

Report of the Internal Auditor

1. The Office of Internal Oversight Services transmits herewith its annual report for the calendar year 2017 for the information of the World Health Assembly.

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

3. The Office 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 accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance. The Office is also responsible for conducting investigations of alleged wrongdoing.

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. No limitation was placed on the scope of the work of the Office during 2017.

OBJECTIVE AND SCOPE OF WORK

5. The Office views risk as the possibility of an event occurring that will influence the achievement of objectives. It assesses risk in terms of degree of impact and likelihood of occurrence. Methodical consideration of risk guides the Office's prioritization of activities and provides a basis for work planning.

6. The objective and scope of work of the Office is to evaluate whether the framework of processes for risk management, control and governance, as designed and implemented by the Organization's management, is adequate and functioning so as to achieve WHO's objectives. The Office assessed whether (a) risks were identified, analysed and mitigated; (b) financial, managerial and operating information was accurate, reliable and timely; (c) staff actions complied with WHO's regulations, rules, policies, standards and procedures; (d) resources were used efficiently and protected adequately; (e) programme objectives were achieved; and (f) the control process fostered quality and continuous improvement.

7. At the conclusion of each assignment, the Office prepared a detailed report and made recommendations to management designed to help manage risk, maintain controls and implement effective governance within the Secretariat. Crucial issues identified during each assignment have been summarized in this report. Annex 2 lists the reports issued by the Office under its 2017 plan of work, along with information on the status of implementation as of 22 February 2018. In accordance

with the harmonization of practices across United Nations Agencies, the Office uses a four-tier rating system for its overall conclusions on audits, namely: (1) Satisfactory; (2) Partially satisfactory with some improvement required; (3) Partially satisfactory with major improvement required; and (4) Unsatisfactory.

8. In the Region of the Americas, the Office relies on the work performed by the Office of Internal Oversight and Evaluation Services of the Pan American Health Organization for the coverage of risk management, control and governance (see paragraph 71 for conclusions).

MANAGEMENT OF THE OFFICE

9. 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 the Uniform Principles and Guidelines for Investigations, endorsed by the 10th Conference of International Investigators.¹

10. In order to respond to the significant increase in the number of reports of concern received by the Office in recent years and the backlog of cases which has derived from this increase, the investigation capacity of the Office was strengthened by the use of temporary staff and consultants during early 2017. In August 2017, two fixed-term Investigators (one at grade P3 and one at grade P4) joined the Office and one senior Investigator was engaged during 2017 on a long-term consultant contract. Accordingly, the Office now comprises, in addition to the Director, a Coordinator for Audit and a Coordinator for Investigation, 11 auditors and four investigators. Two positions were vacant at the end of 2017: a Senior Auditor position, due to internal promotion (Coordinator Audit), and the post of Coordinator Investigation, since the incumbent had reached the end of a secondment and returned to her home agency. The recruitment process, for the Coordinator Investigation was initiated in the third quarter of 2017.

11. Available resources are assigned in accordance with the priorities of the Office. High-risk situations developing unpredictably may divert human resources away from initial priorities. Accordingly, the Office prioritizes planned work and then adjusts the schedule in order to compensate for any unexpected assignments. During 2017, the Office also provided support to some entities hosted by WHO (e.g. the Joint United Nations Programme on HIV/AIDS,² the International Computing Centre, and the Partnership for Maternal, Newborn and Child Health).

12. The budget of the Office is distributed between human resources, travel, consultancies and operating supplies, with a view to fulfilling the mandate of the Office. During the biennium 2016–2017, the Office was able to cover its expenses; however, the Office continues to monitor its expenses very closely, maintaining its efforts to reduce travel costs through efficiency measures and by conducting desk reviews from headquarters, using the information available from the Global Management System and the supporting documentation uploaded in the Enterprise Content Management system.

¹ Uniform Principles and Guidelines for Investigations, 2nd edition (available at http://www.conf-int-investigators.org/?page_id=13, accessed 27 March 2018).

² A P5 Senior Auditor post is financed by UNAIDS and dedicated to the audits of that Programme.

13. With a view to maximizing internal oversight coverage, the Office (a) continuously refines its risk assessment model so as to allocate its resources to the highest risk areas; (b) adapts its approaches to desk and operational audits; (c) uses short-form reports for operational compliance audits; (d) has continued to develop the use of its audit software system to manage work papers electronically; and (e) uses agreed criteria for the prioritization of reports of concerns received for investigation. The Office has also adapted its approach in order to report 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 for its accountability framework.

14. The new online risk management tool and risk management cycle were launched in September 2017. The Office received access to the budget centre risk registers in October 2017; there were significant variances in the overall risk rating between the approach of the Office of Internal Oversight Services and the bottom-up risk identification process of Compliance, Risk Management and Ethics, particularly in relation to the risk level of some country offices. The Office plan of work for 2018 is therefore based on the Office's Risk Assessment and the WHO Principal Risks.² The Office will continue to 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.

15. The Office continues to maintain regular contact with the Organization's External Auditor in order to coordinate audit work and avoid overlap in coverage. The Office provides the External Auditor with a copy of all internal audit reports. The Office also provides copies of internal audit reports to the Independent Expert Oversight Advisory Committee, and participates in meetings of that Committee in order to maintain an open dialogue with its members and implement their guidance and recommendations on matters under its oversight responsibilities. The Office also maintains regular contact with other departments of WHO, such as the Evaluation Office and the regional compliance units. The Office has continued with the development of its SharePoint site as a repository for the investigation case files. The Office maintains a secure external web-based platform which provides, upon request from Member States, remote access to internal audit reports.

