

## **Report of the Internal Auditor**

### **Fifth report of the Programme, Budget and Administration Committee of the Executive Board to the Sixtieth World Health Assembly**

1. The sixth meeting of the Programme, Budget and Administration Committee was held in Geneva on 10 and 11 May 2007 under the chairmanship of Ms J. Halton (Australia).<sup>1</sup>
2. The Committee reviewed the Report of the Internal Auditor,<sup>2</sup> containing the results of the internal audits, evaluations and investigations completed during 2006.
3. The Committee noted the lack of processes for risk management and expressed the opinion that the situation needed to be tackled as a priority. Consistent with its comments of the previous year,<sup>3</sup> the Committee encouraged the Secretariat to make progress in that area.
4. The Committee expressed satisfaction with the work completed on tracking and reporting on the implementation of audit recommendations arising from the work of both the Internal Auditor and the External Auditor. However, it noted the Internal Auditor's comments with regard to the lack of timely implementation in some instances, especially concerning work related to headquarters. The Committee articulated its expectation that the Secretariat would ensure timely and effective implementation of audit recommendations.
5. After considering the results of the Internal Auditor's work in the African Region, the Committee expressed its concern over the lack of progress made in responding to the various audit recommendations and tackling areas of risk. The Committee noted that the Regional Director was reviewing budget and financial management in order to strengthen professional staffing, provide training, reorganize the provision of services and create a post for dealing with audit-related matters. The Committee requested the Secretariat to provide assistance to the Region's efforts in that area.
6. Recognizing the importance of follow-up to internal oversight reports, the Committee requested the Secretariat to report back regularly on actions taken to implement recommendations. Specifically, it sought regular information about and urgent action on those audit recommendations that significantly affected the delivery of priority objectives and expected results. The Committee also asked the Internal Auditor to continue to provide information detailing the results of oversight activities and the implementation of recommendations.

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<sup>1</sup> For list of participants, see document A60/41.

<sup>2</sup> Document A60/34.

<sup>3</sup> See document A59/33, paragraph 3.