SEVENTY-SEVENTH WORLD HEALTH ASSEMBLY A77/23
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Report of the Internal Auditor

1. The Office of Internal Oversight Services transmits herewith its annual report to the World Health Assembly for the calendar year 2023.

2. Financial Rule XII on Internal Audit establishes the mandate of the Office. Paragraph 112.3(e) of Rule XII requires it to submit a summary annual report to the Director-General on its activities, their orientation and scope, and on the implementation status of internal audit recommendations. It also states that this report shall be submitted to the Health Assembly, together with any comments deemed necessary.

3. In accordance with its mandate, the Office provides independent, objective assurances through audits, investigations and advisory services. The Office helps the Organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management and control processes, to provide reasonable assurance that:

(a) risks are appropriately identified and managed;

(b) interaction with the various governance groups within the Secretariat occurs in accordance with all relevant rules;

(c) significant financial, managerial, programmatic and operating information is accurate, reliable and timely;

(d) staff members and other personnel act in compliance with WHO's regulations, rules, policies, standards and procedures;

(e) resources are acquired economically, used efficiently and adequately protected;

(f) programmes, plans, and objectives are achieved and contribute to sustainable results; and

(g) quality and continuous improvement are fostered in the Organization's control processes.

4. The Office is authorized full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in its opinion, are relevant to the subject matter under review.

5. During 2023, the Office was free from managerial interference in determining the scope of its internal audits, advisories and investigations, as well as the performance of its work and the communication of its results.

OBJECTIVE AND SCOPE OF WORK

6. According to its mandate, the Office provides audit and investigative services to WHO, to some WHO-hosted entities (for example, the Joint United Nations Programme on HIV/AIDS (UNAIDS),[1] the United Nations International Computing Centre (UNICC) and UNITAID) and to the International Agency for Research on Cancer. In the Region of the Americas, the Office relies on the work performed by the Office of Internal Audit of the Pan American Health Organization for the coverage of risk management, control and governance (see paragraph 74).

MANAGEMENT OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES

7. The Office, which reports directly to the Director-General, conducts its work in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors and adopted for use throughout the United Nations system, and with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators.

Staffing

8. The Office comprises the Director, the Head of Audit, the Head of Investigations, and 11 auditors. Two audit positions became vacant through attrition. The recruitment process to fill one vacancy is under way. The Office of Investigations has 20 approved posts, comprising a Head of Investigations, 18 fixed-term positions in the professional category and one staff position in the general service category. Three Team Lead positions at the P5 level have been filled, but 13 posts remained vacant throughout 2023 owing to the impact of the issuance of WHO's Global Geographical Mobility Policy. Recruitment for three additional investigative positions is under way.

9. In the absence of sufficient fixed-term personnel, the Office continued to depend predominantly on external investigative services, with an average of 35 consultants and short-term personnel supporting investigations. This over-reliance on external support coupled with limited internal capacity and a continuing increase of new cases, poses significant challenges for the Office to manage its portfolio. Predictable and sustainable resourcing, including sufficient funding for professional and support staff members, is vital for it to deliver its mandated investigative core function effectively and efficiently.

10. A revised structure has been proposed, which includes the Office of Investigations and the Office of Audit, that ensures the Office is fit-for-purpose now and into the future. The new structure is designed to provide assurances to stakeholders that WHO's governance, risk management and control processes are appropriate to assist the Organization in achieving its strategic, operational, financial and compliance objectives, including the administration of US$ 8 billion through more than 17 000 members of the workforce in more than 150 locations around the globe over a biennium.

Planning and reporting

11. To ensure the fulfilment of its mandate, the budget of the Office is distributed between human resources, travel, consultancies and operating supplies. During 2023, the Office was able to cover its

[1] A P5 Auditor post is financed by UNAIDS and dedicated to the audits of the Joint Programme. The Office has a service level agreement to guide the work to be performed.

expenses. Expenditure is constantly monitored to improve efficiency and effectiveness and to increase value for money.

12. The Office prioritized and adopted an agile approach in updating its plan of work and adjusted the schedule to compensate for any unexpected factors affecting work assignments. With a view to maximizing internal oversight coverage, the Office:

(1) continuously refines its audit risk assessment model so as to allocate its resources to the highest risk areas;

(2) periodically reviews and adapts its approaches to integrated, operational and desk audits;

(3) uses short-form reports for operational compliance audits and advisory reviews;

(4) uses audit management software to manage work papers electronically and facilitate the follow-up to the implementation of recommendations; and

(5) uses agreed criteria for the prioritization of reports of concern received for investigation.

While the highest priority is given to the investigation of allegations of sexual exploitation and abuse, sexual harassment and assault, the criteria are also applied to all forms of employee misconduct to ensure these risk types are appropriately addressed. In 2023, the Office continued to use data analytics and digital forensics to enhance its audit and investigative methodologies.

13. The Office also participated in meetings and discussions with relevant professional networks of the United Nations system, in particular the Representatives of Internal Audit Services of the United Nations Organizations and the United Nations Representatives of Investigation Services, with a view to harmonizing its approaches and sharing best practices. A concerted effort was made to glean oversight best practices from all sources, including private sector and national systems.

14. The Office reports its audit findings to stakeholders in line with the five components of the model issued by the Committee of Sponsoring Organizations of the Treadway Commission,[1] which has been adopted by WHO as the basis of its accountability framework. The audit plan of work for 2023 was based on the Office's independent risk assessment and in consideration of the WHO Principal Risks.[2] The Office also continues to revise its programme of work to achieve greater alignment in the reporting of assurance across the three lines of defence from management's assertions on internal control to internal audit findings. The investigative work remained in a reactive mode. However, with the revision of its policies and manuals, it is beginning to pivot towards a more proactive posture.

15. During 2023, the Office maintained regular contact with the Organization's External Auditor to coordinate audit work and avoid overlaps in coverage. The Office provided copies of internal audit reports to the External Auditor and to the Independent Expert Oversight Advisory Committee and participated in meetings of that Committee and maintained an open dialogue with its members and implemented their guidance and recommendations on matters under their oversight responsibilities. The Office also maintained regular contact with other departments in the Secretariat and continued to work

[1] The model defines the five main areas as: the control environment; risk management; control activities; information and communication; and monitoring.

[2] World Health Organization. Principal Risks.10 May 2023 (https://www.who.int/publications/m/item/principal-risks, accessed 22 March 2024).

with WHO's accountability functions to further contribute to the strengthening of WHO's corporate values.

16. The Office uses a case management system based on SharePoint technology which serves as a repository for investigation case files. The Office also uses a secure web-based platform to provide remote access to internal audit reports, upon requests from Member States and other parties, as authorized by the Director-General. The Office includes a list of recent audit reports on the Organization's website, so that Member States may obtain updated information on audit reports issued during the year.

17. The Office maintains an internal quality assurance and improvement programme for its product lines, which includes engagement-level quality assurance; ongoing self-assessments, including feedback from clients; and an external quality assessment every five years. In 2023, the audit function was externally assessed by a Big Four accounting firm, which validated the self-assessment performed by the audit function. It concluded that the audit function "generally conforms" with the mandatory elements of the International Professional Practices Framework, the highest possible rating accredited by the Institute of Internal Auditors. Also in 2023, the Office of Investigations underwent an external quality assessment to provide assurance that the reformed structure of the Office for Internal Oversight was fit-for-purpose to serve the current and evolving needs of the Organization and that it adequately addressed, in a proactive and innovative manner, organizational risks. The review was concluded in February 2024. A draft report has been submitted and is currently under review.

AUDIT

18. The Office of Audit provides independent and objective assurance and advisory services, designed to add value to and improve the Organization's operations. Using a systematic and disciplined approach, it helps the Organization to accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance through audit and advisory engagements.

19. As before, at the conclusion of each assignment, the Office prepares a detailed report and makes recommendations to management designed to help manage risk, maintain controls and implement effective governance within the Secretariat. The crucial issues identified during each assignment are summarized in this report. Annex 1 lists the reports issued by the Office under its 2023 audit plan of work, along with information on the status of implementation of open audits as at 12 February 2024. The Office continued to use its four-tier rating system for overall audit conclusions: (1) satisfactory; (2) partially satisfactory, with some improvement required; (3) partially satisfactory, with major improvement required; and (4) unsatisfactory.

Integrated audits

20. The objective of integrated audits remains to assess the performance of WHO at the country level, or the performance of a department/division at a regional office or at headquarters, in the achievement of results as stated in the relevant workplans, as well as the operational capacity of the respective country offices/departments to support the achievement of expected results. Integrated audits focus on risks to areas and functions under three components:

(1) the organizational setting (strategy; control environment; risk management; organizational profile; collaboration; and readiness and support for public health emergencies);

(2) the programmatic and operational processes (programme budget development and operational planning; resource mobilization; information and communication; business operations support; and effectiveness of key internal controls in transaction processing); and

(3) the achievement of results (implementation of WHO's core functions; implementation of WHO's critical functions in emergencies; monitoring and performance assessment; sustainability; and evaluation and organizational learning).

Audit work under these three elements comprise 29 areas covering up to 170 individual internal control activities, including specific tests designed to assess the effectiveness of the Organization's readiness and response to health emergencies in accordance with the updated Emergency Response Framework performance standards.

21. **WHO in Afghanistan.** The audit concluded that the performance of the Country Office in Afghanistan was partially satisfactory, with some improvement required to address the high and moderate levels of residual risk and improve effectiveness. The audit identified the following three issues with a high level of residual risk, requiring timely action by management.

(1) The system for the prevention of and response to sexual exploitation, abuse and harassment (PRSEAH) had to be strengthened. As Afghanistan was listed as one of the WHO's priority countries in terms of PRSEAH and despite relevant work conducted in this area, at the time of the audit, the country office did not have a dedicated focal person for PRSEAH. Furthermore, during the audit, the de facto authorities had notified organizations in the United Nations system, including WHO, of a new ban on the employment of local Afghan women. At the end of the audit field mission, it was unclear what the potential consequences of this notification would be, and negotiations between United Nations leadership and the de facto authorities were still ongoing.