AUDITS

Integrated audits

16. The objective of integrated audits is to assess: the performance of WHO at the country level, or of a department/division at a regional office or headquarters, in the achievement of results as stated in the relevant workplans; and the operational capacity of the respective departments/country offices to support the achievements of results. Integrated audits focus on areas and functions grouped under three components: (1) the organizational setting (strategy, core functions of WHO, control environment, risk management, organizational profile, collaboration and readiness and support for public health emergencies); (2) the programmatic and operational process (programme budget development and operational planning, resource mobilization, workplan management, operational support and effectiveness of key internal controls); and (3) the achievement of results (information and communication, monitoring and performance assessment, sustainability, and evaluation and organizational learning). Furthermore, these three components comprise up to 28 areas, covering up

¹ Defines the main areas as the Control Environment; Risk Management; Control Activities; Information and Communication; and Monitoring.

² See WHO Principal Risks at Annex 5 and online at: http://www.who.int/about/finances-accountability/accountability/WHO_Principal_Risk_2017.pdf?ua=1, accessed 13 February 2018.

to 67 control activities. In 2017, the Office added specific tests designed to assess the effectiveness of the Organization's readiness and response to emergencies.

17. Department of Communicable Disease Prevention and Control at the WHO Regional Office for the Eastern Mediterranean. The Department demonstrated several good practices, including the efforts to ensure the sustainability of health initiatives in the context of insecurity in the Region, and the effective use of valuable resources from WHO Collaborating Centres to extend the capacity of the Department. The audit found a reasonable level of assurance supporting the achievement of expected results, and therefore concluded that the performance of the Department was partially satisfactory, with some improvement required to address high and moderate levels of residual risks. At the same time, the audit noted a number of issues, including: (a) lack of clarity of roles and responsibilities leading to suboptimal coordination between the Department and the WHO Health Emergencies Programme; (b) limited resource mobilization efforts that could not meet the needs of the Department; and (c) overdue donor reports. The audit also identified issues associated with a limited communications capacity, insufficient oversight of programme management and performance monitoring.

18. WHO Country Office in Turkey. In view of the significant proportion of resources and efforts directed towards responding to the protracted emergency in Turkey, as a result of the humanitarian crisis related to the Syrian conflict, the audit focused its work on the support for, and contribution of, WHO's response to this crisis. The audit noted several examples of good practices which included: (a) the support provided for strengthening WHO's Early Warning and Alert and Response System for disease surveillance and response; (b) community involvement to enable a comprehensive reform of the mental health programme in Turkey; (c) facilitation of the employment of Syrian health professionals who crossed into Turkey as refugees, to provide services at migrant health centres; (d) innovative use of health technologies; and (e) establishment of a geographically dispersed office in Turkey in 2018, to strengthen the capacity of WHO to support Member States during humanitarian and health emergencies. The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit found a number of areas where improvements were required, including: (a) the absence of a country cooperation strategy to guide WHO's work in Turkey in the medium term; (b) the absence of updated business continuity plans at the Ankara and Gaziantep offices; (c) funding constraints affecting the successful management of the staffing plan; (d) delays in the finalization of donor agreements; (e) timely follow-up with service suppliers for the submission of final deliverables and consistently providing evidence of the review and approval of related deliverables; and (f) conduct of assurance activities for Letter of Agreement grants provided to nongovernmental organizations.

19. Department for the Prevention of Noncommunicable Diseases at headquarters. The audit concluded that the performance of the Department was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit noted several good practices. The Department successfully leveraged non-State actors to achieve WHO's results, and was also successful in enhancing coherence within the United Nations system to deliver effectively and efficiently on the mandate for the prevention and management of noncommunicable diseases. The Department demonstrated effective managerial accountability and transparency as well as a coherent approach to delivering programmatic work effectively across the three levels of the Organization. On the other hand, the audit identified specific issues including: (a) suboptimal coordination between the Department and the secretariat of the Global Coordination Mechanism; and (b) unclear roles and responsibilities between the Department and programmes under the Department of Nutrition for Health and Development. The Department also needed to improve the retention of documentary evidence supporting the bidding process for the procurement of services (50% of the 2016–2017 workplan), and actions should be taken to address a lack of compliance with the Code of Conduct for

Responsible Research to ensure that the Department only supports research of the highest ethical standards.

20. **WHO Country Office in India.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high levels of residual risk. The audit noted good practices in areas such as the strategic positioning of the Country Office and the comprehensive implementation of the core functions of WHO, and good compliance with the Code of Conduct for Responsible Research. The Country Office was also found to have implemented strong programme management practices, including strategic and operational planning and workplan management, and efforts focused on ensuring sustainability of health initiatives. The Country Office has also established detailed standard operating procedures for field offices covering administrative, financial and personnel areas and, with the support of external accounting companies, has conducted quality assurance reviews of field offices, including a mechanism to monitor the implementation of recommendations made during such reviews. On the other hand, the audit noted several areas with high levels of residual risk: (a) risk management was not yet adequately embedded in the results-based management processes and in the programme budget monitoring and performance assessment; and (b) the absence of a detailed transition execution plan and monitoring framework has resulted in uncertainty among WHO staff, special services agreement holders and partners with regard to the National Polio Surveillance Project transition. In relation to programmatic and operational processes, the audit found: (a) inadequate controls in the processes for competitive procurement of service contracts and review of deliverables, resulting in weaknesses in competitive bidding; and (b) splitting of purchase orders for goods and services. The audit also reported the absence of required clearances, leading to inadequate assurance that publications are technically accurate, appropriate, relevant, and consistent with WHO policies and strategies.

