points - Second Round	94,655.82	580.00		5,315.00	-	Log sheets to support fuel use (voucher no. 241/21 US$580) was not availed for audit. Voucher no. 244/21 (US$ 5,315) was not provided for audit.
			TCV/IPV CAMPAIGN PREPAREDNESS	68,735.00	1,749.60				Log sheets to support fuel use voucher no. 177/21 (US$$999.6) and 83/21 (US$750) was not availed for audit.
			TCV/IPV CAMPAIGN ADVOCACY	8,520.00	400.00		-		Log sheets to support fuel use voucher no. 107/21- US$400.00) was not availed for audit.
			TCV/IPV SUPLEMENTARY ACTIVITIES	6,228.00	616.00		-		Log sheets to support fuel use (voucher no. 139/21 U$616.00) was not availed for audit.
			TCV/IPV MOP UP ACTIVITIES	18,312.00	1,899.50				Log sheets to support fuel use (voucher no. 224/21 U$1,732.75, 219/21 $166.75) were not availed for audit.
			MR CAMPAIGN, 2022	106,365.00	1,020.80				Log sheets to support fuel use voucher no. 128/22 (U$739.2), and 159/22 (US$281.6)
			EPI Routine Activities	194,099.00	9,160.59				Voucher 66/24 (US$578.29) was not supported by Original Invoice, Vouchers 32/24 (US$$600), 82/24 (US$1500), 31/24 (US$1,125 were not supported by an activity report. Log sheets to support fuel use was not provided for audit for voucher 21/24 (US$5,357.30)
Gutu District									
			EPI Routine Activities	28,947.80			81.50	230.22	Vouchers EPIQ1/05/22 & EPIQ1/14/22 included VAT amounting to $77.88 & $152.34 US$81- Variance between amount posted and support documents shared
			EPI Routine Activities	24,588.00				45.62	Voucher EPIQ1/07/24 included a VAT amount of $45.62
Mashonaland Province									
PV 178/21-243/21	20-Oct-21		TCV/IPV CAMPAIGN PREPAREDNESS	79,813	80		-	-	PV 243/21 USD 80 has no fiscal invoice and PRAZ registration certificate for Airtime bought from Econet.
PV 99/21-101/21	5-May-21		TCV/IPV CAMPAIGN HEALTH CENTRE SCHOOL HEALTH TRAININGS	79,920	1,971		-	-	($1971 of PV99/21 had no PRAZ reg certificate and tax clearance for Nyamakwere & Murehwa Hotel).
PV 113/21-198/21	16-Jun-21		TCV/IPV CAMPAIGN - ADVOCACY	9,930	1,062		1,560		USD 1560 lack support documents hence classified as unsupported; PV 120/21 ($1,062) - did not have a tax clearance. Additionally, they did not withhold tax when payment was made.
Marondera District									
PV 31/21-PV 56/21	26-May-21		TCV/IPV CAMPAIGN HEALTH CENTRE SCHOOL HEALTH TRAININGS	9,253	1,041		-	-	USD 150 relating to Purchase of fuel for the activity lacks a PRAZ Registration Certificate from supplier Redan Petrol Station hence inadequately supported. USD 891 relating to accommodation for the participants at Malwatte Lodges lacked a PRAZ Registration Certificate of the supplier of accommodation hence inadequately supported
PV 28/21-PV 61/21	12-Nov-21		TCV/IPV CAMPAIGN PREPAREDNESS	7,655	110	-	-		USD 110 relating to purchase of airtime for the activity lacks a Fiscal Invoice (Airtime-Netone) therefore amount is inadequately supported
Midlands									

Voucher n°	Voucher Date	Grant	Transaction description	Amount	Inadequate	No activity report	Unsupported	Ineligible	Auditor's explanations/reasoning
	9/8/2021		Being payment of TCV, HPV, VHA Social mobilisation allowances	4,000.00	-	4,000.00	-	-	Based on our review, we noted the following: 1. No activity reports were provided. Additional comment after receipt of additional documents: Additional activity report provided is a general report and no mention of specific social mobilisation activities that were carried out could be cited.