(2) Agreements for performance of work were issued to individuals deployed to security-compromised areas and for work that could have been performed through other contract modalities.

(3) House-to-house polio vaccination campaigns were unable to be fully implemented in provinces. Specifically, in the critical southern provinces fear remained of repeated security incidents, and restrictions were imposed on the house-to-house movement of vaccination teams by local authorities. As a result, there was a risk of not achieving the Global Polio Eradication Initiative's goal of interrupting transmission of the wild poliovirus type 1 and circulating vaccine-derived poliovirus type 2 in the final two endemic countries. The audit also identified 18 issues with a moderate level of residual risk.

22. **Emergency Preparedness and Response cluster at the Regional Office for Africa.** The audit included a visit to the WHO Regional Emergency Hub in Nairobi and the Regional Office for Africa in Brazzaville. The audit concluded that the performance of the cluster was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The issues with a high level of residual risk included:

(1) limited effectiveness and efficiency of the human resources plan management as the Global Management System human resources plan was not updated to reflect cluster's human resources requirements;

(2) insufficient clarity of roles and responsibilities between the cluster hubs, the country offices of hosting countries and the Regional Office's General Management cluster, which led to misunderstandings and inefficiencies, including with respect to communications with the host Government; and

(3) the significant number of vacant positions in key functions, such as the hub coordinators, team leads, unit heads and coordinators, as well as lengthy recruitment processes.

The audit also identified 22 issues with a moderate level of residual risk.

23. **WHO in the Democratic Republic of the Congo.** The audit included a field visit to the Country Office in Kinshasa and the suboffice in Lubumbashi. Based on the balance of mitigation measures and the assessment of residual risk, the audit concluded that the performance of the Country Office was unsatisfactory in addressing high and moderate levels of residual risk and improving effectiveness. Most observations, including those with a high level of residual risk, related to areas under operational processes. The audit identified the following six issues with a high level of residual risk.

(1) The approved human resources plan did not adequately reflect staffing requirements for programme delivery, including priority programmes. The last approved organizational chart was dated November 2017, whereas a new human resources plan was submitted for the Regional Director's approval in June 2023.

(2) There were weaknesses in financial internal controls related to the use of operational advances in direct implementation activities, as the Country Office was inadequately compliant with the direct implementation standard operating procedures on cash advances. Specifically, in 2023, the Country Office was neither adequately tracking the issuance of operational advances nor systematically using the form for requesting operational advances, and there were several staff and non-staff members who had multiple advances outstanding. Also, during 2023, operational advances for personnel holding special services agreements had not yet been reconciled (the advances lacked supporting documentation), despite reminders from the Country Office administration team to the recipients and to the field office's finance teams. In addition, for 2022, a complete list of cash advances was not available.

(3) The Country Office did not have a control in place to monitor special services agreement travel that diverged from the approved individual travel requests, as required by the eManual, especially in cases where the workforce had to reimburse the Country Office for the amounts not used for the travel (for example, arising from travel cancellations or modifications in travel itineraries).

(4) For donated items, last-mile delivery verifications were not conducted on a regular basis. For a sample of transactions, we were not able to verify the location of items donated by WHO within the premises of counterparts.

(5) eImprest transactions were not reviewed in a timely manner. At the time of the audit, the Country Office provided a list of outstanding payments to fieldworkers (mainly vaccinators and supervisors) for the polio campaigns in 2022 and 2023, amounting to US$ 1.7 million. Those payments were reportedly not processed owing to the lack of supporting documentation from the Country Office field offices. Also, the Country Office had identified some eImprest expenditures that had been made by suboffices without purchase orders in 2023. In addition, the Country Office had also identified that one suboffice had made payments in 2020 and 2021 without purchase

orders, and for which the supporting evidence was not available. Management explained that these amounts related to the Ebola virus disease response that was managed by the Regional Office.

(6) There was insufficient follow-up of the recommendations identified by the previous operational audit (in 2019): 13 recommendations were not fully implemented at the time of the current audit, including six with high residual risk. Also, the recommendations raised during Country Office assurance missions were neither systematically monitored nor implemented.

The audit also identified 31 issues with a moderate level of residual risk.

24. **Division of Access to Medicines and Health Products at headquarters.** The audit concluded that the performance of the Division was partially satisfactory, with some improvement required to address moderate levels of residual risk and improve effectiveness. The issues identified with a high level of residual risk included:

(1) the potential loss of trust in WHO's prequalification services as well as a legal risk to the Organization attributed to insufficient organizational independence of the prequalification services and ineffective protection of sensitive confidential information;

(2) an inadequate human resources plan for meeting staff requirements for programme delivery;

(3) a significant number of vacant positions for key functions (such as team leads and unit heads), a situation that, if not rectified in a timely manner, could hinder the achievement of the strategic objectives; in addition, some recruitment processes took a significant amount of time to be completed, in some cases more than one year; and

(4) inaccurate and limited data on leading indicators for outputs which restricted the ability to monitor progress objectively and measure the extent to which the work of the Secretariat influenced the outcomes and impact. Consequently, the Organization's accountability for results is undermined.

The audit also identified 16 issues with a moderate level of residual risk.

25. **WHO in Jordan.** The audit concluded that the performance of the Country Office in Jordan was partially satisfactory, with some improvement required in some of the areas to address moderate levels of residual risk and improve operational effectiveness. There were no issues with a high level of residual risk. However, the audit identified the issues with a moderate level of risk, including:

(1) risk management was not sufficiently embedded in the programme management processes;

(2) delay in the implementation of the European Union Trust Fund project for the Jordan Health Programme for Syrian refugees and vulnerable Jordanians;

(3) non-alignment of the organizational structure and reporting lines, due to an outdated organizational chart based on the 2019 Country Functional Review;

(4) lack of systematic review by WHO's Research Ethics Review Committee of research involving human participants funded and/or supported by the Country Office;

(5) the risk of ineffective delivery of support for the PRSEAH in the absence of clear terms of reference for the Country Transformation Team, and PRSEAH activities not included in the relevant Country Office workplans;

(6) inadequate definition of specifications for requirements for the procurement of goods; and

(7) lack of established procedures for monitoring donated vehicles.

26. **WHO in Ukraine.** The audit focused on the response to the Grade 3 emergency for the war in Ukraine and included a field visit to the Country Office in Kyiv and suboffices in Odesa, Dnipro and Poltava. The audit concluded that the performance of the Country Office in Ukraine was partially satisfactory, with some improvements required to address high and moderate levels of residual risk and improve effectiveness. The issue identified with a high level of residual risk related to the insufficient monitoring of the large quantities of equipment and supplies donated to the Ministry of Health facilities. The Country Office was limited in its verification of the final recipients of the goods donated and did not have a system in place to perform assurance activities on the use of these goods and supplies to help to ensure that they were used for the intended purposes. The audit also identified 10 issues with a moderate level of residual risk.

Operational audits

27. The objective of operational audits is to assess the risk management and control processes in the finance and administration areas with respect to the integrity of financial and managerial information; efficiency and economy in the use of resources (including value for money); compliance with WHO's regulations, policies and procedures; and the safeguarding of assets.

28. **WHO Health Emergencies Programme at headquarters.** The audit concluded that the operational effectiveness of selected operational controls at the WHO Health Emergencies Programme at headquarters was partially satisfactory, with some improvement required. The audit identified issues with a high level of residual risk requiring timely action by management in relation to the Programme's overall organizational structure (namely, the proposed structure for the biennium 2022–2023) which has not been formally approved by the Director-General, which lack has significant negative impacts, such as: difficulties for sound planning of human resources and the recruitment for all necessary positions; unclear roles and responsibilities, and reporting lines that are not well understood; and a perception that some functions are duplicated among the divisions and departments. The audit also identified seven issues with moderate levels of residual risk.

29. **Global management of security.** The objective of the audit was to assess whether the Organization has effective and efficient procedures to identify and mitigate WHO's key security risks, and to ensure compliance with applicable policies, rules and regulations of WHO and the United Nations Department of Safety and Security. The audit concluded that the internal controls and procedures in place in relation to global security operations were partially satisfactory, with major improvement required to mitigate high-level residual risks potentially impacting the achievement of expected results. The audit identified the following five issues of high residual risk.

(1) The position of Director of Global Security at headquarters has been vacant for more than five years, a situation that impaired the establishment of an effective and sustainable security leadership and the development of the security culture across the Organization. It represents a risk given the fact that focused efforts are required to mitigate risks relating to security and business

disruption, which have been identified as one of the Organization's principal risks (principal risk 8).

(2) The presence of qualified security personnel in the field was compromised by the low implementation of the human resources plan for security positions (a 38% vacancy rate). Also, there was no specialized security training for security focal points.

(3) The absence of a sustainable funding mechanism for security slows down the implementation of effective security measures, including those for facilities, and purchase of security equipment.

(4) One third of the sample review of travel requests was not compliant with security clearance requirements for official travel, and the variability across regions of the travel security clearance process, namely, the responsibility for monitoring security clearances.

(5) In some country offices a significant number of individuals were contracted through agreements for performance of work – for example, to conduct monitoring activities in security-compromised areas – which is not in compliance with eManual requirements. Furthermore, WHO does not extend full security requirements (for example, security clearance for travel and completion of security training) to people employed on agreements for performance of work, even though such requirements are specified in the United Nations Security Management System Security Policy Manual.

The audit also identified six issues with a moderate level of residual risk.

30. **WHO Country Office in Ethiopia.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Ethiopia was partially satisfactory, with some improvement required. The audit identified one issue with a high level of residual risk, requiring timely action by management: there were expired items with a total value of about US$ 170 000 which had not yet been disposed of by the Country Office. In addition, there were supplies with a total value of about US$ 975 000 expiring within six months, which urgently needed to be used by the Country Office. The audit also identified 12 issues with a moderate level of residual risk.