21. **Department of Public Health, Environmental and Social Determinants of Health at headquarters.** The audit concluded that the performance of the Department was partially satisfactory, with some improvement required to address areas with high and moderate levels of residual risk. The audit noted several good practices, including: (a) a proactive engagement in several key global partnerships to advance the health-related targets under the Sustainable Development Goals; (b) the extensive use of WHO collaborating centres; and (c) the promotion of the Health in All Policies approach with multiple sectors. Issues requiring attention included: (a) the absence of comprehensive documents outlining the strategic direction and vision of the Department and of some programme areas; (b) insufficient capacity to provide adequate technical support at the regional and country level; (c) misalignment of the organigram and staffing with the mandate and objectives of the Department; and (d) challenges to build in environmental and social aspects of public health into disease prevention and control programmes across WHO. From an operational process perspective, the audit noted: (a) inadequate consideration of risks and lessons learned in the development and monitoring of workplans; (b) imbalances in resources mobilized for the various programmes; (c) inadequate retention of documentary evidence supporting the bidding processes for procurement of services and related vendor management; and (d) inconsistencies in reporting on achievements in the mid-term and end-of-biennium programme budget performance assessment reports. The audit also noted gaps in compliance with clearances for publications and communication materials disseminated, leading to inadequate assurance that publications are technically accurate, appropriate, relevant, and consistent with WHO policies and strategies.

22. **WHO Country Office in Sierra Leone.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit noted several good practices in the areas of effective engagement with national counterparts, the United Nations system and its partners, and local resource mobilization. The Country Office also demonstrated a strong capacity for public health emergency

response. At the same time, the audit found a number of issues with a high level of residual risk that should be addressed as a priority, such as: (a) evidence that research studies involving human subjects were conducted without systematic review by the Research Ethics Review Committee; (b) consideration of identified risks was not yet adequately evidenced in the programme budget monitoring and performance assessment; (c) a mismatch in staffing for administration and management vis-à-vis technical programmes; (d) absence of formal assurance activities regarding Direct Financial Cooperation expenditure; and (e) failure to conduct the physical verification of fixed assets in 2016. In addition, the audit identified weaknesses in compliance with the clearance requirements for Country Office publications, and continued weakness in the controls over fuel management.

23. **WHO Health Emergencies Programme at the Regional Office for the Western Pacific.** The audit concluded that the performance of the Programme was partially satisfactory, with some improvement required to address areas with high and moderate levels of residual risk. Overall, the audit found that the response of the Programme to emergencies in Member States in the Region has been widely recognized as being both timely and effective. The audit noted a number of good practices, including: (a) the organization of annual meetings of the Technical Advisory Group of the Asia Pacific Strategy for Emerging Diseases and Public Health Emergencies (which serves as a regional platform to advance the health security agenda with key partners); (b) the annual exercises to ensure procedures are in place through simulations; and (c) the deployment of a Western Pacific Region Ebola Support Team, which could serve as a model for a strategic emergency response. At the same time, the audit found a number of issues which need to be addressed, namely: (a) insufficient updated guidance for multi-hazard risk assessments and public health emergency response plans at country level; (b) capacity constraints to provide adequate technical support to backstop WHO country offices in achieving an adequate level of emergency readiness, and to adequately support emergency preparedness in Member States; (c) misalignment of the organigram and staffing requirements with the mandate and objectives of the Programme; (d) insufficient attention to the completion of financial planning for the biennial workplans; (e) imbalances in resources mobilized for the various programme areas; (f) inadequate compliance with contract type usage for Agreements for Performance of Work; (g) inadequate procedures for effective asset and inventory management; and (h) incomplete uploading of supporting documentation in the Enterprise Content Management system to provide justification for business transactions.

Operational audits

24. 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; compliance with WHO's regulations, policies and procedures; and the safeguarding of assets.

Cross-cutting areas

25. **Operational processes at headquarters.** The audit found that the controls implemented to mitigate the key risks in selected operational support areas at headquarters were partially satisfactory, with some improvement required. The audit noted several areas with a high level of residual risk, which were grouped in terms of global policy matters and compliance issues. In relation to global matters, there are many different policy documents (for example, eManual, Information Notes, guidance such as standard operating procedures, and other guidance documents such as Frequently Asked Questions). There is no single source of authority because the eManual is not always updated accordingly or specific policies are not fully outlined in the eManual. A complete list of waivers and

exceptions (for deviations from WHO rules) processed under various mechanisms is not periodically produced and reviewed by senior management, nor is it reviewed to determine compliance. With regard to the geographical mobility policy, the preliminary analysis and implementation plan has not yet been finalized. Recent audits noted that a significant number of headquarters staff in the professional category had already reached the end of their standard duration of assignment, which may potentially mean that some of the provisions of the policy could not be implemented. There is insufficient discipline in using programme budget monitoring and performance assessment, and there is limited use of performance indicators to measure performance. In relation to compliance issues, the project approval functionality in the Global Management System does not consistently ensure an adequate segregation of authority. Moreover, a review of the Global Management System access rights of users at headquarters is not formally conducted by all key business owners on a regular basis. Additionally, unlike the structure in the WHO regions, at headquarters there is no formal process of independent and ongoing compliance monitoring or review (for example, an independent review of a sample of transactions as part of the second line of defence) to provide reasonable assurance that internal controls are functioning effectively. Finally, in relation to the WHO Health Emergencies Programme, the audit noted that the planned standard operating procedures on health emergencies were not yet finalized. While significant improvement was noted in this area, there are concerns that the underlying operational support processes and procedures is not yet sufficiently well designed to ensure that administrative transactions can be processed in a timely, complete and reliable manner within existing processing mechanisms (including incorporating the role of the Global Service Centre).