	11/4/2022		Social Mobilisation Allowances	432.00	-	432.00	-	-	Based on our review, we noted the following: 1. No activity reports were provided. Additional comments after review of additional documents provided: No mention of specific social mobilisation activities carried out in the implementation report provided
T21/24	2/15/2024		Being payment for GHCC 2179 major service - Tender Number 16/23	1,065.69	-	-		139.01	Value Added Tax amounting to $139.01 was charged and paid.
T20/24	2/15/2024		Being payment for Diesel EPI Q1 2024 Routine activities for Chirumanzi, Gokwe North and South Districts	8,698.40	8,698.40	-		-	The amount of 8,698.40 is considered inadequately supported. The fuel coupon register, which should indicate how fuel coupons were disbursed, including the specific activities and officers to whom they were issued, was not attached, and therefore consumption could not be confirmed.
T19/24	2/15/2024		Being payment for Diesel EPI Q1 2024 Routine activities for Gweru, Kwekwe and Mberengwa Districts	8,798.00	8,798.00	-		-	The amount of 8,798 is considered inadequately supported. The fuel coupon register, which should indicate how fuel coupons were disbursed, including the specific activities and officers to whom they were issued, was not attached, and therefore consumption could not be confirmed.
T17/24	2/15/2024		Being payment for Diesel EPI Q1 2024 Routine activities for Shurugwi and Zvishavane Districts	5,644.00	5,644.00	-		-	The amount of 5,644 is considered inadequately supported. The fuel coupon register, which should indicate how fuel coupons were disbursed, including the specific activities and officers to whom they were issued, was not attached, and therefore consumption could not be confirmed.
16/24	5/23/2024		Vehicle maintenance	700.00	-	-		91.19	Based on our review, we noted the following: 1. The price paid for the service of the motor vehicle is inclusive of VAT amounting to $91.19.
	5/27/2024		Vehicle maintenance	699.60	-	-		88.60	Based on our review, we noted the following: 1. The price paid for the service of the motor vehicle is inclusive of VAT amounting to $88.60.
Masvingo District									
			Integrated Outreach to scheduled outreach points - Second Round	13,643.60	1,230.00		-	-	Voucher 49/21(US$1,230) was seen but lacked a list of distribution of airtime to participants hence inadequately supported
			TCV/IPV CAMPAIGN HEALTH CENTRE SCHOOL HEALTH TRAININGS	13,831.00			584.00		Difference of US$ 584 between the amount posted and support documents shared for review
			TCV/IPV CAMPAIGN IMPLEMENTATION ACTIVITIES	38,794.00			818.00		Difference of US$ 818 between the amount posted and support documents shared for review
			EPI Routine Activities	12,571.80		752.00	260.77		USD 560 support supervision for active search lacks activity report. USD 192 for vaccine distribution lacks a vaccine distribution report.
			MR CAMPAIGN, 2022	18,720.00		-	1,991.00		Vouchers 47/22 U$1,888 and 247/22 (US$$103) were not availed for audit
				1,200,086.56	**118,791.79**	**5,184.00**	**19,202.27**	**20,257.61**	

Annex 16: Detailed management responses

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.1.1 Immunisation governance and oversight bodies are not effectively fulfilling their mandates	Recommendation 1 To strengthen the governance and coordination structures, MOHCC/ZEPI should: • Revise the terms of reference for ZICC and ZIMNITAG to formally include deputization and succession arrangements, including delegated chairing authority, to ensure uninterrupted governance and oversight during leadership transitions or periods of unavailability. • Revise the ToRs for the ZIMNITAG to clearly define the term limits for service to ensure that the independence and accountability of core members is established. • Strengthen the ZICC and ZIMNITAG secretariat functions by establishing clear responsibilities, timelines, and standard operating procedures for meeting planning, advance agenda circulation, minute taking, and documentation of decisions and action points. • ZICC and ZIMNITAG should adopt standard standing agendas aligned to their respective terms of reference to ensure systematic and consistent review of core governance responsibilities, including programme performance, financing, policy decisions, partner coordination, and implementation progress. • Formally adopt and institutionalise the issue and recommendation tracker developed by the AP within ZICC oversight processes, including its routine review, clear assignment of ownership and timelines for actions, and defined escalation mechanisms for overdue grant management requirements (GMRs) and recommendations. • Develop and formally approve Terms of Reference for the TCC defining its mandate, reporting responsibilities, and escalation pathways to ZICC and ZIMNITAG, to ensure effective flow of technical and operational issues to strategic and technical oversight bodies.	Action 1 MOHCC acknowledges that the disruption caused by the COVID-19 pandemic severely impacted the meeting cadence of governance bodies. 1) MOHCC fully commits to institutionalizing regular oversight, revising governance frameworks, and clarifying reporting lines between technical and executive structures. 2) The MoHCC will revise and formally approve updated Terms of Reference (ToRs) for the Inter-Agency Coordination Committee (ZICC) and the National Immunisation Technical Advisory Group (ZIMNITAG) to incorporate explicit deputization, delegated chairing authority, and fixed tenure limits for the ZIMNITAG. The Ministry and Partners will hold a meeting to conduct the process of reviewing the terms of reference for ZICC and ZIMNITAG for the P.S. endorsement. 