31. **WHO Country Office in Ghana.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Ghana was satisfactory. The audit did not identify any issues of high residual risk. The following issues of moderate residual risk were identified:

(1) eight of the 10 voting members of the local procurement committee had not completed the technical module on online procurement training;

(2) imprest purchase orders were used to make recurring payments to companies which should have been made under regular procure-to-pay purchase orders;

(3) the Country Office did not systematically carry out due diligence on prospective vendors by obtaining self-declaration forms;

(4) competitive selection procedures were not systematically used in the recruitment for special services agreements;

(5) long-term agreements for frequently-procured services, such as cleaning, vehicle rental and customs clearance, had not recently been re-tendered;

(6) reports on assurance activities over direct financial cooperation did not provide a rationale for the selection of the sampled purchase orders, assurance activity reports did not apply the rating in respect of the amount of expenditure supported by relevant documentation, as required by policy, and made several recommendations to implementing partners that were not formally communicated to the implementing partners; and

(7) prospective consultants and special services agreement holders were not systematically vetted through the ClearCheck screening database.

32. **WHO Country Office in Malawi.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Malawi was partially satisfactory, with some improvement required. The audit identified the following issues with a high level of residual risk:

(1) the procurement process in the Country Office was decentralized and there was a large number of retroactive purchase orders, while approval from the local procurement committee was not strictly followed;

(2) supporting documents for procurement were not consistently available;

(3) for some direct implementation activities there were significant budget changes without advance approval, and the review of direct implementation technical reports was not systematically documented;

(4) controls over payments to direct implementation beneficiaries were insufficient; attendance sheets were not always obtained, lacked daily signatures from participants and were not countersigned by technical officers; and

(5) field visits by technical officers responsible for direct implementation activities were not documented.

The audit also identified 10 issues with a moderate level of residual risk.

33. **WHO Country Office in Timor-Leste.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Timor-Leste was partially satisfactory, with major improvement required. The audit identified the following issues with a high level of residual risk, requiring timely action by management:

(1) a potential conflict of interest involving a member of the workforce had not been adequately disclosed;

(2) there were no reports available to support technical officers' participation in direct financial cooperation assurance activities, and no post facto reviews (spot checks) of supporting documentation carried out by the Country Office finance staff members;

(3) there was no evidence that final beneficiaries had been paid or had completed the work for which they had received payment during a vaccination campaign; and

(4) there was no approval from the regional Contracts Review Committee for the engagement of vehicle rental companies, at a cost amounting to US$ 2.7 million for the audit period.

The audit also identified 12 issues with a moderate level of residual risk.

34. **Division of Administration and Finance at the Regional Office for the Western Pacific.** The audit found that the effectiveness of operational controls at the division was partially satisfactory, with some improvement required. The audit did not identify any issues of high residual risk but a relatively high number of ineffective controls with moderate and low residual risk. Some of the issues of moderate residual risk identified were:

(1) the business continuity plan had not been updated for more than five years and had not been tested in the previous two years, although guidelines to respond to specific events (for example, the pandemic of coronavirus disease, COVID-19) were developed;

(2) the risk management tool was not effectively updated by budget centres across the Region, and risk data and mitigating actions were incomplete;

(3) terms of reference for the compliance function were unclear and there were insufficient compliance activities at the country level;

(4) assurance activities were insufficient for direct financial cooperation by the first (country offices) and second (Regional Office) lines of defence;

(5) funds were not fully and timely distributed to budget centres;

(6) competitive recruitment of staff was not efficient, taking an average of 142 days for positions filled in the biennium 2022–2023;

(7) capacity assessments were not conducted for some partners implementing direct financial cooperation;

(8) for procurement of services the responsible administrative team was insufficiently involved in the quality check of terms of reference and adjudication reports, while evaluation criteria were not clearly established or followed; and

(9) formal security assessments of WHO premises by the United Nations Department of Safety and Security or security professionals across the Region were lacking and there was insufficient compliance with United Nations Security Risk Management measures.

35. **WHO Representative Office for the South Pacific and Division of Pacific Technical Support.** The audit found that the effectiveness of operational controls in the administration and finance areas was partially satisfactory, with major improvement required. The audit identified the following five issues with a high level of residual risk:

(1) the operational support capacity of the Representative Office and the Division did not meet requirements; the organizational structure and staffing levels had not been formally reviewed since its creation in 2010, and there were significant delays in areas such as procurement, local staff recruitment, payments and direct financial cooperation;

(2) the Representative Office and the Division had not established a local Contract Review Committee to review procurement of high value;

(3) receipt and inspection of goods were not always adequately documented, and transfers of titles of donated goods were not consistently obtained for procurement of goods for donation to the Government;

(4) responsible technical officers had not planned on-site verifications of direct financial cooperation activities, and had not included a justification of why on-site verifications were not possible; technical officers had not documented the steps conducted and their outcomes; and there were no post facto reviews (spot checks) of supporting documentation carried out by the administrative staff members of the Representative Office and the Division, as required; and

(5) there was no mechanism in place to register invoices received and to track the status of their payment; and there were consistent delays in the payment of the salaries of holder of special services agreements.

The audit also identified 18 issues with a moderate level of residual risk.

36. **Third-party risk management in information technology.** The audit found that risk and control processes implemented to manage third-party risk in information technology were partially satisfactory, with some improvements required to mitigate key risks. Audit findings and recommendations fall into two categories: process governance for procurement and in-kind information technology service contributions; and technological improvements to manage identities and access of third parties to WHO's information assets. The key audit finding was that, from a procurement point of view, the technical risk assessment of a proposed information technology service procurement is not a mandatory requirement. It is possible to conclude procurement or sign an in-kind donation (pro bono) contract or information technology services agreement without a technical risk review being performed by WHO personnel with a specialist knowledge of WHO's information technology. Also, the current WHO identity management system does not facilitate review of access granted to third-party account holders as such and their affiliation with external companies or other entities and WHO counterparts. This may be particularly important as some of them may be granted elevated system privileges and, possibly, access to sensitive data. The Information Technology department is currently in the process of acquiring a more modern identity management solution which would be able to close observed control gaps and manage third-party access (for all non-staff members) more efficiently.

37. **Audit of WHO's Security Operations Centre.** WHO's Security Operations Centre refers to a combination of cybersecurity tools, processes and expertise that work continuously to monitor, detect, investigate, and respond to cyberthreats. The objective of the audit was to review the existing governance and controls related to the Security Operations Centre and to assess its capabilities and effectiveness to timely identify and respond to cyberthreats to WHO's digital assets and environment. The scope of the audit included the following areas:

(1) the operational framework for the Security Operations Centre;

(2) the definition and execution of typical service domain areas associated with the Security Operations Centre (for example, security monitoring, security incident monitoring and response, security analysis, threat intelligence, vulnerability management and log management);

(3) overall monitoring of operations and mechanisms for monitoring services delivered by the external provider of Security Operations Centre services; and

(4) reporting on operations of the Security Operations Centre and its overall effectiveness to mitigate risks.

38. The audit found that the controls and processes implemented to mitigate risks were partly satisfactory, with some improvement required. The area of timely resolution of confirmed cybersecurity incidents still requires significant improvement. Considerable regional differences were noted in the time required to close incidents with certain WHO regions recording a high number of incidents which were automatically closed owing to no status update on resolution action being received within 21 days. Key recommendations relate to enhancing the Security Operations Centre's processes and documents (such as instructions) for resolution of incidents as well as strengthening regional expertise required for timely incident resolution. In general, implementation of the Security Operations Centre in 2020 brought significant improvement of WHO's capabilities in monitoring, detecting and to a certain degree preventing cybersecurity threats to WHO's environment; however, more work is required to improve incident resolution, which is an area that management should address, primarily at regional and country levels.

ADVISORY SERVICES

39. In accordance with its Charter, the Office of Internal Oversight Services "may provide advisory services to WHO management to the extent that its independence and objectivity are not compromised. Such provision is based on the Office's knowledge of governance, risk management and controls, and of WHO activities. The Office may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process".[1]

40. As part of its plan of work for 2023, the Office issued one advisory report to assist management by providing insights and recommendations to improve the related risk management, governance and internal control environment. The recommendations contained in advisory reviews are for consideration by management but are usually not formally tracked by the Office for implementation.

41. **WHO Country Office in the Syrian Arab Republic – post-investigation findings, lessons learned, and recommendations for action.** The objective of the advisory was to identify possible control weaknesses and lessons learned from the available investigative reports and provide recommendations to the senior management of the Regional Office for the Eastern Mediterranean for rapid action. The action plan for implementation of the recommendations was developed by the senior management in the Regional Office and is in process of implementation.

42. In the context of advisory services during 2023, the Office continued to participate as an observer, without decision-making authority, on the Programme Board for the implementation of the new enterprise resource planning system, the Business Management System (BMS), and attend meetings of WHO's Global Risk Management Committee, also as an observer. With respect to the implementation of BMS, the Office notes that progress is slower than originally expected. In consultation with the BMS Programme Board, the initial project timeline has been extended and the budget for BMS

[1] World Health Organization, Charter of the Office of Internal Oversight Services (updated version of January 2023), Section C, "Advisory Services", paragraph 12 (https://www.who.int/about/office-of-internal-oversight-services/internal-audits#:~:text=In%20accordance%20with%20its%20charter,controls%2C%20and%20of%20WHO%20activities, accessed 15 April 2024).

implementation has been expanded. The Programme Board and BMS management have invested significant effort and undertaken numerous initiatives to overcome challenges encountered (for example, process design and software functionality gaps, technical integration complexities between the BSM components). Progress and the related risks will continue to be monitored.

43. The Office also issued six cross-cutting audit memoranda in 2023 to provide recommendations to management to address recurring audit findings identified, including in areas such as: (1) WHO's principal risks catalogue; (2) timeliness of recruitment and selection procedures; (3) roster management and surge deployment; (4) monitoring mechanisms to obtain assurance that donated goods and supplies are used in accordance with donation certificates; (5) screening of new members of the workforce via the ClearCheck screening process to counter sexual exploitation, abuse and harassment; and (6) enhancing compliance with security clearance requirements for WHO personnel.

Data analytics

44. As part of its plan of work and on a quarterly basis, the Office analyses data from different corporate applications, such as the Global Management System, the corporate risk management tool, and the WHO Fleet Management System database (Tracpoint). The aim of these exercises in data analytics is to identify unusual and unexpected transactions, data distributions and amounts that may indicate control weaknesses or red flags that would warrant management's attention and/or further audit work. The areas on which the Office has been focusing its attention are: control environment (Global Management System approval workflow); risk registers, vendor management (duplicated vendors); procurement of goods and services (potential retroactive purchase orders); Imprest cash payments; awards (administrators and managers); and fleet management.

