

Report of the External Auditor

Report of the Programme, Budget and Administration Committee of the Executive Board to the Seventieth World Health Assembly

1. The External Auditor introduced the report,¹ highlighting its unmodified audit opinion on the Organization's financial statements for the financial year 2016, in compliance with the International Public Sector Accounting Standards (IPSAS).
2. The Committee welcomed the report and the 23 recommendations put forward by the External Auditor and urged that they be implemented rapidly. It also noted with appreciation the high rate of implementation of the external audit recommendations from the previous years, with 88% of external audit recommendations currently implemented.
3. The Secretariat highlighted measures being put in place to improve compliance and described its approach to tracking the implementation of all audit recommendations, including through a common website in use across all levels of the Organization and a clear definition of ownership for each recommendation. Attention was also drawn to progress made in the area of travel management, where a revised policy has been approved by the Director-General this year, thus enhancing compliance and generating cost-savings.
4. In addition, in response to a question by Member States, the Secretariat highlighted the fact that an emergency procurement framework and relevant standard operating procedures would soon be finalized.
5. The Committee expressed its appreciation for the work done in those areas and encouraged the Secretariat to continue its work following up with outstanding Direct Financial Cooperation reports at the country level, and improving the management of organizational assets and inventories.

¹ Document A70/43.

RECOMMENDATION TO THE HEALTH ASSEMBLY

6. The Committee, on behalf of the Executive Board, recommended that the Health Assembly adopt the following draft decision:

The Seventieth World Health Assembly, having considered the report of the External Auditor to the Health Assembly;¹ and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventieth World Health Assembly,² decided to accept the report of the External Auditor to the Health Assembly.

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¹ Document A70/43.

² Document A70/61.