3) The MOHCC will develop Standard Operating Procedures (SOPs) for the ZICC/ZIMNITAG Secretariat covering annual meeting schedules, advance agenda distribution, standardized minute-taking, and decision tracking. The same process used for reviewing the TORs will be followed for the development of the SOP for the Secretariat for both committees. 4) The MOHCC will formally adopt standing quarterly agendas incorporating performance reviews, GMR updates, PEF/TCA progress, and supply chain updates. 5) The Ministry will institutionalize the Assurance Provider (AP) Recommendation & Issue Tracker as a permanent standing item on all ZICC agendas. 6) The Ministry will formally draft and approve ToRs for the Technical Coordinating Committee (TCC) defining explicit escalation pathways to ZIMNITAG and ZICC.	Permanent Secretary and ZEPI Manager	October 31, 2027, for sub action 1, and September 30, 2027, for sub actions 2 – 6.

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.1.2 Immunisation assurance mechanisms require strengthening and improved coordination.	Recommendation 2 To strengthen the existing assurance mechanisms, MOHCC/ZEPI should: • Develop and implement a rolling, risk-based internal audit plan tailored to the available budget to ensure that coverage of all districts over a defined period of audit cycle; • Assess internal audit resource requirements and, where necessary, explore options to optimise coverage through coordination with supportive supervision or other oversight mechanisms. • Clearly define audit responsibilities, in coordination with the Ministry of Finance, the Office of the Auditor-General, and Gavi, to ensure that Gavi-funded activities implemented through government systems—and funded via alliance partners—are subject to an annual external audit to comply with GMR and PFA specificities.	Action 2 MoHCC notes that enhancing internal audit coverage and re-establishing routine external audit mechanisms for donor funds implemented through government structures is essential for accountability. 1) The country will develop and implement a rolling, risk based internal audit plan which will be tailored to the available budget-MoHCC Will develop a schedule of activities informed by the available budget. 2) To optimise available resources MoHCC will integrate audit activities with other activities such as asset verification. MoHCC will utilise the GoZ funding allocation to support audit activities for the immunisation programme. 3) A 2 day engagement meeting will be conducted to develop TORs and define audit responsibilities. With effect from 2025, ToRs were developed but the audit period covered period 2020-2024. Management acknowledge limited internal audit coverage. The limitation was due to budgetary constraints and to address the anomaly the Ministry will engage Ministry of Finance (Treasury) with the view of improving financial support to internal audit activities through domestic funding. Ministry's Internal audits are guided by a rolling risk based audit plans approved by the Accounting Officer. Unfortunately, during this audit the risk based plans were not requested. The rolling risk based plan was adopted by the Ministry's internal audit since 2023 and a copy of the plan is shared with Ministry of Finance every year as it is a requirement.	DD Internal audit	October 31, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
	Recommendation 4 To optimise the performance of the Gavi-supported assurance provider in a more coordinated manner, MOHCC/ZEPI should develop and agree on documented working protocols defining roles, responsibilities, approval processes including subnational engagements, and reporting timelines for existing internal and external auditors.	Action 3 1) Through a series of stakeholder consultative meetings, the MoHCC will formulate and execute documented working protocols between MoHCC internal audit, OAG, and the Gavi supported assurance provider defining scopes, approval procedures for subnational visits and reporting frameworks.	DD Internal audit	October 31, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.2.1 Strategic and operational planning for immunisation needs to be improved	Recommendation 4 To strengthen strategic coherence and operational planning, MOHCC/ZEPI should: • Establish a formal coordination mechanism between MOHCC corporate planning and ZEPI strategic planning processes. This should include a documented validation process to ensure alignment of NIS targets with the NHS, as well as a mandatory joint technical review and approval of indicators prior to adoption, to promote consistency, coherence, and accountability across strategic documents. • Define and formalise ZICC review and approval processes for all strategic documents within the governance framework. This should include mandatory mid-term strategic performance assessments of the NIS and annual reviews of operational plans, with clear roles, timelines, and reporting requirements to strengthen oversight, accountability, and continuous performance improvement. • In the short term, ensure that annual work plans are adjusted to align with available funding, prioritising activities that can realistically be implemented within existing resource constraints. • Conduct a review of funding gaps over the past five years and use this information to develop a five-year projection and share this analysis with ZICC and MOHCC Corporate to support their resource mobilisation efforts for the immunisation programme. • Ensure that microplanning processes at subnational levels are consistently documented using an agreed template, properly archived for reference, and routinely reviewed during programme supervisory visits.	