Integration of equity, gender and human rights

45. To enable implementation of the requirements of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, integrated audits include specific tests in relation to the integration of equity, gender, human rights and social determinants into the work of the audited entity. For that purpose, such tests consider seven data sets: policies/strategies; guidelines/tools; workplans; health information systems; publications; communication materials; and donor reports. In 2023, the tests were expanded to include the review of efforts in reaching people with disability. Operational audits also routinely include recommendations on the need to strengthen the monitoring of the completion by members of the workforce of mandatory training on the prevention of harassment, sexual harassment and abuse of authority; and WHO's zero tolerance for sexual exploitation, abuse and harassment. In 2023, the Office noted that general awareness was growing and that efforts were made to mainstream gender, equity and human rights in technical programmes and operations. However, there remain missed opportunities to further include and empower people with disability.

ANALYSIS OF AUDIT FINDINGS

Operating effectiveness of internal controls and residual risk

46. The overall ratings of the operating effectiveness of internal controls for the audits conducted in 2023 were found to be slightly lower than in 2022. In 2023, a total of 75% (12 of 16 audits) of the overall conclusions were within the tier 1 and tier 2 ratings – "satisfactory" or "partially satisfactory, with some improvement required" – compared with 85% in 2022. In 2023, three audits were rated "partially satisfactory, with major improvement required" (compared with two in 2022) and there was one audit rated as "unsatisfactory" (none in 2022). Fig. 1 depicts the 2023 audit conclusions in summary. As at

February 2024, one audit from the 2023 audit workplan (namely, the audit of the Staff Health Insurance) was still ongoing and hence is not included in the above percentages and Fig. 1.

Fig. 1. Audit ratings, by audit type for 2023

47. Based on the audit work conducted in 2023, the Office identified the process areas with the lowest effectiveness of internal controls and, more significantly, the highest levels of residual risk (see Annex 2A) with a potential negative impact on the Organization's operations and achievement of results. The following actions in top areas, which recur from previous years, require the holistic attention of management and should be addressed in a cross-cutting, sustainable manner.

(1) **Review organizational structures and staff requirements for programme delivery.** This includes the need to review and update human resource plans to better support staffing requirements for programme delivery.

(2) **Enhance assurance activities over direct implementation, direct financial cooperation and grant letters of agreement.** As in previous years, the intended plans of some regional and country offices to conduct such activities were not implemented in 2023. In most cases, this was reportedly owing to human resources limitations. Management should address this situation as a priority and explore alternative ways of working to achieve the required assurance, including the use of third-party monitoring mechanisms. Increased attention is also required to implement

corrective actions, including timely follow-up. Audit recommendations included the need to strengthen first-line (improved managerial supervision) and second-line assurance activities (by the appropriate compliance functions) and to systematically follow up with implementing partners on the results of such activities.

(3) **Improve supply-chain, vendor-management and procurement processes.** As in previous years, procurement and supply-chain processes need improvement. The Organization should expedite the review of these areas, with a focus on establishing appropriate systems support and ensuring that related internal controls are implemented to demonstrate best value for money and an efficient use of resources. Recent audits have highlighted the need for country offices to improve controls over last-mile delivery of donated goods to local partners. The forthcoming enterprise resource planning system (Business Management System) is expected to address reported weaknesses and improve controls in the area of supply-chain management.

48. Fig. 2 depicts the control effectiveness for different risk categories, based on the audit work performed in 2023, showing the numbers of high-level residual risks and audit tests for each major process area (similar information is also presented in a different format in Annex 2A). The proportion of high-level residual risks, at 3.5%, was greater in 2023 than in previous years (2.2% of the total controls tested in 2022 and 3.0% in 2021 had a high level of residual risk). The overall effectiveness of controls tested[1] was 66% in 2023, a slight decrease from previous years (73% in 2022 and 72% in 2021). Thus, the overall risk profile has remained stable despite the continued challenging operating environments in the context of the current international situation.

Fig. 2. Operating effectiveness of internal controls, by process, for 2023 (showing number of tests performed)

[1] Operational controls in integrated and operational audits of country offices and regional offices.

Analysis of root causes for audit recommendations

49. The Office conducted an analysis of the root causes of audit issues with high or moderate residual risks. A preliminary analysis of 272 recommendations made in the 2023 audit reports[1] noted that auditees suggested the main root causes as follows: insufficient awareness of policy requirements (for 21% of the recommendations analysed); insufficient follow-up by management/staff members on the requirements (19%); insufficient staff/resources (13%); and ongoing emergencies in the country or the region (10%) (see Table 1).

Table 1. Main root causes of audit issues in 2021–2022 and 2023

2021–2022		2023	
Main root causes	**%**	**Main root causes**	**%**
Insufficient awareness of policy requirements	34%	Insufficient awareness of policy requirements	21%
Insufficient follow-up by management/staff members on the requirements	16%	Insufficient follow-up by management/staff members on the requirements	19%
Insufficient staff/resources	15%	Insufficient staff/resources	13%
Heavy workload due to the COVID-19 pandemic response	9%	Ongoing emergencies in the country or the region	10%

50. The Office will continue to identify potential ways to prevent recurrent weaknesses being subject to repeated recommendations in a cross-cutting manner and revise audit procedures in order to improve consistency in identifying and reporting on root causes.

Analysis of trends in audit findings at country offices

51. The Office has reanalysed the results obtained from country office audits conducted during the period 2021–2023 in order to demonstrate the overall trends in the compliance with WHO's rules and regulations across operating processes (see Annex 3A, which provides a summary trend analysis of audit findings at country offices, by process area and year, for the period 2021–2023) and to highlight the processes that represent the greatest overall challenges in terms of consistency in control effectiveness across regions (see Annex 3B).[2]

52. The results of the audits conducted at country offices (Annex 3A) demonstrate that during 2023 the trend in internal control effectiveness improved in six operational process areas and declined in the other 12, for seven of which (human resources, vendor management, procurement of goods, travel, awards, security, and information and communication) the percentage of effective controls decreased significantly. Annex 3B presents the Office's analysis of regional differences in compliance, namely the

[1] The analysis included the integrated and operational audits of country offices and regional offices finalized as at January 2024.

[2] For the main testing exercise, internal controls have been grouped under the elements of the framework of the Committee of Sponsoring Organizations of the Treadway Commission (see paragraph 14) and individual process areas: (a) control environment; (b) risk management; (c) control activities (human resources; vendor management; contracts for service; procurement of goods; direct financial cooperation; direct implementation; eImprest, Global Management System/information technology; travel; fixed assets/inventory; awards; special service agreements; security); (d) information and communication; and (e) monitoring.

comparative operating effectiveness of internal controls in country offices, consolidated by region over the same period (2021–2023). Results reflect both consistent "good" performance in compliance (for example, special services agreements and monitoring) and "poor" performance (such as information and communication and vendor management), as well as in some specific process areas in which performance varies materially.

Implementation of audit recommendations

53. On a periodic basis, the Office follows up with management on the implementation status of internal audit recommendations and reports on open audit recommendations, including progress made since the prior reporting period. When reporting to Member States, the Office prepares cumulative implementation statistics for all open audit recommendations since the date of its previous report to the Health Assembly (see Annex 1). The Office maintains a web-based portal to facilitate the monitoring and follow-up of audit recommendations – by both management and audit staff members – which provides automated email notifications of upcoming milestones for action on the implementation progress. It should be noted that the Office reports on the status of outstanding recommendations using the target implementation date agreed for each recommendation. Based on this information, the Office notes that progress on implementing audit recommendations has slightly improved, with 24.1% of outstanding recommendations being considered as "past due", compared with 25.6% for the previous year. Overdue recommendations classified as having a high residual risk represent 5.0% of the total overdue recommendations. Nevertheless, the timeliness of implementation of audit recommendations needs to be improved, as only 22% of the recommendations with an implementation target date in 2023 have been implemented within the agreed time frames (compared to 35% with an implementation target date in 2022).

54. The Office has categorized the audit recommendations made in 2023 by audit area and residual risk (see Annex 2B). Attention has been given to monitoring the progress of implementation of high residual risk and high priority recommendations for most open audits, namely those considered to require immediate action (see Annex 1).

55. Since its report to the Health Assembly in May 2023, the Office has received updates on the progress of implementation of its audit recommendations and was able to close 14 audits (see Annex 4). Table 2 highlights the respective annual implementation rates as at 13 February 2024, for all audit reports issued since 1 January 2022.

Table 2. Comparative audit recommendation implementation rates, as at 13 February 2024 (2022 and 2023 audit reports)

Recommendation status	Number of recommendations		Percentage of recommendations		Average days in advance/(late)	
	2022	2023	2022	2023	2022	2023
Implementation not yet due	168	116	67%	48%	–	–
Closed before or on the due date	28	19	11%	9%	32	41
Closed with delay	12	25	5%	11%	(102)	(27)
In progress overdue	19	51	8%	19%	(117)	(42)
Not started overdue	24	32	9%	13%	(42)	(49)
Total*	251	243	100%	100%	–	–

* The total number of recommendations includes draft reports (there may therefore be minor differences with the final reports) and reports closed during the period.

INVESTIGATION

56. The Office's mandated function for investigation is to assess and investigate allegations of misconduct, including fraud, corruption, collusion, theft (financial misconduct), sexual exploitation and abuse and sexual harassment (sexual misconduct), workplace harassment, discrimination (abusive workplace conduct) and retaliation. It may also assess and investigate wrongdoing by WHO's contractors, implementing partners and other third parties that have been committed to the detriment of WHO.

57. In 2023, the Office implemented a reformed investigative structure, comprising four operational pillars: operational support and data analysis; sexual misconduct; abusive conduct and retaliation; and financial misconduct.

58. With the promulgation of the revised policy on preventing and addressing retaliation the Office's investigation mandate was expanded in July 2023 to include the preliminary assessment of retaliation complaints, which previously had been handled by the Office of Compliance, Risk Management and Ethics.