26. **Office 365 Cloud Email.** The objective of the audit was to review and assess whether: (a) the risks associated with the adoption of a cloud-based email solution have been adequately considered; (b) the relevant controls to mitigate those risks have been implemented and are operating effectively; (c) the current email solution complies with WHO governance and information management policies; and (d) the anticipated business benefits have been realized. The overall conclusion is that, with the exception of the encryption of transferred data content, the overall project of migrating the WHO email infrastructure to the cloud was found to be satisfactory in mitigating key risks. Subsequent to the completion of the audit work, the Director-General approved the request to discontinue the full on-premises encryption of WHO email data. The assessment made by senior management was that the existing level of encryption would be sufficient and that additional costs and certain technical limitations for future cloud-based solutions would be avoided. The audit identified several areas which require improvement, particularly in the context of adopting the cloud model for more information and communications technology services. These areas include: (a) strengthening the overall WHO framework for assessing the risks, benefits and suitability of the proposed cloud initiative before contractual arrangements are signed; (b) improving risk assessment techniques during the cloud implementation phase; and (c) strengthening management of access to WHO information resources residing in the cloud through mobile devices.

27. **Global Human Resources at the Global Service Centre.** The objective of the audit was to assess the risk and control process in selected areas of human resources administration and processing at the Global Service Centre. In particular, the audit covered the appointment and separation processes, personal and job data changes, and selected entitlements. The audit concluded that the controls implemented by the Global Human Resources Unit were partially satisfactory, with major improvement required in order to provide a processing environment which offers reasonable assurance that: (a) transactions are processed accurately and effectively, and (b) the integrity of related data is preserved. As previously reported in audits related to information technology, some of the key audit findings relate to the limited built-in data validation within the Global Management System at the point of entry, and to the reliance on predominantly manual controls. Additionally, system audit logging is not implemented to monitor changes to sensitive human resource data. The following

recommendations for process improvements were made: (a) strengthen the compliance monitoring of transactions; (b) reduce the number of late requests submitted to the Global Human Resources Unit; and (c) improve the tracking of exceptional transactions. The audit also noted that investment was required to implement technological improvements, mainly focusing on strengthening system data validation and system audit logging of critical data changes, and on assessing available opportunities for enhancing workload management and distribution capabilities. From a compliance perspective, the audit also recommended strengthening controls, in order to ensure that the determination of eligibility for payments of expatriate benefits is in accordance with the Staff Rules. On the other hand, a number of initiatives and good practices were implemented in the Global Human Resources Unit to mitigate risks and streamline the processing of transactions.

On-site audits

28. **Regional Office for Europe.** Overall, the audit found that the controls implemented to mitigate key risks in the administrative and finance areas at the Regional Office were satisfactory. However, the attention of management was drawn to the following areas, which needed to be addressed: (a) the business continuity plan had not been updated since 2012; (b) although required, consultants were not requested to submit Declaration of Interest forms in a consistent manner and supervisors did not consistently complete performance evaluation forms upon completion of the consultants' contract; (c) there was a lack of documented evidence of review and approval of deliverables for procurement of services; (d) the review of user access rights to the Global Management System had not been conducted since the middle of 2015; and (e) there were overdue donor reports and balances in expired awards. In relation to monitoring activities, since the Compliance Officer post remained vacant from May 2016 to November 2017, no workplan had been established for the Compliance Team for 2017.

29. **Country Office in Niger.** The audit rated the effectiveness of controls in the administration and finance areas at the Country Office as partially satisfactory, with some improvement required. The attention of management was drawn to the following high risk areas which need to be addressed as a matter of priority: (a) independent assurance activities on Direct Financial Cooperation (which represents 49% of total expenditures) were not formally conducted; (b) cases of the retroactive use of Direct Financial Cooperation agreements; (c) failing to respect contract terms for a contract related to the rehabilitation of the office; (d) the risk register of the Country Office was found to be incomplete and should be expanded to include key significant risks; and (e) the Country Office had not yet fully implemented the recommendations raised by the United Nations Department of Safety and Security to address security issues. Other issues requiring timely action by management included the absence of a process for the formal evaluation of vendors; exceptions to the WHO procurement rules; untimely completion of Direct Financial Cooperation and Direct Implementation reports; insufficient segregation of duties; and a lack of effective inventory management practices and controls. On the other hand, the audit noted that the number of overdue reports relating to Direct Financial Cooperation had decreased significantly.

30. **Country Office in Equatorial Guinea.** The audit found that the controls implemented to mitigate the key risks at the Country Office were partially satisfactory, with major improvement required. The following high risk areas, which need to be addressed, were brought to the attention of management: (a) potential conflicts of interest regarding the rental of vehicles; and (b) late or lack of submission of reports from fellows on the progress of their studies. Regarding programme implementation modalities, Direct Financial Cooperation was suspended by the Country Office in early 2016 due to concerns regarding the lack of implementation of activities and the lack of reporting on implemented activities. Additionally, supporting documentation for Direct Implementation payments was not of an acceptable quality and could not be used to substantiate the amounts reported. Weakness in the control over cash handling for the implementation of Direct Implementation activities

was noted, as these amounts are not recorded, nor are they subject to the regular monthly cash count procedures, which increases the risk of loss or misappropriation. At the time of the audit, some of recommendations made by the Compliance Team in the middle of 2016 had not been fully implemented, with a potential negative impact on the overall control environment. The Regional Office for Africa has provided additional information regarding actions taken to mitigate some of the areas of known weaknesses, and actions have also been taken in September 2017 to resolve the outstanding issues with Direct Financial Cooperation.

31. **Country Office in Mali.** Overall, the audit rated the effectiveness of controls in the administration and finance areas at the Country Office as partially satisfactory, with major improvement required. High-risk areas requiring management action included: (a) independent assurance activities on Direct Financial Cooperation were not planned and conducted; (b) inventory management practices were not appropriately implemented; (c) the recommendations made in 2016 by a Regional Office mission to renew network equipment and to establish appropriate backup procedures have not yet been implemented, increasing the risk that the Country Office is unable to perform its day-to-day functions in a reliable, efficient and secure manner; (d) there was no documentation available on the detailed requirements to reach compliance with the Minimum Operating Security Standards; and (e) the Country Office had not yet prepared a formal plan to address the weaknesses identified in the Programme and Administrative Review of the Regional Office for Africa conducted in 2015 and in the Internal Control Framework self-assessment checklist submitted in January 2017. Other issues requiring timely action by management were to: (a) ensure that handover documentation is prepared when foreseen changes in staffing are to take place; (b) demonstrate that competitive bidding procedures have been implemented systematically to ensure that the best value for money has been obtained systematically; (c) ensure timely completion of reports for Direct Financial Cooperation and Direct Implementation; and (e) ensure an appropriate segregation of duties in administrative functions.

