

## **Report of the Internal Auditor**

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

1. The Director of the Office of Internal Oversight Services presented his report on assessments of operational effectiveness of internal controls and coverage of corporate risk, noting that audits had been conducted of several WHO offices and programmes, as had investigations of specific allegations of misconduct. The Committee welcomed the report.
2. Although the number of reports of fraud made to the Office of Internal Oversight Services had risen significantly in 2016, this was recognized as being due to the Office's strengthened activities. The Committee pointed out that the number of cases of fraud detected appeared low for an organization of the size of WHO.
3. It was pointed out that the Office operated a secure facility by means of which Member States could review the internal audit reports online.
4. The Committee recognized the need in emergency situations, and especially conflict areas, to balance operational needs with compliance to organizational procedures and urged further efforts to give WHO offices in such situations additional assistance.
5. The Committee welcomed WHO's increasing efforts to both prevent and identify fraudulent activity, and urged the Organization to: pursue further stringent measures to eradicate fraud; and strengthen efforts to recoup losses due to fraud.

#### **RECOMMENDATION TO THE HEALTH ASSEMBLY**

6. The Committee, on behalf of the Executive Board, recommended that the Health Assembly note the report.

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