59. A mandatory risk-based system of intake and triage was implemented, including uniform criteria for prioritization, selection for investigations and closure or referral of appropriate matters for management action or resolution. Investigative procedures and tools, including key performance indicators, were introduced and/or updated as needed to allow monitoring and ensure compliance.

Case load and trends 2023

60. The Office handled 1457 cases in 2023, comprising 717 cases carried forward from 2022 and 740 new cases 2023, representing a 52% increase of new cases compared to 2022 (Table 3).

Table 3. Case load 2021–2023

Case load	2021	2022	2023
Carried-over cases	300	374	717
Number of cases received	166	488	740
Total number of allegations for investigation	**466**	**862**	**1457**
Number of cases closed	(92)	(145)	(738)
Balance of cases as at 31 December	**374**	**717**	**719**
Cases closed after full investigation	30	84	94
– number of which substantiated	23	36	38
– number of which unsubstantiated/unfounded	7	48	56

Root cause analysis

61. The Office considers that the continuing and significant increase in reported allegations owes to several factors. New policies on preventing and addressing retaliation and on preventing and addressing abusive conduct have been issued and were communicated widely in 2023, expanding the Office's mandate in retaliation matters and resulting in increased reporting particularly in those areas. Additionally, the Office absorbed the management of the Integrity hotline, which became more robust

in 2023. Another factor may be the Organization's clear zero-tolerance stance on misconduct coupled with mandatory reporting of all allegations to the Office. The Office is now the sole channel for receiving allegations, including many that could be more appropriately handled by managerial intervention or informal resolution and which risk overwhelming its resources. In collaboration with WHO's other accountability functions, the Office is therefore working on establishing and/or strengthening alternative mechanisms for resolution of appropriate cases without full investigation.

62. Although the number of allegations rose across nearly all thematic areas, most reports received relate to abusive conduct, including harassment, abuse of authority and discrimination (223) followed by sexual misconduct, including sexual exploitation and abuse and sexual harassment (172), and financial misconduct, including fraud, corruption and recruitment irregularities (168). Allegations of retaliation, in particular, rose exponentially, from 22 allegations received in 2022 to 50 in 2023 (see Table 4).

Table 4. Trends in cases received by allegation type

Allegation type	2021	2022	2023
Corruption	2	10	13
Fraud	54	64	101
Recruitment irregularity	8	42	54
Sexual exploitation and abuse	6	71	106
Sexual harassment	16	46	66
Retaliation	9	22	50
Harassment and abuse of authority	39	171	220
Discrimination	–	3	3
Other failure to comply with standards	32	59	127
Grand total	**166**	**488**	**740**

Disposition of cases

63. With the implementation of a coherent risk-based system of intake and triage the Office was able to absorb all new allegations and conclude a total of 738 allegations. All cases, including the backlog of unassigned fraud and abusive conduct cases, were rigorously assessed or reassessed, closed, as appropriate, or prioritized for investigation.

64. Of the cases closed, 94 were concluded following a full investigation and 38 cases were found to be substantiated in full or in part (Table 3; see also Annex 5 for summaries). Of the substantiated cases, the primary allegations concerned financial misconduct in 24 cases, sexual misconduct in nine cases and abusive workplace conduct was identified in five cases. Investigations were also concluded in the 15 cases involving allegations of misconduct in the WHO country office in the Syrian Arab Republic. Reports issued for the 38 substantiated allegations are detailed in Annex 5; a report may include one or several cases.

65. The Office closed 644 cases at intake or after preliminary assessment, with or without referral to WHO's management on the basis that: the matter did not fall within its mandate; there were insufficient reasonable indications that wrongdoing might have occurred; or a full investigation was not the most

appropriate means of resolution. Particularly in cases of abusive conduct, the latter has been the predominant reason for closure and management referral. In the area of abusive conduct and retaliation, the Office is faced with an overwhelming number of reports that, although within its legal competence, it would be more efficiently and effectively addressed through proactive managerial intervention or alternative conflict resolution.

66. At the end of 2023, the Office had a total of 719 open cases, keeping the portfolio of open matters stable compared to 2022. Of these 719 cases, 376 were at the stage of preliminary assessment and 335 either under full investigation or at the report writing stages. In eight cases, the Office is monitoring investigations conducted by WHO's collaborators with internal investigation capacity.

67. As shown in Table 4, nearly all open cases at year-end relate to abusive workplace conduct (273), followed by financial misconduct (168), sexual misconduct (172) and retaliation (50).

Fig. 3. Categories of open cases in 2023

68. Table 5 shows the breakdown of cases by region and major office. The number of reported cases reflects the overall increase, with most allegations stemming from the African and the Eastern Mediterranean regions.

Table 5. Cases by region and major office

Major office	2021	2022	2023
Africa	37	161	202
Americas	3	–	3
South-East Asia	6	39	58
Europe	11	37	51
Eastern Mediterranean	43	137	212
Western Pacific	1	16	37
Headquarters	27	75	129
Total WHO	**128**	465	**692**
UNAIDS	11	16	27
UNICC	3	–	1
UNITAID	1	5	15
Other	–	2	5
Total non-WHO	**15**	**23**	**48**
Grand total	**143**	**488**	**740**

Investigations related to allegations of sexual exploitation and abuse during the 10th Ebola virus disease outbreak in the Democratic Republic of the Congo

69. Investigations related to allegations of sexual exploitation and abuse during the 10th Ebola virus disease outbreak were handled by the United Nations' Office of Internal Oversight Services (UNOIOS). WHO has now received 39 reports and closure memoranda from UNOIOS regarding their investigations. Overall, there are 21 identified alleged perpetrators who were affiliated with WHO during the response. Of these, allegations of sexual exploitation, sexual abuse or sexual harassment have been substantiated against nine perpetrators; eight cases have been unsubstantiated; two cases are moving through WHO's internal justice system; one case is under review by WHO's Office of Internal Oversight Services; and one case was closed because the subject is deceased. The remainder of the cases concluded by UNOIOS concern alleged perpetrators who are affiliated to other entities, alleged perpetrators not affiliated with the response, mistaken identity and unidentified perpetrators.

70. WHO has acted on these findings by taking administrative action in nine cases; placing the names of the nine perpetrators in the ClearCheck database; sharing case information with national authorities in the Democratic Republic of the Congo, as appropriate; sharing relevant information with the public prosecutors at the local military tribunals in Beni and Butembo, which are examining the cases of 13 survivors who are pursuing legal action with WHO's support; notifying all alleged and proven perpetrators of the outcomes of the investigations and action being taken against them; and finally, notifying and supporting within their respective needs all survivors of acts committed by former WHO personnel who were targeted by former WHO personnel who were proven culpable.

ASSESSMENT OF CORPORATE RISKS

71. An integral element of the planning process in all audits performed by the Office includes the systematic review of the risk register of the departments/units to be audited. The scope of testing these aspects of risk management (risk awareness, identification and mitigation) includes, where appropriate, the alignment of the risks identified in the risk register with those in the related programme budget reporting.

72. WHO's "Principal Risks",[1] issued by management, is a document that identifies risks which may affect the achievement of WHO's objectives and which call for response and mitigation efforts to be aligned and coordinated across the three levels of the Organization.

73. In response to requests from Member States, the Office has analysed the audit work conducted in 2023 and prior years, as well as the work planned for 2024, against the principal risks; the results are set out in Annex 6. The work of the Office will continue to be mapped to these principal risks and the follow-up of related recommendations on significant risks and risk-response actions identified by management.

REGION OF THE AMERICAS

74. With regard to the situation in WHO's Region of the Americas, the Auditor General of the Office of Internal Audit noted in his draft 2023 report to the Pan-American Sanitary Bureau that, based on the internal audit activity that Office had undertaken in 2023 and on its participation in the day-to-day life of PAHO (including the role of its staff members as observers in internal committees and working groups), the Office of Internal Audit did not identify any significant weaknesses in internal controls that would seriously compromise the achievement of PAHO's strategic and operational objectives. In its opinion, the Pan American Sanitary Bureau's internal control environment in 2023 continued to provide reasonable assurance of the accuracy and timely recording of transactions, assets and liabilities, and of the safeguarding of assets. However, and in view of the ongoing weaknesses in second-line activities in 2023, the risk of officials overriding internal controls remained a potential concern. The Office of Internal Audit therefore continues to draw attention to the ongoing improvements in formal second-line arrangements to better protect the Pan American Sanitary Bureau from risk. The evolving assurance mapping and Enterprise Risk Management processes should provide the second-line arrangements with a clearer articulation of the interconnections between the Organization's objectives, risks and risk-mitigating internal controls, while helping both to prevent and to detect internal control exceptions. The Office of Internal Audit did not give an unsatisfactory rating to any of the internal audit assignments in 2023 – the sixth consecutive year with no unsatisfactory ratings overall and the seventh year with no unsatisfactory ratings for country-level audits.

ACTION BY THE HEALTH ASSEMBLY

75. The Health Assembly is invited to note the report and to provide guidance in respect of the following questions:

- What additional information or analysis arising from the work of the Office of Internal Oversight Services, and which could be included in future reports, would help Member States in their assessment of the overall internal control, risk management and governance environment in WHO?

- Are there any particular areas or issues that Member States would request the Office to consider including in its plan of work for 2025?

[1] WHO. Principal risks, as of 10 May 2023. Geneva: World Health Organization; 2023 (https://cdn.who.int/media/docs/default-source/documents/about-us/accountability/principal-risks.pdf?sfvrsn=5a2a417a_1&download=true, accessed 3 April 2024).