32. **Country Office in Cameroon.** The audit rated the effectiveness of controls in the administration and finance areas as partially satisfactory, with some improvement required. The following high-risk areas need to be addressed as a matter of priority: (a) insufficient segregation of duties in the eImprest area and insufficient supervisory review of imprest returns, which led to financial irregularities; and (b) two of the three field offices have not been subject to a documented security self-assessment and the Country Office has not prepared a plan to address security-related compliance issues. In 2017, the Regional Office for Africa conducted assurance activities of Direct Financial Cooperation, including the examination of a sample of supporting documents; however, the results of the review had not been formally reported to the Ministry of Health at the time of the audit. The Regional Office plans to issue a report with the results of this mission and recommendations to the Ministry of Health and finalize standard guidance by early 2018.

33. **Country Office in the Republic of the Congo.** The audit rated the effectiveness of controls in the administration and finance areas at the Country Office as partially satisfactory, with some improvement required. The high-risk areas brought to the attention of management included: (a) independent formal assurance activities for Direct Financial Cooperation were not conducted; (b) direct implementation activity reports were not prepared in a timely manner; (c) lack of a comprehensive system in place to record and track advances made to staff members for direct implementation activities; (d) extended periods of non-availability of the Country Office network; and (f) no formal process in place to prequalify and assess vendor performance (the Country Office should articulate a coherent procurement approach and use the Regional Office for Africa vendor list when possible). Other issues found requiring timely action by management related to exceptions to the WHO procurement rules, such as not systematically ensuring a competitive process for the procurement of services, and not using the appropriate expenditure type for procurement of goods. The

audit also noted untimely receipts of Direct Financial Cooperation reports; insufficient segregation of duties in the eImprest area; and ineffective inventory management practices and controls.

34. **Country Office in Pakistan.** The audit rated the effectiveness of controls in the administration and finance areas at the Country Office as partially satisfactory, with some improvement required. The Office noted significant improvement since the last operational audit performed in 2013. High-risk areas to be addressed by management as a priority included: (a) conducting independent assurance activities on Direct Financial Cooperation activities; (b) implementing appropriate warehouse and inventory management practices; (c) consistently applying competitive bidding procedures for procurement of services; (d) submitting donor reports in a timely manner; and (e) ensuring appropriate succession planning and knowledge transfer (the Country Office had major changes in international staffing and the audit noted that handover notes did not include sufficient detailed information on responsibilities and ongoing projects and functions). Other issues requiring timely action by management were to: (a) implement consistent induction and training practices; (b) continue efforts to recover Government sales tax due since 2014; (c) strengthen monitoring and follow-up with service contractors to ensure compliance with contractual provisions, and consistently document and provide evidence for the process of review and approval of deliverables; (d) implement systematic vendor performance evaluation; and (e) conduct regular reviews of vehicle logs, fuel consumption and maintenance costs.

35. **Procurement in the WHO African Region.** The Office conducted a limited scope audit of the procurement of goods initiated by budget centres across the African Region and selected services contracts for the Regional Office for Africa. Overall, the audit found that the controls implemented to mitigate the key risks in the procurement of goods and services at the Regional Office were partially satisfactory, with some improvement required. An improvement has been noted in some areas since the last operational audit of the Regional Office performed in 2015. Issues requiring timely action by Regional Office management were: (a) instances of late creation of purchase orders for procurement of goods and services in the Global Management System, such as after the receipt of an invoice; (b) while, in general, the procurement of goods was in compliance with procurement policies, the Office noted instances where the supervisory review by Regional Office procurement staff did not identify that the procurement of goods ensured best practices for competitive bidding, such as: during communication with vendors in requests for a quotation, restrictive specifications of the items to be procured, and missing documentation of requests for bids submitted to the vendors (although the quotations received were available). These practices do not ensure that best value for money is obtained; (c) extension of service contracts without timely evaluation of vendor performance; and (d) weaknesses in the handover process for movements of assets procured. The audit also noted a cross-cutting issue, in that the roles and responsibilities for the compliance validation of purchase requests, prior to the processing of purchase orders for procurement of goods, are not clearly defined between the Global Service Centre (Global Procurement and Logistics Unit) and the procurement units in the Regional Office. This issue needs to be addressed at an Organization-wide level.

Desk reviews

36. Operational audits were also performed in the form of desk reviews carried out from headquarters. These audits do not involve travel on site and use data available from the Global Management System and supporting documentation uploaded in the Enterprise Content Management system.

37. **Country Office in Papua New Guinea.** The audit rated the effectiveness of controls in the administration and finance areas at the Country Office as partially satisfactory, with some improvement required. The audit noted improvements in procedures and control effectiveness

compared to the previous audit conducted in 2011. Issues identified by the audit as requiring timely action by management included: (a) independent assurance activities on Direct Financial Cooperation transactions were not consistently conducted in a timely manner; (b) the absence of formal performance evaluation of service providers; (c) using service contract modalities that are inappropriate to the nature of the service; (d) an excessive number of staff members with “Procurement Requestor” responsibility in the Global Management System; (e) late approval of travel requests; and (f) the need to update the assessment of the Minimum Operating Security Standards of the Office.

