



WORLD HEALTH ORGANIZATION

EXECUTIVE BOARD
106th Session
Provisional agenda item 7

EB106/7
2 May 2000

Committees of the Executive Board: terms of reference

Report by the Chairman

1. In accordance with Rule 16 of its Rules of Procedure, the Executive Board established in 1994 a Programme Development Committee (PDC) and an Administration, Budget and Finance Committee (ABFC). Resolution EB93.R13, which established these committees, defined their functions and membership. The frequency of meetings for ABFC is also defined in the resolution. Decision EB94(3) further elaborated the methods and plans of work of the two committees. In 1999 the Board established an Audit Committee. Resolution EB103.R8 defined this Committee's objectives, scope and functions, membership selection and terms of office.

2. At its 105th session, the Executive Board noted the report of the first meeting of the Audit Committee,¹ most of whose work had centred on a review of its terms of reference. It then considered the options presented by the Chairman on the terms of reference of PDC and ABFC² and agreed that the Chairmen of these two committees, of the Audit Committee and of the Executive Board should meet to discuss the terms of reference of all three committees. A meeting was therefore convened on 10 May 2000 to draw up proposals, which are presented below.

PROGRAMME DEVELOPMENT COMMITTEE

Functions

3. Current functions include oversight of the process and effects of reforms initiated to implement the recommendations of the Executive Board Working Group on the WHO Response to Global Change (which completed its work in May 1993) and of implementation of the Ninth General Programme of Work, covering the period 1996-2001. These specific functions are now out of date. The fundamental functions of the Committee can be expressed as follows:

- (1) to review programme aspects of planning, budgeting and evaluation;
- (2) to review the programme aspects of the programme budget and its implementation, in coordination with ABFC.

¹ Document EB105/38.

² Document EB105/39.

Periodicity of meetings

4. The Committee would meet at least once in a biennium, in budget years.

Membership

5. Membership is currently composed of six Executive Board members, one from each of the WHO regions, plus the Chairman or a Vice-Chairman of the Board.

ADMINISTRATION, BUDGET AND FINANCE COMMITTEE

Functions

6. Current terms of reference assign two distinct roles to ABFC:
 - to assist the Board in its consideration of management and financial matters (similar to the role of PDC with respect to programme development matters);
 - to replace the former Committee to Consider Certain Financial Matters prior to the Health Assembly, in which capacity it acts on behalf of the Board in carrying out the relevant provisions of the Financial Regulations.
7. The functions could therefore be expressed as follows:
 - (1) to analyse administrative, budgetary and financial aspects of the programme budget in liaison with PDC, and to make comments or recommendations thereon to the Board;
 - (2) to review any other matters on the agenda of the session of the Board in the administrative or financial fields, taking into account the views of the Audit Committee where appropriate, and to make comments or recommendations thereon to the Board;
 - (3) to act on behalf of the Board to:
 - (a) examine the Director-General's financial report and the report(s) of the External Auditor, taking into account the views of the Audit Committee;
 - (b) consider the situation of Members in arrears to an extent which would justify invoking Article 7 of the Constitution;
 - (c) consider any other administrative, budgetary or financial matter that the Board may deem appropriate; and to make comments or recommendations thereon directly to the Health Assembly.

Periodicity of meetings

8. The Committee would continue to meet twice annually, before the January session of the Board and the Health Assembly.

Membership

9. Membership is currently composed of six Executive Board members, one from each of the WHO regions, plus the Chairman or a Vice-Chairman of the Board.

AUDIT COMMITTEE

Functions

10. In order to harmonize the functions of the Audit Committee with those of ABFC and PDC, the functions set out in resolution EB103.R8 need to be reassessed. The functions of the Audit Committee could be expressed in the following way.

In order to assist the Board in its functions with respect to audit matters provided for in the Financial Regulations and Financial Rules, and otherwise with performing its functions under Article 28 of the WHO Constitution; and with a view to promoting accountability and transparency in the Organization's financial operations and the maintenance of effective financial controls, the Audit Committee shall:

- (1) review the detailed audit plans of the Internal and External Auditors, as well as any reports of the Auditors on the scope of their respective audits during the preceding year or financial period;
- (2) review the reports of the External Auditor on the financial accounts of the Organization and the Secretariat's responses thereto;
- (3) review any other reports submitted by the External Auditor and the Secretariat's responses thereto;
- (4) review any audit reports of the Internal Auditor submitted by the Director-General pursuant to Financial Rule 117.4(d) and the Secretariat's responses thereto;
- (5) review the reports of the Joint Inspection Unit and the Secretariat's responses thereto;
- (6) consider the Secretariat's responses to the reports referred to in paragraphs (2) and (5) above, including the Secretariat's implementation of any recommendations contained in such reports;
- (7) make recommendations to the Executive Board, in coordination with ABFC when appropriate, on any matter set forth in paragraphs (1) to (6) above, as it may consider appropriate.

Periodicity of meetings

11. The Committee would continue to meet twice annually, before the January session of the Board and the Health Assembly.

Membership

12. Membership is currently composed of six members, selected from among Board members or their alternates, one from each of the WHO regions. Candidatures for the Audit Committee should be backed up by standard curricula vitae, highlighting the candidates' background in financial, audit and managerial matters. It is proposed to include as a member, ex officio, the Chairman or a Vice-Chairman of the Board.

ACTION BY THE EXECUTIVE BOARD

13. Depending on the outcome of discussions, the Executive Board may wish to consider adoption of a resolution on harmonization of the terms of reference for the committees.

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