Action 4 1. MOHCC will ensure seamless alignment between the National Health Strategy (NHS), the National Immunisation Strategy (NIS), and annual operational workplans through the establishment of a joint technical review mechanism between MOHCC Corporate Planning and ZEPI to validate and align NIS targets against NHS benchmarks before final adoption. NIS will be aligned with NHS and any future deviations will be documented. 2. Ministry has an existing system of approving and endorsing strategic documents. Top Management will review and endorse all strategic documents. This follows stakeholder consultations and oversight bodies of the immunisation programme. NIS 2026-2030 mid-term reviews will be done in 2028, and operational plans will be reviewed every six-months and annual reports for performance review. 3. The Ministry will develop costed operational plans that are informed by the available budgets. The Ministry will re-align annual workplans to realistic funding ceilings, prioritizing core immunisation deliverables; perform a 5-year financial gap analysis to guide domestic and partner resource mobilization. 4. The review of funding gap for a five year period is part of the NIS development and costing. 5. The Ministry will reinforce utilization and record keeping of standardized microplanning templates which already exist across all subnational levels. 6. The facilities will develop their micro plans with the engagement of the community and document the development process in minute books, submit activity reports and micro plans to districts. The district through routine nurses' meetings will validate the micro plans from each facility. National, Provincial and District level will conduct support visits to monitor implementation of the micro plan activities.	Permanent Secretary and ZEPI Manager	Between 30 Sept to 31 Dec 2027.

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.2.2 Current weaknesses in measles management hinder progress toward measles elimination	Recommendation 5 To strengthen measles routine immunisation performance and advance elimination objectives, MOHCC/ZEPI should: • Update the Zimbabwe National Strategic Plan for Measles Elimination and Rubella/CRS Control to align with current global and regional (WHO/AFRO) elimination targets and explicitly incorporate country contextual strategies for strengthening routine immunisation, including MR2 coverage, defaulter tracking, and integrated service delivery. This strategy should include a periodic review mechanism (e.g., every 3–5 years) to ensure continued relevance. • Strengthen defaulter tracking and follow-up mechanisms by improving data use at facility level and ensuring targeted corrective action in low performing districts through consistent outreach services. These should be reviewed through the immunisation supervisory visits • Institutionalise learning from campaigns by integrating relevant lessons into routine immunisation strengthening strategies and activities, strengthening data quality review processes to reconcile administrative, campaign and survey data.	Action 5 1) The Ministry will update and align the National Strategic Plan for Measles Elimination & Rubella Control with current WHO/AFRO frameworks, incorporating specific contextual strategies for defaulter tracking and routine service delivery. The update of the National Strategic Plan for Measles Elimination & Rubella Control will be done concurrently with the review and updating of NIS for 2026 – 2030 with the engagement of partners, subnational and key stakeholders. 2) Strengthen defaulter tracking taking use of refusal tracking system, ZEPI register, eHR, My Village My Home concept. Training of more Village health workers will increase VHW coverage and capacity which will subsequently improve defaulter tracking. The Rerai Mwana/Umntwana digital platform will be maintained for defaulter tracking. The MoHCC will continue to promote the utilisation and expand the utilisation of the platform.	ZEPI Manager	September 30, 2027
4.2.3 Vaccine-preventable disease surveillance systems require strengthening	Recommendation 6 To strengthen vaccine-preventable disease surveillance performance and sustainability, MOHCC/ZEPI should: • Establish a formal, government-led specimen transport system with clear accountability, standard processes, performance monitoring, and contingency plans. • Implement standardised protocols and tracking mechanisms to ensure timely and accountable communication of laboratory results across all levels. • Create a formal coordination platform to regularly review surveillance performance, align stakeholders, and resolve data discrepancies. • Develop and implement a plan to transition the financing of core surveillance activities away from donor funding sources over to domestic funding.	Action 6 These will be included in a detailed implementation framework as well as in updated VPDs surveillance guidelines and other relevant documents. 