ANNEX 1

STATUS OF OPEN INTERNAL AUDIT RECOMMENDATIONS AS AT 13 FEBRUARY 2024

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
Audit reports of 2018 workplan																		
18/1134	Country Office in Chad	RD/AFRO	2018-09	Closed	45	0	0	9	36	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1152	Integrated audit of the Department of Service Delivery and Safety WHO Headquarters	ADG/UHL	2019-01	Closed	63	0	3	1	59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2019 workplan																		
19/1161	WHO in South Sudan	RD/AFRO	2019-06	Closed	54	0	0	1	53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1164-1	Country office in the Democratic Republic of the Congo	RD/AFRO	2019-11	4.4	45	0	1	13	31	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1167	WHO in Mozambique	RD/AFRO	2019-07	Closed	52	0	0	2	50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1171	WHO in Sudan	RD/EMRO	2020-01	4.1	93	0	6	4	83	93	0	4	4	85	91%	9%	3	2 recommendations closed during the period
19/1181	WHO in Syria	RD/EMRO	2020-03	Closed	32	0	0	6	26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2020 workplan																		
20/1177	WHO Office in West Bank and Gaza	RD/EMRO	2021-01	3.2	22	0	0	3	19	22	0	0	2	20	91%	9%	0	1 recommendation closed during the period
20/1186	WHO in Kenya	RD/AFRO	2020-05	Closed	31	0	0	18	13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1178	WHO Country Office in Guinea	RD/AFRO	2021-02	Closed	10	0	0	7	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2021 workplan																		
21/1200	Information Technology Operations in the WHO Eastern Mediterranean Region	RD/EMRO	2021-05	2.9	13	0	4	2	7	13	0	1	5	7	54%	46%	3	No recommendations closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
21/1201	WHO in Angola	RD/AFRO	2021-08	2.6	37	0	3	16	18	37	0	0	2	35	95%	5%	0	17 recommendations closed during the period
21/1204	Recruitment process and Stellis	ADG/BOS	2021-09	2.5	23	0	2	21	0	23	0	0	4	19	83%	17%	0	19 recommendations closed during the period
21/1206	WHO in Zimbabwe	RD/AFRO	2021-06	2.8	32	0	0	17	15	32	0	0	5	27	84%	16%	3	12 recommendations closed during the period
21/1207	Audit of Password Management and Privileged Access Controls	ADG/BOS	2021-09	2.5	15	7	2	3	3	15	0	3	8	4	27%	73%	5	1 recommendation closed during the period
21/1208	General Management and Coordination Cluster at the WHO Regional Office for Africa	RD/AFRO	2021-11	Closed	24	0	0	16	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1209	WHO in Iran	RD/EMRO	2021-10	2.4	20	0	0	2	18	20	0	0	1	19	95%	5%	1	1 recommendation closed during the period
21/1210	WHO in Nigeria	RD/AFRO	2021-12	Closed	39	3	0	16	20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1211	Business Operations Services Department at the WHO Regional Office for the Eastern Mediterranean	RD/EMRO	2022-01	2.2	18	0	11	2	5	18	0	4	6	8	44%	56%	1	3 recommendations closed during the period
21/1213	WHO in Somalia	RD/EMRO	2021-12	2.2	21	0	13	0	8	21	0	0	2	19	90%	10%	1	11 recommendations closed during the period
21/1220	WHO Country Office in Sri-Lanka	RD/SEARO	2022-02	Closed	7	0	4	0	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1218	WHO in Papua New Guinea	RD/WPRO	2022-03	Closed	35	0	0	1	34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1217	Remediation Actions for Cybersecurity Vulnerabilities	ADG/BOS	2022-06	1.8	10	7	0	2	1	10	4	0	2	4	67%	20%	0	3 recommendations closed during the period
Audit reports of 2022 workplan																		
22/1236	WHO in the Republic of Türkiye	RD/EURO	2022-09	1.5	27	4	2	6	15	27	0	0	4	23	85%	15%	3	8 recommendations closed during the period
22/1224	WHO in Lebanon	RD/EMRO	2022-05	1.8	26	3	8	12	3	26	0	2	7	17	65%	35%	3	14 recommendations closed during the period
22/1229	WHO in Burkina Faso	RD/AFRO	2022-06	Closed	27	6	0	1	20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1226	Regional Office for the South East Asia	RD/SEARO	2022-05	Closed	8	0	6	0	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1235	Country Office in India	RD/SEARO	2022-09	1.5	10	5	5	0	0	10	0	0	10	0	0%	100%	0	No recommendations closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
22/1237	Audit of Global Human Resources at the Global Service Centre	ADG/BOS	2022-09	1.5	12	10	2	0	0	12	1	0	3	8	73%	25%	1	8 recommendations closed during the period
22/1233	Audit of the WHO Results Report 2020–21	DG	2022-11	1.4	16	16	0	0	0	16	13	1	2	0	0%	19%	0	No new response received from the auditee
22/1239	Country Office in Libya	RD/EMRO	2023-01	1.2	23	23	0	0	0	23	0	0	6	17	74%	26%	2	17 recommendations closed during the period
22/1240	WCO in Cameroon	RD/AFRO	2023-01	1.2	24	24	0	0	0	24	0	17	2	5	21%	79%	3	5 recommendations closed during the period
22/1241	Country Office in Sierra Leone	RD/AFRO	2022-11	1.4	11	10	1	0	0	11	2	0	4	5	56%	36%	1	5 recommendations closed during the period
22/1232	WHO in the Islamic Republic of Pakistan ***	RD/EMRO	2023-01	1.2	45	45	0	0	0	43	8	1	9	25	71%	23%	1	25 recommendations closed during the period
22/1234	WHO in Yemen ***	RD/EMRO	2023-01	1.2	22	22	0	0	0	20	0	10	6	4	20%	80%	1	4 recommendations closed during the period
22/1243	Data Governance in the Division of Data, Analytics and Delivery for Impact ****	ADG/DDI	2023-06	0.8	N/A	N/A	N/A	N/A	N/A	7	4	3	0	0	0%	43%	0	No new response received from the auditee
Audit reports of 2023 workplan																		
23/1247	Integrated Audit of the Emergency Preparedness and Response Cluster at the Regional Office for Africa	RD/AFRO	2023-07	0.7	N/A	N/A	N/A	N/A	N/A	45	6	23	8	8	21%	69%	3	8 recommendations closed during the period
23/1248	Country Office in Timor-Leste	RD/SEARO	2023-10	0.5	N/A	N/A	N/A	N/A	N/A	27	14	0	4	9	69%	15%	2	9 recommendations closed during the period
23/1249	WHO in Jordan	RD/EMRO	2023-08	0.6	N/A	N/A	N/A	N/A	N/A	17	0	0	1	16	94%	6%	0	16 recommendations closed during the period
23/1250	WHO Global Security	ADG/BOS	2023-09	0.6	N/A	N/A	N/A	N/A	N/A	14	4	1	9	0	0%	71%	3	Follow-up in progress for 9 overdue recommendations
23/1252	Audit of Third-Party Risk Management in IT	ADG/BOS	2023-12	0.3	N/A	N/A	N/A	N/A	N/A	7	7	0	0	0	100%	0%	0	Not yet due
23/1254	WHO in Afghanistan	RD/EMRO	2023-09	0.6	N/A	N/A	N/A	N/A	N/A	39	19	7	6	7	35%	33%	1	7 recommendations closed during the period
23/1255	WHO in Ukraine	RD/EURO	2023-08	0.6	N/A	N/A	N/A	N/A	N/A	16	0	0	11	5	31%	69%	3	5 recommendations closed during the period
23/1256	Country Office in Ghana	RD/AFRO	2023-10	0.5	N/A	N/A	N/A	N/A	N/A	11	1	0	5	5	50%	45%	0	5 recommendations closed during the period
23/1257	Division of Access to Medicines and Health Products at WHO Headquarters	ADG/MHP	2023-12	0.3	N/A	N/A	N/A	N/A	N/A	29	29	0	0	0	100%	0%	0	Not yet due

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
23/1259	WHO Health Emergencies Programme at Headquarters	ADG/WRE	2023-12	0.3	N/A	N/A	N/A	N/A	N/A	18	16	1	1	0	0%	11%	0	Follow-up in progress for 1 overdue recommendation
23/1260	WCO In Ethiopia	RD/AFRO	2024-02	0.1	N/A	N/A	N/A	N/A	N/A	20	20	0	0	0	100%	0%	0	Not yet due
23/1261	Country Office in Malawi	RD/AFRO	2024-02	0.1	N/A	N/A	N/A	N/A	N/A	18	18	0	0	0	100%	0%	0	Not yet due
23/1253	WHO Country Office for the South Pacific and Division of Pacific Technical Support	RD/WPRO	2024-01	0.2	N/A	N/A	N/A	N/A	N/A	32	32	0	0	0	100%	0%	0	Not yet due
23/1266	WHO in the Democratic Republic of the Congo **	RD/AFRO	2024-02	N/A	N/A	N/A	N/A	N/A	N/A	60	60	0	0	0	N/A	N/A	N/A	Final report not yet issued
23/1265	Division of Administration and Finance at the Regional Office for the Western Pacific **	RD/WPRO	2024-02	N/A	N/A	N/A	N/A	N/A	N/A	19	19	0	0	0	N/A	N/A	N/A	Final report not yet issued
23/1262	Audit of Security Operations Centre **	ADG/BOS	2024-02	N/A	N/A	N/A	N/A	N/A	N/A	4	4	0	0	0	N/A	N/A	N/A	Final report not yet issued

TOTAL RECOMMENDATIONS	**992**	**185**	**73**	**181**	**553**	**899**	**281**	**78**	**139**	**401**	**44**
	100.0%	18.6%	7.4%	18.2%	55.7%	100.0%	31.3%	8.7%	15.5%	44.6%	4.9%

* Not closed = either not started or in progress.
** The report is still in draft.
*** In January 2023 the report was still in draft, hence the discrepancy in the total number of recommendations between now and the previous update.
**** The draft report was not available at the time of issuing the dashboard in 2023.