38. **Country Office in Djibouti.** The audit rated the effectiveness of controls in the administration and finance areas as partially satisfactory, with some improvement required. The following areas of high residual risk required immediate attention: (a) procurement of goods was not conducted in a competitive and transparent manner; (b) 43% of Direct Financial Cooperation agreements issued during 2015–2016 were overdue as at February 2017, leading to the Country Office not issuing any new Direct Financial Cooperation agreements since June 2016; (c) formal independent assurance activities were not carried out on Direct Financial Cooperation; and (d) there was no formal plan established to address the main weaknesses in internal controls identified in the Internal Control Framework self-assessment checklist to enable the effective monitoring of progress on remediation actions.

39. **Country Office in Malaysia.** The audit rated the effectiveness of controls in the administration and finance areas at the Country Office as satisfactory. Nevertheless, the audit identified some areas requiring attention by management, including: (a) improving the segregation of duties in the eImprest function; and (b) ensuring that procurement transactions are supported by appropriate documentation. Regarding the current structure, the audit also recommended a functional review of the staffing of the Country Office, including consideration of potential operational synergies with the Global Service Centre in Kuala Lumpur.

Other audit matters

40. In 2017, the Office conducted a review of the procurement process at the Partnership for Maternal, Newborn and Child Health at the request of its Executive Director, and an audit of service continuity at the International Computing Centre at the request of its Management Committee.

41. The report on the audit of awards, which was part of the 2017 plan of work, was still in draft at the time of preparing this report, therefore the results of this audit will be reported in 2019.

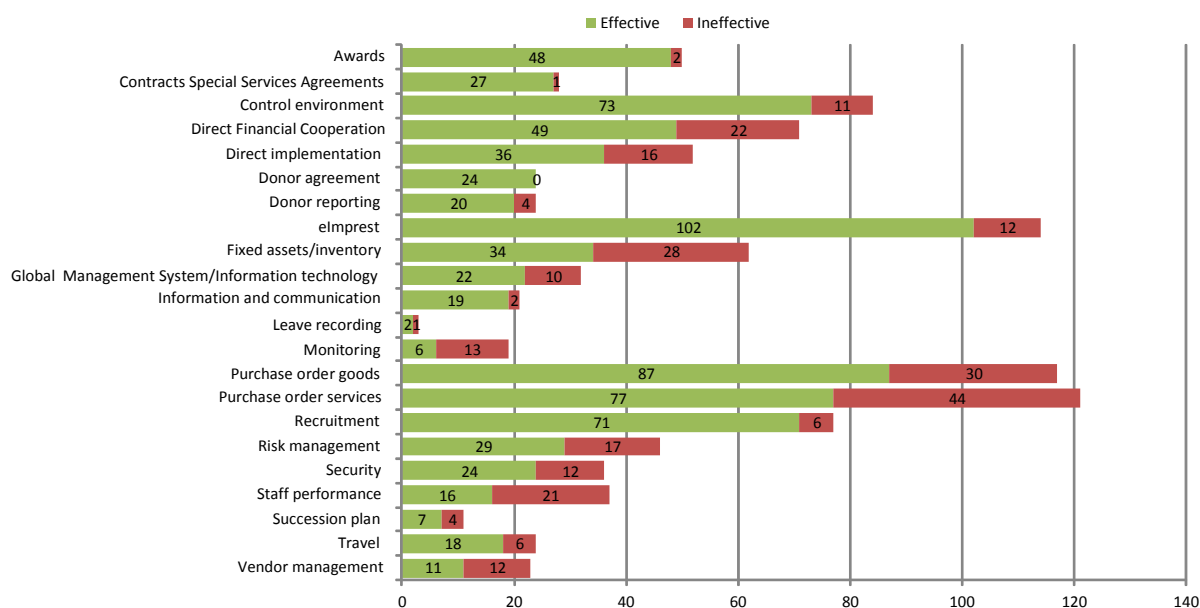
ANALYSIS OF AUDIT FINDINGS

42. The Office has updated its meta-analysis of the results obtained from country audits conducted in the period 2015–2017, in order to (a) demonstrate the trend in compliance with WHO’s rules and regulations (see Annex 1); and (b) highlight the process areas¹ that represent the greatest challenges. In relation to (b), the graph below (see Fig. 1) provides an indicator suggesting the relatively high level

¹ For the main testing exercise, internal controls have been grouped under the elements of the COSO framework of the Committee of Sponsoring Organizations of the Treadway Commission (see paragraph 13) and individual process areas: control environment; risk management; 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 services agreements; security; information and communication; and monitoring.

of “control ineffectiveness”¹ in the major process areas. It is noted that important weaknesses in the internal control environment persist, for example, in the areas of procurement of goods and services, fixed assets and inventory, Direct Financial Cooperation, staff performance assessment, and vendor management.

Fig. 1. Operating effectiveness of internal controls in country audits, by process (results of audits performed in 2017, *n* = number of tests performed)



43. The chart contained in Annex 1A provides a more detailed analysis of the audit findings by process area in the period 2015–2017. The results of the work carried out in 2017 continue to demonstrate that, although there is a wide range of compliance effectiveness with WHO rules and regulations, overall the process areas show a similar level of operating effectiveness as in 2016, with vendor management and fixed assets/inventory being considered as unsatisfactory. In response to requests from Member States, further analysis of regional differences in compliance has been prepared. The chart contained in Annex 1B describes the operating effectiveness of internal controls in the WHO country offices consolidated by region.