1) ZEPI-Lab harmonisation meeting is in existence and ongoing-the Ministry will develop a schedule and document the meetings. 2) Dissemination of copies of results will be strengthened up to the facility level. The MOHCC will enter all results of VPD results into the DHIS2 to facility entry and dissemination of results. The MOHCC will use the existing transportation system to deliver specimens to the laboratory. 3) The country has an existing system of review of performance all thematic areas of ZEPI including surveillance, and this will continue to use this platform and document. 4) Surveillance activities are included in the MOHCC GoZ budget.	ZEPI Manager	September 30, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.3.1 Vaccine inventory management practices at national and subnational level need to be improved	Recommendation 7 To strengthen vaccine stock management and accountability, the MOHCC/ZEPI, in collaboration with UNICEF, should: • Expedite the onboarding of the ZEPI inventory management module into the national electronic logistics management information system (eLMIS) to enhance real-time visibility of vaccine stocks and improve inventory management across all levels of the supply chain. • Strengthen compliance with SOP requirements for timely recording of vaccine transactions by ensuring that all receipts and issues are recorded in the stock management tool (SMT) and stock control books within the prescribed 24-hour timeframe, with clear accountability mechanisms established at national and subnational levels. • Develop, consolidate and disseminate a comprehensive SOP on effective vaccine management, incorporating guidance on inventory management, stock reconciliation, and management of expired vaccines and waste, and ensure that relevant staff are trained on its application. • Reinforce adherence to vaccine management procedures through structured on-the-job mentoring and supportive supervision, with emphasis on proper stock counting, reconciliation practices, and accurate completion of stock records. • Standardise vaccine stock documentation tools across all levels of the supply chain, including provision of standard stock registers to improve recording of vaccine expiries and wastage and strengthen traceability and accountability. • Review the current implementation status of the continuous improvement plan (cIP), assess and re-prioritise the activities based on the available funding and, determine timelines for executing the next assessment.	Action 7 1) **Discrepancy between physical stock counts and system records:** EPI will strengthen routine physical stock counts and reconciliation at all levels through support and supervision, data triangulation and ensure data harmonisation within systems. All stock reconciliations and adjustments will be documented and signed off by supervisors to strengthen accountability. 2) **EEFO, Batch Management and stock recording:** EPI will strengthen application of the Earliest Expiry First Out (EEFO) principle during vaccine issuance and improve batch management and arrangement of vaccines in cold rooms to avoid mixing of batches and enhance traceability- reminder communication will be sent to Provinces and District to ensure EEFO compliance. Management communication will be sent to remind all levels to adhere to the EVM SOPs, particularly the requirement to record all vaccine receipts and issues in the relevant stock records within 24 hours of the transaction. Supervisors will verify compliance during routine supervisory visits. 3) **Vaccine Expiry and Wastage Management:** The Programme will monitor the use of the Vaccine Wastage Form, which will be completed and submitted monthly to facilitate systematic tracking and analysis of vaccine wastage. Expired vaccines will be segregated documented and managed in accordance with established disposal procedures. The majority of the accumulated expired vaccines comprises COVID-19 vaccines procured for outbreak emergencies. The Ministry has completed the requisite processes for their disposal, and disposal will be undertaken in accordance with applicable procedures. 4) **EVM Continuous Improvement Actions:** The Programme will review and update the EVM Continuous Improvement Plan, re-prioritise based on available funds and establish a mechanism for tracking implementation and reporting progress. Plans are underway to carry-out the next EVM with the preliminary plan being Q4 2026.	ZEPI Manager	December 31, 2027
4.3.2 Low inventory levels at national and subnational stores	Recommendation 8 To optimise the stock level, MOHCC/ZEPI should:	Action 8 1) The country has an existing logistics technical working group embedded in the National Logistics working group, with clear TORs as enacted in 2025. However,	ZEPI Manager	December 31, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