Legend for explanations of colour-coded conditional formatting:

Criteria	Number of years since report issued
Final report issued less than 1 year ago	0.8
Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an IOS audit)	1.1
Final report issued more than 1.3 years ago (that is, beyond the target closing time for an IOS audit)	1.3

Criteria	Implementation rate
Implementation rate more than 85%	> 85%
Implementation rate between 50% and 85%	50% to 85%
Implementation rate less than 50%	< 50%

Criteria	Percentage of overdue implementation*
More than 50% overdue	> 50%
Between 15% and 50% overdue	15% to 50%
Less than 15% overdue	< 15%

Criteria	High residual risk overdue not closed
Response from client not yet due	N/A
One or more recommendations of high significance overdue	> = 1
No recommendations of high significance overdue	0

Criteria	High priority overdue not closed
Response from client not yet due	N/A
One or more recommendations of high significance and low implementation effort overdue	> = 1
No recommendations of high significance and low implementation effort overdue	0

ANNEX 2A

BREAKDOWN OF AUDIT CONTROLS TESTED IN 2023, BY AUDIT RISK CATEGORY, CONTROL EFFECTIVENESS AND RESIDUAL RISK

ANNEX 2B

BREAKDOWN OF INTERNAL AUDIT RECOMMENDATIONS, BY AUDIT AREA AND RESIDUAL RISK

ANNEX 3A

TRENDS IN OPERATING EFFECTIVENESS OF INTERNAL CONTROLS IN WHO COUNTRY OFFICE AUDITS OVER TIME CONDUCTED IN THE PERIOD 2021–2023

ANNEX 3B

OPERATING EFFECTIVENESS OF INTERNAL CONTROLS, AS REPORTED IN THE OPERATIONAL SECTION OF AUDITS OF COUNTRY OFFICES CONDUCTED IN THE PERIOD 2021–2023

Summary of effectiveness of internal controls – Organization-wide, by Region[1] for the period 2021–2023						
Overall control effectiveness 2021–2023	**WHO (33 audits)**	**Africa (13 audits)**	**South-East Asia (4 audits)**	**Europe (3 audits)**	**Eastern Mediterranean (10 audits)**	**Western Pacific (3 audits)**
	70%	69%	74%	77%	74%	54%
Control environment	75%	78%	78%	94%	72%	33%
Risk management	68%	72%	67%	60%	74%	33%
Human resources	82%	81%	88%	75%	86%	75%
Vendor management	45%	48%	33%	13%	67%	0%
Procurement of services	67%	70%	73%	67%	64%	50%
Procurement of goods	69%	68%	79%	86%	62%	63%
Direct financial cooperation	56%	53%	57%	Not tested	80%	31%
Direct implementation	60%	57%	78%	Not tested	61%	Not tested
Grant letter of agreement	60%	56%	83%	67%	58%	33%
eImprest	74%	67%	78%	93%	80%	67%
Global Management System/information technology	81%	76%	71%	100%	91%	67%
Travel	77%	70%	100%	100%	86%	50%
Fixed assets/inventory	71%	64%	64%	76%	85%	55%
Awards	77%	79%	82%	83%	73%	69%
Special services agreements/project personnel	80%	85%	75%	100%	76%	63%
Security	70%	62%	83%	75%	86%	25%
Fellowships	50%	Not tested	Not tested	Not tested	Not tested	50%
Information and communication	34%	38%	25%	25%	36%	33%
Monitoring	75%	68%	67%	83%	76%	100%

[1] Excepting the Region of the Americas.

ANNEX 4

LIST OF AUDITS CLOSED SINCE FEBRUARY 2023 (AS AT FEBRUARY 2024)

Audit number	Audit title	Date of final report	Closing date	Months to close the audit
18/1134	Country Office in Chad	2018/09	2023/04	54
18/1152	Integrated audit of the Department of Service Delivery and Safety WHO Headquarters	2019/01	2023/03	49
19/1161	WHO in South Sudan	2019/06	2023/04	45
19/1164-1	Country Office in the Democratic Republic of the Congo	2019/11	2024/02	51
19/1167	WHO in Mozambique	2019/07	2023/04	44
19/1181	WHO in the Syrian Arab Republic	2020/03	2024/02	46
20/1186	WHO in Kenya	2020/05	2024/01	43
20/1178	WHO Country Office in Guinea	2021/02	2023/07	28
21/1208	General Management and Coordination Cluster at the WHO Regional Office for Africa	2021/11	2024/01	25
21/1210	WHO in Nigeria	2021/12	2023/12	23
21/1220	WHO Country Office in Sri Lanka	2022/02	2024/02	22
21/1218	WHO in Papua New Guinea	2022/03	2023/10	18
22/1229	WHO in Burkina Faso	2022/06	2023/06	11
22/1226	Regional Office for South-East Asia	2022/05	2024/02	20

ANNEX 5

SUMMARY OF SUBSTANTIATED INVESTIGATIONS REPORTS[1] ISSUED IN 2022 AND 2023

HR Reference[2]	Location	Summary	Management decision
IR 2022/01	Country office	A WHO staff member engaged in sexual harassment towards a former consultant.	No decision taken yet.
IR 2022/02	Country office	A WHO staff member transmitted images of a pornographic nature from his official email account.	Written censure.
IR 2022/04	Country office	A WHO staff member engaged in sexual exploitation and abuse towards local women and was involved in undeclared conflicts of interest and an attempt to corrupt a procurement process.	Dismissal.
IR 2022/05	Country office	A WHO staff member failed to abstain from acts that could be perceived as sexual exploitation and abuse.	No decision taken yet.
IR 2022/08	Country office	A WHO staff member engaged in sexual exploitation and abuse towards a local woman.	No decision taken yet.
IR 2022/09	Country office	A WHO staff member colluded with a colleague and a vendor to steer contracts to companies controlled by the vendor.	Summary dismissal would have been warranted if staff member was still in service.
IR 2022/10	Country office	A WHO staff member colluded with a colleague and a vendor to steer contracts to companies controlled by the vendor.	Summary dismissal would have been warranted if staff member was still in service.
IR 2022/11	Country office	A WHO staff member had a sexual relationship with a local woman and gave her financial support.	No decision taken yet.
IR 2022/12	Country office	A WHO contractor took local women into his hotel room and gave financial support to one of them and her family, including gifts and clothes.	No decision taken yet.
IR 2022/13	Country office	A WHO consultant engaged in sexual exploitation and abuse, attempted rape, unauthorized outside activity and abuse of authority.	No decision taken yet.
IR 2022/16	Country office	A WHO contractor had a sexual relationship with a local woman and gave her financial support.	No decision taken yet.
IR 2022/17	Country office	A WHO staff member falsely reported the loss of a United Nations Laissez-Passer (UNLP) and failed to return it when he left WHO.	Summary dismissal would have been warranted if staff member was still in service.
IR 2022/18	Country office	A WHO contractor engaged in harassment, sexual harassment and failure to comply with professional standards towards a staff member.	Termination would have been warranted if the contractor was still holding a contract.
IR 2022/19	Country office	A WHO staff member damaged a colleague's reputation by providing inaccurate information to a magazine and failed to follow up on harassment concerns reported by the staff member.	Written censure.
IR 2022/21	Country office	A WHO staff member failed to comply with professional standards.	Written censure and a fine of one month net base salary had he remained in service.
IR 2022/23	Country office	A WHO staff member engaged in domestic violence, abuse of authority and misuse of diplomatic immunity towards a local woman, and in failure to fulfil private obligations.	Dismissal.
IR2023/01	Country office	A WHO staff member misused funds and organizational resources for personal travel.	No decision taken yet.
IR2023/02	Country office	A WHO staff member breached confidentiality by unduly disclosing procurement related information.	No decision taken yet.
IR2023/03	Country office	A WHO staff member misappropriated organizational funds for unauthorized purposes.	Written censure.

[1] A report may include one or several cases.

[2] See document A76/24.

HR Reference[2]	Location	Summary	Management decision
IR2023/04	Country office	A WHO staff member committed fraud by assisting another staff member in misrepresenting a private trip as an official WHO mission.	Closure letter.
IR2023/05	Headquarters	A WHO contractor failed to disclose a conflict of interest and interfered with the IOS investigation.	No misconduct.
IR2023/06	Headquarters	A WHO staff member engaged in health insurance fraud.	No decision taken yet.
IR2023/07	Headquarters	A WHO staff member engaged in workplace harassment.	No decision taken yet.
IR2023/08	Country office	A WHO staff member engaged in sexual harassment.	Termination of contract.
IR2023/09	Country office	A WHO staff member engaged in sexual harassment.	Dismissal.
IR2023/10	Country office	A WHO staff member engaged in sexual harassment.	Dismissal had they still been in service.
IR2023/11	Country office	A WHO Implementing Partner employee committed sexual exploitation and abuse.	No decision taken yet.
IR2023/12	Country office	A WHO staff member made racist comments during a social event.	No decision taken yet.
IR2023/13	Country office	A WHO staff member engaged in travel entitlement fraud.	Dismissal.
IR2023/14	Country office	A WHO staff member engaged in travel entitlement fraud.	Dismissal (same person as above).
IR2023/15	Country office	A WHO staff member failed to disclose a conflict of interest.	No decision taken yet.
IR2023/16	Country office	A WHO Staff member sexually harassed another staff member.	No decision taken yet.
IR2023/17	Country office	A WHO staff member engaged in sexual exploitation.	No decision taken yet.
IR2023/18	Country office	A WHO staff member failed to disclose previous disciplinary sanctions when he was recruited and failed to cooperate with an IOS investigation.	Dismissal.
IR2023/19	Headquarters	A WHO staff member failed to disclose a conflict of interest and failed to cooperate with an IOS investigation.	No misconduct.
IR2023/20	Country office	A WHO staff member engaged in misrepresentation and breached confidentiality by sharing confidential recruitment information.	Written censure.
IR2023/21	Headquarters	A WHO staff member engaged in workplace harassment.	No decision taken yet.
IR2023/22	Country office	A WHO staff member engaged in private conduct in breach of the standards of conduct for the international civil service.	Written censure.
IR2023/23	Country office	A WHO staff member engaged in favouritism in recruitment.	No decision taken yet.
IR2023/24	Country office	A WHO staff member misused organizational funds, engaged in abusive workplace conduct and breaches of confidentiality.	Dismissal.
IR2023/25	Headquarters	A WHO staff member engaged in favouritism in procurement	Non-disciplinary reprimand and training in procurement policies and practices
IR2023/26	Headquarters	A WHO staff member engaged in sexual harassment and workplace harassment	Dismissal
IR2023/27	Headquarters	A WHO staff member engaged in harassment and abuse of authority	Written censure, had the staff member still been in service. Managerial intervention had the former staff still been a team lead
IR2023/28	Country office	A WHO staff member failed to disclose a conflict of interest during procurement	Written censure
IR2023/29	Headquarters	A staff member failed to disclose a conflict of interest during procurement	Decision in clearance
IR2023/30	Country office	A WHO staff member failed to disclose a conflict of interest and breached WHO ICT policy	No decision taken yet.

