



WORLD HEALTH ORGANIZATION

EXECUTIVE BOARD
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External and internal audit recommendations: tracking of implementation

Report by the Secretariat

1. Resolution WHA58.4 requested the Director-General to propose a programme for tracking implementation of the recommendations of the External Auditor and the Internal Auditor. At present, both auditors report on the status of implementation to the Health Assembly.
2. In the case of the External Auditor, the Programme, Budget and Administration Committee of the Executive Board in its fifth report to the Fifty-eighth World Health Assembly recommended that his biennial report should also include a schedule showing the status of implementation of significant recommendations (both past and present).¹
3. With regard to the internal audit, the Office of Internal Oversight Services is required to submit annually to the Director-General, with a copy to the External Auditor, a summary report on its activities, including their orientation and scope, and the status of implementation of recommendations. The Director-General is responsible for ensuring that all recommendations of the Internal Auditor are responded to and implemented as appropriate.
4. In response to resolution WHA58.4, a tracking programme has been developed to enable the Secretariat to follow up implementation of audit recommendations. It is already in operation for the more recent external audit recommendations and will shortly be extended to cover internal audit recommendations.
5. The Annex contains an example of the presentation of the tracking document. The tracking programme would entail a review by senior management of this document, which would be available to both the External Auditor and the Internal Auditor, at least every six months. Member States would be informed of progress, or otherwise, through the existing reports that will continue to be submitted.

ACTION BY THE EXECUTIVE BOARD

6. The Executive Board is invited to consider the proposed tracking programme.

¹ Document A58/29.

ANNEX

INTERNAL/EXTERNAL AUDIT TRACKING

Subject	Recommendation	Management response	Action	Timeline	Status of implementation / Date implemented	Responsible	
						Unit	Officer