hinder immunisation service delivery	• Activate and formalise the logistics governance mechanism including the logistics working group and sub-committees among others with clear terms of reference to routinely review forecast accuracy and supply plans, document and recalibrate assumptions where variances occur, and ensure timely escalation of emerging supply risks for decision-making • Establish an end-to-end supply chain coordination mechanism including proper alignment across forecasting, procurement, distribution, and inventory management and contingency planning for supply disruptions. • Develop, approve, and institutionalise country specific forecasting SOPs to standardise forecasting practices. These should include clearly defined national and subnational roles and responsibilities, formal review and approval processes, and routine monitoring of forecast accuracy in line with established technical guidance.	the MOHCC will strengthen subcommittee responsible for immumisation through conducting regular review of stock levels, develop ToRs by end of 2026. 2) The Programme will develop and implement vaccine forecasting SOPs to guide forecasting and supply planning at all levels. SMT forecast vaccine requirements based on the target population, while vaccine issuance is guided by actual consumption and stock levels to minimise overstocking and understocking at subnational levels. This creates disparity between the two methods 3) EPI will strengthen quarterly stock monitoring, data review and redistribution to address stock imbalances and maintain recommended months of stock at national and subnational levels. Stock levels and consumption trends will be regularly reviewed through Thrive360 and routine stock reports to facilitate early identification of potential stockouts and timely corrective action. 4) MOHCC to expediate onboarding of immunisation component of eLMIS to strengthen end-to-end visibility of vaccine stocks, consumption and movements across the supply chain, thereby improving stock monitoring, forecasting and timely decision-making. 5) The country will develop SOPs for vaccine forecasting and ensure adherence to the set standards.		
4.3.3 Gaps in dry goods storage infrastructure and cold chain management	Recommendation 9 To strengthen dry-goods storage and cold chain management, MOHCC/ZEPI with support from partners should: • Conduct a comprehensive assessment of dry goods storage capacity across national and subnational levels to optimise utilisation of existing storage infrastructure and reduce reliance on external warehousing arrangements. In the interim, establish formal accountability mechanisms for ZEPI commodities stored at NatPharm, including clear stock tracking, reconciliation procedures, and defined reporting arrangements. • Establish procedures for routine review and analysis of data generated by electronic temperature monitoring devices to support timely identification of temperature excursions and inform preventive or corrective maintenance actions. • Prioritise and fast-track the completion of temperature mapping exercises for all cold rooms at the central vaccine store and provincial vaccine stores and institutionalise periodic reassessment of storage facilities in accordance with recommended cold chain standards. • Develop, disseminate and implement standardised preventive maintenance plans for cold chain equipment across all supply chain levels, including the use of maintenance schedules,	Action 9 1) The Ministry will assess dry storage space during the EVMA and MOHCC will increase capacity through mobilising additional resources for renovation from development partners. The dry stores were developed based on the projected growth rate and optimal capacity that the country requires-however population growth and outbreak dynamics influence adequacy of the storage space. The country will also utilise shelving space optimally. 2) The country has an existing system for routinely reviewing and analysing data generated manually and electronically at all levels which informs preventive and corrective actions. The country will conduct monthly analysis and develop quarterly reports-Provinces will download fridge tag data and share with the Central level to facilitate production monthly and quarterly analysis. During support supervision data will be downloaded, reviewed and analysed. Temperature mapping for the remaining cold rooms at the Central Vaccine Stores and the Provincial Vaccine Stores is planned for implementation during the third and fourth quarters of 2026. A report of the activity will inform appropriate action in guiding vaccine placement and cold chain maintenance. 3) To institutionalise periodic reassessments of storage facilities in accordance with recommended standards the country will conduct temperature study every two years as guided by WHO standards. 4) EPI Management will strengthen quarterly supervision of CVS, including verification of temperature monitoring records and supervisory sign-off.	ZEPI Manager	September 30, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
	service logs and checklists to document maintenance activities and support equipment performance monitoring.	5) The Cold Chain preventive and corrective maintenance plans have been developed and cascaded to provincial level for standardisation. The country has an existing system for job cards, service logs, checklists to document preventive and corrective maintenance activities. Quarterly maintenance reports will be compiled and submitted to the responsible supervisor for review, verification and sign-off. This will provide a documented trail of maintenance activities and facilitate timely follow-up of outstanding equipment maintenance requirements. 6) EPI will strengthen quarterly stock monitoring, data review and redistribution to address stock imbalances and maintain recommended months of stock at national and subnational levels. Stock levels and consumption trends will be regularly reviewed through Thrive360 and routine stock reports to facilitate early identification of potential stockouts and timely corrective action.		