ANNEX 6

ASSESSMENT OF COVERAGE OF WHO'S PRINCIPAL RISKS[1] IN RECENT INTERNAL AUDITS

Risk number	Short name	Risk description	Examples of office-specific audit work related to risks
1	Breach in data protection and privacy	Leakage and misuse of personal identifiable information and WHO's confidential information (either from within WHO or as shared by Member States or third parties). Breach in United Nations principles on data protection and privacy: harmonized standards for the protection of personal data; accountable processing of personal data; respect for the human rights and fundamental freedoms of individuals, in particular the right to privacy.	– Audit of Third-Party Risk Management in IT (2023) – Audit of Third-Party Risk Management at United Nations International Computing Centre, which is one of the key service providers of information technology for WHO – Audit of Security Operations Centre (2023) – Follow-up of implementation of recommendations raised in the Audit of Data Governance (2022)
2	Business services disruptions (including security incidents)	Disruption to business continuity, including from security and safety incidents, that affect the efficient performance of WHO operations (for example, by interrupting activities, financial loss, harm to staff, damaged reputation, loss of data).	– Audit of Global Management of Security (2023) – Security is reviewed as part of the WHO Regional Office and the WHO country office operational and integrated audits – Audit of Security Operations Centre covered management of cybersecurity incidents (2023) – Audit of WHO's Operational Resilience planned for 2024 – Audits include the consideration of controls over business continuity planning
3	Challenged GPW assumptions	Key assumptions supporting the GPW 13 targets become unrealistic/irrelevant/ unachievable affecting the Organization's ability to demonstrate impact.	– Integrated audit risk matrix covers the results area, including reviews of achievement of programme budget expected results
4	Cybersecurity breach	Risk of a large cybersecurity attack significantly compromising critical HQ, Regional, and/or Country information systems, WHO digital assets or critical data leading to discontinuity of operations, financial losses, legal proceedings, or damaged reputation.	– Audit of Security Operations Centre (2023) – Audit of Third-Party Risk Management in IT (2023) – Follow-up of implementation of recommendations raised in the previous audits (for example, Audit of password and privileged access management (2021) and Audit of remediation of cybersecurity vulnerabilities (2022)) – From time to time, the Office of Internal Oversight is invited to participate as an observer in the meetings of the Cybersecurity Team and other groups focusing on cybersecurity.
5	Failure to manage misinformation and/or disinformation campaign	Risk of inability to manage misinformation and/or disinformation campaigns targeted at science, medicine, WHO and its Member States. This may contribute to slowing progress toward achieving GPW and SDGs targets (WHO and Member States' inability to fulfil their joint mission) and reduce trust in WHO and global health multilateralism.	– Under the area of "Information and communication, internal controls related to communications work were reviewed in the 2023 integrated audits across the three levels of the Organization.

[1] WHO. Principal risks, as of 10 May 2023. Geneva: World Health Organization; 2023 (https://cdn.who.int/media/docs/default-source/documents/about-us/accountability/principal-risks.pdf?sfvrsn=5a2a417a_1&download=true, accessed 3 April 2024).

Risk number	Short name	Risk description	Examples of office-specific audit work related to risks
6	Fraud and corruption	Due to weak or inappropriate internal controls (for example, lack of/unclear policies (or their implementation), procedures, training; poor oversight over the implementation of programmatic activities) or vulnerable external business environments (for example, challenging socioeconomic, political or legal factors when engaging with vendors etc.), fraud and corruption may be committed by staff and non-staff, potentially leading to inability to implement WHO activities in an effective, efficient and economical manner.	– The Office's investigation capacity has been enhanced in 2022 and 2023. – The "Fraud Series" agenda (six sessions for the entire Office) is scheduled for 2024 with different external speakers. – Standard testing in most of the audits includes potential fraud areas, such as segregation of duties in the areas of eImprest, payments, procurement and fixed assets. – The Office provides a fraud awareness/ethics briefing as part of its audit missions; it also provides information on fraud awareness in the induction sessions for new staff members at headquarters and induction sessions for heads of the WHO country offices in countries, territories and areas.
7	Inability to interrupt poliovirus transmission by end-2023	Inability to interrupt poliovirus transmission by end-2023 to remain on track for eradication in 2026, damaging WHO's credibility as lead technical agency in polio eradication and its reputation.	– Polio activities are covered as part of integrated audits, for example, the audit of the WHO Country Office in Afghanistan (2023), a country which is one of the two remaining countries endemic for wild poliovirus type 1.
8	Inability to measure impact	Poor data or unavailability of data in health may affect the ability of the WHO and its partners to identify public health needs, respond to them effectively and demonstrate impact against the triple billion goals.	– The risk matrix for integrated audits has a section on results, including a review of the achievement of expected results in the Programme budget and a review of WHO's core function for monitoring health situations and health trends. These controls were reviewed in the integrated audits. – Audit of Data Governance (2023).
9	Incomplete transformation	Failure to achieve the intended goal of transformation due to its inability to implement transformative actions at the country level (per the Action Plan by the ARG) as well as the three-level processes that are fundamental to these changes. This includes not being able to institutionalize sustainable changes that will allow the Organization to put the right capacities in the right places, provide sustainable financing, achieve agile, effective and efficient ways of working and moving towards a truly country-impact-oriented culture.	– Integrated audits include a review of WHO's six core functions, including leadership at all levels of the Organization. – Integrated audits include the review of the programme budget monitoring and review the reliability of the output scorecard reporting (including review of the dimension of technical products/public health goods (normative work) for headquarters and regional office departments).
10	Ineffective partner engagement	Missed opportunities and ineffective engagement with external partners, other than Member States and donors, including United Nations and other international organizations, partnerships, non-State actors, parliaments and local governments.	– WHO's core function of leadership, including WHO's efforts in engagement and collaboration with stakeholders and partners, is reviewed in the integrated audits. – Resource mobilization is reviewed as part of the integrated audit approach; in 2021, the Office enhanced its integrated audit risk matrix to include controls on partner recognition (including meeting donor visibility requirements).
11	Ineffective polio transition	Inability to ensure effective transition of polio programmes, potentially causing disruptions in the polio essential functions and serious disruption to the provision of basic essential health services in many fragile and conflict-affected Member States without an effective transition to alternative sources of funding after polio funding ceases.	– Polio activities are covered as part of the integrated audits. Also see above under principal risk 7. – Integrated audits include a review of WHO's six core functions, including setting norms and standards at all levels of the organization. – Integrated audits include the review of the programme budget monitoring and review the reliability of the output scorecard reporting (including review of the dimension of technical products/public health goods (normative work) for headquarters and regional office departments).
12	Quality and excellence of WHO's normative work compromised	The technical excellence of WHO's normative and technical work is compromised, negatively affecting WHO's reputation, leadership and the effectiveness of technical support for Member States.	– Integrated audits include a review of WHO's six core functions, including leadership functions, technical support and setting norms and standards at all levels of the Organization.

Risk number	Short name	Risk description	Examples of office-specific audit work related to risks
13	Roll-out of BMS does not optimize administration process	BMS fails to bring business optimization in key administrative processes leading to inability to deliver quality and timely services to programmes in achieving WHO's GPW.	– The Office participates in the BMS Programme Board meetings as an observer. – In 2023 the Office delivered audit report (Audit of BMS Project Governance) to the BMS Programme Board with the extensive list of recommendations. – In early 2022, the Office provided more than 200 past audit recommendations related to the business processes executed through the existing Enterprise Resource Planning system to the BMS Programme Board for consideration when designing future BMS processes. – Depending on the progress of the BMS project, the Office intends to perform the review of data conversion and quality management of BMS before the implementation of BMS Wave 4.
14	Sexual exploitation, abuse and harassment, or misconduct	Inability to prevent, detect and manage cases of sexual exploitation, abuse and harassment and other forms of misconduct thereby harming people and affecting the reputation of the Organization.	– Audit matrix tests relating to the prevention of sexual exploitation, abuse and harassment were updated and routinely executed, for example, completion of mandatory training on prevention of sexual exploitation, abuse and harassment. – Audits include survey of all staff and non-staff members on the reporting mechanism in this area, audits include possibility to have confidential interviews.
15	Simultaneous Grade 3 emergencies	Failure to adequately manage multiple, simultaneous or consecutive Grade 3 emergencies affecting the Organization's reputation.	– Readiness for public health emergencies area is reviewed as part of the integrated audits. – Audits completed during 2023 included the Integrated Audit of the Emergency Preparedness and Response Cluster at the Regional Office for Africa; Audit of WHO Health Emergencies Programme at headquarters; and the audits of WHO country offices affected by emergencies such as those in Afghanistan, Democratic Republic of the Congo and Ukraine. – The Office continuously follows up implementation of recommendations raised in previous audits of WHO country offices impacted by emergencies.
16	Strained human capacity and mental health issues	WHO workforce well-being and mental health is impacted by a range of environmental, organizational, and personal stressors and over time may result in reduced organizational performance and inability to deliver WHO's full mandate.	– Audits include surveys of all staff and non-staff members on the tone at the top and management style; audit survey will be improved to cover areas related to "workforce well-being and mental health". – Audits include the possibility to have confidential interviews with staff members to discuss sensitive areas.
17	Unsustainable financing	Core organizational mandate cannot be implemented as a result of key functions, projects or programmes being persistently underfunded or funded in short-term cycles, with consequent impact on the recruitment and retention of skilled staff and effective long-term planning and delivery.	– Integrated audits include tests in relation to resource mobilization; the Office has engaged with the Coordinated Resource Mobilization Department on updating the resource mobilization sections of the risk matrix.
18	Vulnerable supply-chain operations	Failure to deliver quality health products timely to address country needs. Increasing costs due to inefficient and siloed operations.	– Audits include regular testing regarding procurement.