
External and internal audit recommendations: progress on implementation

Report by the Secretariat

1. Resolution WHA58.4 requested the Director-General to propose a tracking programme for external and internal audit recommendations which include time frames for implementation. At its fourth meeting, in May 2006, the Programme, Budget and Administration Committee agreed that progress on tracking audit recommendations would continue to need close monitoring. The Committee subsequently requested the Secretariat to apprise the Committee more specifically of progress made in implementation of the External Auditor's recommendations.¹ The first progress report on monitoring the implementation of audit recommendations was presented to the Programme, Budget and Administration Committee at its fifth meeting in January 2007.²

2. The present progress report, the second on the status and future direction of the Secretariat's efforts to monitor implementation of the recommendations of External and Internal Auditors; covers recommendations from WHO's External Auditor and the Office of Internal Oversight Services.

RESPONSIBILITIES AND ACTION TAKEN

3. The Office of Internal Oversight Services is responsible for follow-up on implementation of its audit recommendations, and the subject of each audit is responsible for the implementation of those recommendations. A broader managerial responsibility, for addressing risk and internal control issues, rests with general management. The Comptroller's office has implemented the following specific actions to upgrade audit tracking:

- (i) **Creation of tracking tables.** All the External and Internal Auditors' recommendations from the biennium 2004–2005 onwards have been screened and individual tracking tables have been created. The tables are continually updated as management responses to individual audit reports are received and action is taken on their recommendations.

¹ Document A59/31, para.6.

² Document EBPBAC5/INF.DOC./1.

(ii) **Briefings.** The Comptroller briefs the Assistant Director-General, General Management, at least once every six months, on open audit recommendations and their implementation status, and discusses actions needed to remediate and to monitor risks. In addition, the status of audit recommendations is discussed on specific occasions, such as the annual meeting of WHO's directors of administration and finance.

(iii) **Creation of a summary table.** A table summarizing all recommendations that are reported to the governing bodies has been prepared. It presents a synopsis of key information, including the main recommendations, the management response, current implementation status, and the responsible officer.¹

(iv) **Analysis and reporting on the tables.** The Comptroller's office uses the information in the tracking tables regularly to review the efficiency and effectiveness of the control systems in question and the appropriateness of the remedial action taken.

ACTION BY THE PROGRAMME, BUDGET AND ADMINISTRATION COMMITTEE

4. The Committee is invited to note the report.

= = =

¹ Available on request.