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.4.1 Inaccurate denominators distort coverage rates and weaken programme planning	Recommendation 10 To strengthen the reliability of immunisation coverage indicators, MOHCC/ZEPI should: • Develop and institutionalise a mechanism for reviewing and formally adopting target population denominators used for immunisation coverage calculations. This process should include periodic engagement with the Zimbabwe National Statistics Agency to review census projections, assess alignment with programme realities, and document formal programme sign-off of denominators used for planning and performance monitoring. • Establish and operationalise the ZEPI Monitoring and Evaluation Technical Working Group to routinely review programme performance indicators, including coverage rates, target population denominators, and zero-dose estimates, and provide guidance on data interpretation and programme adjustments. • Use bottom-up microplanning and campaign data, including zero-dose analysis, to generate more accurate service-level denominators for administrative coverage reporting.	Action 10 1) MOHCC also plans to introduce eLMIS to strengthen end-to-end visibility of vaccine stocks, consumption and movements across the supply chain, thereby improving stock monitoring, forecasting and timely decision-making. 2) The country will develop and institutionalise mechanism for reviewing and formally adopting target population denominator- the country will continuously engage the central statistics for continuously reviewing of denominators through conducting engagement meetings. Operationally the country will use village health worker registers, microplanning data and penta 1 adjusted denominator. 3) The M and E technical working group has been established and is to be operationalised, TORs for the technical working group will be developed and conduct quarterly meetings to review program performance Triangulation of denominators from the central statics' projections of 2012 to 2032, 2022 census and microplanning data to ensure a more realistic coverage estimates.	ZEPI Manager	September 30, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.4.2 Completeness and reliability of immunisation coverage data require enhancement	Recommendation 11 To strengthen the completeness and reliability of immunisation coverage data, MOHCC/ZEPI should: • Establish mechanisms to ensure the continuous availability and timely distribution of official immunisation data collection tools (e.g., tally sheets, registers and monthly reporting forms) at all health facilities to support consistent data recording and reporting. • Develop and maintain a monitoring matrix to track implementation of the Immunisation Data Improvement Plan (2022–2025), prioritising activities that address the most critical data quality challenges identified through Routine Data Quality Assessments. • Develop and implement structured supportive supervision procedures for immunisation data management, including routine verification of source documents against reported data and systematic follow-up of supervision findings. • Once established (see Recommendation 10 under issue 4.4.1, the ZEPI M&E Technical Working Group should oversee the implementation of the Data Improvement Plan, review RDQA recommendations, and monitor progress in addressing immunisation data quality challenges.	Action 11 1) The MOHCC is migrating from the paper based system to Her, however coverage remains low coupled with interminent failure of the system. MOHCC will allocate resources for printing of adequate data collection tools from the GoZ funding to cater for facilities not hosted on eHR. 2) MOHCC will develop a complementary monitoring matrix to track implementation of the Immunisation Data Improvement plan as guided by the 2026 RDQA for the strategic period 2026-2030. The improvement plan will be developed after completion of the National Immunisation 2026-2030 to harmonise strategic objectives. 3) The country has an existing structured supportive supervision procedure for immunisation data management. Onsite data verification and data desk reviews are conducted periodically to inform program decisions. Furthermore, MOHCC has developed M&E and HIMS operational procedures which will guide implementation of the Data Improvement plan.	