Operating effectiveness of internal controls and residual risk

44. The overall conclusions on the operating effectiveness of internal controls from the audits conducted in 2017 were found to be slightly lower than in 2016. A total of 81% of the overall conclusions are within the tier 1 and 2 ratings (they were found to have ratings that were either “satisfactory” or “partially satisfactory, with some improvement required”), in 2017, compared with 88% in 2016. Similarly, while the conclusions on the operating effectiveness of internal controls in regional offices and global cross-cutting areas, continue to improve to 78% in 2017 compared with 75% in 2016, there was a slight decline in country offices, which fell to 83% in 2017 compared with 100% in 2016. The conclusions suggest that the initiatives to improve accountability and compliance

¹ The Internal Control Framework identifies control objectives and control activities which, if implemented and operated effectively, could address the high-level risk considerations identified.

across the Organization continue to be reflected overall in a positive trend. However, as previously reported, it is expected that, in order to further enhance awareness of internal controls, it is increasingly important to focus Organization-wide efforts on improving individual managers' accountability in supervisory roles and functions in 2018 (in other words, to strengthen the "tone in the middle", with the responsibility for detecting errors as the first line of defence), as this will form the basis for management's assertions on the overall internal control environment. Furthermore, in the context of decentralized internal control activities and self-assessment, it is imperative that consequences for failures in internal control are strengthened in a harmonized manner and that they are monitored for effectiveness, so that they jointly contribute to mitigating risks and enhancing control effectiveness to a satisfactory level across the Organization. It is noted and very much welcomed that this particular issue is one of the priority areas in the Director-General's transformation agenda for 2018.

45. Based on the audit work, the Office identified the "top five areas" assessed as having the highest residual risk to the Organization's operations and achievement of results, and considered to require prompt attention by management: (1) strengthening assurance activities over Direct Financial Cooperation. The intended plans to conduct such activities have not been fully implemented in a consistent manner. The Office understands that the Regional Office for Africa has started implementing an assurance activities plan focusing on a risk-based approach to countries; (2) vendor management and procurement documentation; (3) inventory and fixed asset management; (4) resource mobilization, in terms of increasing the funding for some key programmes that remain underfunded (such as those addressing noncommunicable diseases, neglected tropical diseases, social determinants of health and the effects of climate change on health), given their high dependence on specified voluntary contributions; and (5) improving the alignment of the planned staffing levels with the mandates, strategic objectives and current staffing of the Programmes and/or Offices. Overall, we continue to observe that the monitoring of implementation of previous recommendations, to ensure a timely implementation of the corrective actions identified in previous reviews, has not yet lead to sustained improvement across the Organization.

IMPLEMENTATION OF AUDIT RECOMMENDATIONS

46. On a periodic basis, the Office follows up with management on the implementation status of internal audit recommendations. The Office then reports on the status of open audit recommendations and on the progress made since the prior reporting period. When reporting to Member States, the Office prepares cumulative implementation statistics for all its open recommendations since the date of its previous report to the Health Assembly (see Annex 2). During 2017, the Office implemented a web-based portal to facilitate the management and follow-up of audit recommendations – for both management and auditors – which provides automated email notifications of approaching milestones for providing updates on the progress of implementation. It should be noted that the Office reports on the status of outstanding recommendations using the agreed expected date of implementation for each recommendation, rather than relying on the time elapsed from the date when the report was issued. This more accurate approach suggests that progress on implementing audit recommendations has slightly decreased with 8.6% of outstanding open recommendations being considered as "past due", compared with 2.1% the previous year.

47. The Office has categorized the audit recommendations made in 2017 by audit risk category and significance (see Annex 3). In addition, attention has been focused on monitoring the progress of implementation of high-priority recommendations for most open audits, which are those considered as being highly significant and that require a relatively low level of effort to implement (see Annex 1).

48. Since the Seventieth World Health Assembly in May 2017, the Office has received updates on the progress of implementation of its audit recommendations. After review of the effectiveness of the progress reported, was able to close 12 audits (see Annex 4).

49. Table 1 highlights the cumulative annual and overall implementation rates as at 22 February 2018 for all reports issued since 1 January 2016.

Table 1. Overall audit recommendation implementation rates, as at 22 February 2018

Recommendation status	Number of recommendations		%		Average days in advance/late	
	2016	2017	2016	2017	2016	2017
Implementation not yet expected	262	491	53	75		
Closed as agreed	20	44	4	7	4	32
Closed with delay	81	30	16	5	(100)	(18)
In progress overdue	24	44	5	7	(211)	(110)
Open overdue	108	41	22	6	(83)	(50)
Total^a	495	650	100	100	–	–

^a The total number of recommendations includes draft reports, therefore there may be minor differences with the final reports.

INVESTIGATIONS

Reports of concern

50. In 2017, the Office received 82 reports of alleged wrongdoing. In comparison with reports of wrongdoing received in 2016, there was a significant increase in the number of cases of suspected fraud in relation to Staff Health Insurance claims submitted for reimbursement, and a constant number of reported thefts. The Office also noted a slight increase in the number of harassment allegations in 2017, while conflict of interest allegations increased from two to six allegations in 2017. Also, one alleged case of sexual exploitation and abuse, and three cases of alleged sexual harassment were reported to the Office in 2017. A detailed comparison of the typology of allegations over the period 2015–2017 is depicted in Table 2 below. “Failure to comply with professional standards” and “Other” included, respectively, allegations regarding private behaviour not affecting WHO and/or other types of wrongdoing not falling into other categories.

Table 2. Summary of reports of concern, by type, for the period 2015–2017

Types of reports of concerns	2015	2016	2017
Corruption	7	8	14
Fraud	23	32	30
Failure to comply with professional standards	16	15	4
Recruitment irregularity	7	5	10
Harassment	21	9	13
Sexual harassment	2	5	3
Sexual exploitation and abuse	–	–	1
Retaliation	3	–	1
Other	4	5	6
Total	83	79	82

51. During 2017, the Office has made significant progress in finalizing the older cases and closed 87 cases at different stages of the investigation process. At the time of drafting this report, the Office had 102 open cases, 23 under preliminary review, 38 under investigation, 11 for which the report was being drafted and 30 which were at the case closure stage. The Office estimated that 959 working days would be required to complete these cases.