ZEPI Manager	December 31, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.5.1 Weak financial controls and documentation gaps resulted in questioned expenditure	Recommendation 12 To strengthen financial controls and ensure that Gavi funds are properly accounted for, MOHCC/ZEPI should: • Establish and implement periodic financial management support supervision at provincial and district levels to verify the adequacy of supporting documentation for expenditures reported through FACE forms. Coordination with the internal audit function should be strengthened to monitor financial management practices and identify capacity gaps requiring corrective action. • Ensure that advances provided to provinces, districts and implementing units are only recognised as expenditures after accountability documentation has been submitted, reviewed and verified. Clear procedures should be established for reviewing supporting documentation prior to financial acquittal. • Initiate the process of claiming VAT refunds for taxes paid using Gavi funds and establish clear procedures to ensure timely submission of future refund claims. This should include assigning responsibility for preparing claims, maintaining a VAT tracking mechanism, and periodically monitoring the status of refund applications. • Develop and implement documented procedures for managing and accounting for fuel procured using programme funds. These procedures should include requirements for maintaining fuel registers, documenting fuel distribution and usage, and linking fuel consumption to specific programme activities and vehicle logbook records.	Action 12 1) MOHCC/ZEPI will establish and implement integrated periodic financial management support supervision at provincial and district levels. The supervision will include verification of supporting documentation for expenditures reported through FACE forms, assessment of compliance with financial management procedures, and identification of capacity gaps requiring corrective action. Coordination with the Internal Audit function will also be strengthened to facilitate regular monitoring of financial management practices and follow-up of identified weaknesses. A supervision schedule and standard checklist will be developed to ensure consistency in the review process. 2) Management will strengthen controls over advances provided to provinces, districts and implementing units. Advances will only be recognised as programme expenditure after the required accountability documentation has been submitted, reviewed and verified by the responsible finance personnel. Clear procedures will be documented and communicated to all implementing units, specifying the required supporting documents, review and verification responsibilities, timelines for accountability, and procedures for following up outstanding advances. Management will also maintain an advance register to facilitate regular monitoring and timely clearance of outstanding balances. 3) Management agrees with the recommendation and will initiate the process of claiming VAT refunds relating to taxes paid using Gavi funds. Clear responsibilities will be assigned for the preparation, submission and follow-up of VAT refund claims. A VAT tracking mechanism will be established to record VAT incurred, claims submitted, amounts recovered and outstanding claims. The status of refund applications will be reviewed periodically to ensure that claims are submitted and followed up in a timely manner. 4) Management will develop and implement documented procedures for the procurement, distribution, utilisation and accounting of fuel procured using programme funds. The procedures will require the maintenance of fuel registers, proper documentation of fuel issues and usage, and reconciliation of fuel consumption with vehicle logbooks and approved programme activities. Responsible officers at provincial, district and implementing-unit levels will be required to ensure that fuel records are complete, accurate and supported by appropriate documentation. Periodic reviews will be conducted to identify and address any discrepancies or weaknesses in fuel management. This will be in line with the existing Public Finance Management Act(PFM Act).	Director Finance	September 30, 2027

Issue	Audit Recommendation	Management Action	Action Owner	Timelines
4.5.2 Zimbabwe has made limited progress toward the use of its national systems to manage Gavi cash grants	Recommendation 13 To support transition readiness and strengthen national ownership of immunisation financing, MOHCC in collaboration with the Ministry of Finance should develop and implement a roadmap for the progressive integration of Gavi funding into country systems. The roadmap should outline priority actions, responsible institutions, and timelines for integrating Gavi funding within national budgeting, accounting, reporting and audit processes in line with the Gavi Grant Management Requirements.	Action 13 1) The Ministry of Health will engage the Ministry of Finance to develop the roadmap for the integration of Gavi funding into the country's financial management systems including the recommended priority actions. 2) On external audits, the Auditor General has conducted the audit of the EPI Programme for the 2025 financial period. 3) The Ministry will ensure that future Gavi Cash Grants will be reported using the Gavi Approved Reporting Templates. In addition, the Ministry will prepare yearly financial statements for each cash grant which will form the basis for external audit.	Director Finance	December 31. 2027