52. In 2017, the Office issued 15 investigation reports. The allegations were substantiated in 11 of those cases, and the remaining four were found to be unsubstantiated or unfounded and were closed accordingly. A summary of the reports of substantiated allegations is provided in the following paragraphs. In many cases, action with regard to the individuals concerned is ongoing but in the cases where that action is concluded, this is stated.

53. **At a country office** (IR2017/1). A WHO Representative was found to have forged documents relating to purported transactions between the Organization and three non-existent nongovernmental organizations to implement technical activities in the amount of US\$ 42 334.

54. **At a country office** (IR2017/2). A former staff member presented falsified medical documents and received a total of US\$ 71 208 in health insurance reimbursement between April 2014 and May 2016. The staff member separated from the Organization on 20 June 2017.

55. **At a country office** (IR2018/1). A retired staff member was found to have violated the WHO Staff Health Insurance Rules by submitting false documentation to obtain and attempt to obtain unauthorized benefits from the Staff Health Insurance scheme in the amount of US\$ 113 211 between January 2013 and August 2016. The conduct may also constitute a violation of the national penal code.

56. **At a country office** (IR2018/2). A retired staff member was found to have violated the WHO Staff Health Insurance Rules by submitting false documentation to obtain and attempt to obtain unauthorized benefits from the Staff Health Insurance scheme in the amount equivalent to US\$ 63 785 between February 2014 and October 2016. The conduct may also constitute a violation of the national penal code.

57. **At a country office** (IR2018/3). A staff member was found to have violated the WHO Staff Health Insurance Rules when submitting false documentation to obtain and attempt to obtain unauthorized benefits from the Staff Health Insurance scheme in the amount equivalent to US\$ 18 943

between July 2014 and December 2015. The conduct may also constitute a violation of the national penal code.

58. **At a country office** (IR2018/4). A staff member was alleged to have violated the WHO Staff Health Insurance Rules by presenting falsified medical documents to obtain unauthorized benefits from the Staff Health Insurance scheme in the amount equivalent to US\$ 19 636 between September 2015 and May 2017. Owing to a loss of system records, the service provider could only state that the information appeared to be valid. In addition, the investigation found that there were irregularities in the documentation. Nevertheless, it was considered that there was insufficient evidence to prove that the staff member had obtained an unauthorized benefit from the Staff Health Insurance.

59. **At a regional office** (IR2017/3). A staff member presented falsified medical documents in an attempt to receive a total of US\$ 98,110 as health insurance reimbursement between March 2016 and November 2016. The staff member has since separated from the Organization. Follow-up actions included establishing measures to prevent the former staff member from being re-engaged and referral of this matter to the local authorities for the potential breach of national law.

60. **At a country office** (IR2017/4). A staff member assigned to the Fleet Management Unit failed to comply with due diligence in authorizing fuelling of vehicles for the work of the Organization. The negligence resulted in a loss of 3975 litres of fuel for a total cost of US\$ 1 987, including fuelling of vehicles owned by third parties that were unknown to the Organization.

61. **At a WHO-related entity** (IR2017/5). A staff member browsed sexually explicit websites and other non-work related websites during working hours. Also, other users of the building, where the staff member's office was located, could inadvertently view the sexually explicit material displayed on the computer screen.

62. **At headquarters** (IR2017/6). Allegations of harassment were raised against a supervisor in the professional category by a supervisee. The investigation found that whilst the supervisor may have been discharging managerial and supervisory responsibilities when he raised concerns about the supervisee's performance, the tone of language used could have had the effect of offending, humiliating and intimidating the supervisee.

63. **At a country office** (IR2017/7). A consultant working under a Special Services Agreement contract invited a former girlfriend to his work location on the promise of work, at which time he engaged in behaviour which was in direct contradiction with the Sexual Exploitation and Abuse Prevention and Response Policy. Accordingly, the Country Office ended the contract of the consultant and the matter was reported in accordance with the requirements of the Policy.

Prevention of theft

64. As a prevention measure, the Office has reviewed the reported incidents of theft at WHO during the period 2014–2017. There were a total of 25 cases of theft reported to the Office, which occurred at two regional offices, for a total amount of US\$ 188 592, detailed as follows: US\$ 15 000 in 2014; US\$ 71 730 in 2015; US\$ 47 807 in 2016; and US\$ 45 805 in 2017.

65. The review noted that although all the items, apart from vehicles, were stolen from WHO stores or other offices in the regions, the nature of the circumstances surrounding the matters raised prevented them from being able to be attributed to the responsibility of an individual. However, the Office believes that specific measures could have been implemented to prevent such theft, deter fraud,

and safeguard WHO assets, and therefore issued an advisory memorandum providing a number of recommendations to strengthen the related procedures and controls to management. The Office remains available to provide further advice on the implementation of these recommended preventive measures.

External review of the investigation function

66. The Uniform Principles and Guidelines for Investigations, issued by the Conference of International Investigators, acknowledge the need for investigation functions to periodically undergo an external quality assessment, in order to ascertain their conformity with the Organization's legal framework and generally accepted investigation standards. Also, the Joint Inspection Unit in its 2011 report on the investigations function in the United Nations System, recommended that the adequacy of resources and staffing of the investigation function of United Nations organizations should be reviewed every five years, on the basis of the recommendations of their respective audit/oversight committee. Accordingly, in 2017, the Director of the Office, senior management, and the Independent Expert Oversight Advisory Committee, decided that an independent external assessment of the WHO investigation function was timely.

67. Following a call for expressions of interest from eminent investigation practitioners, the former head of the United Nations oversight function and former deputy-head of a European Commission oversight function, were identified as the most suitably qualified candidates to constitute the external review panel. The objectives of the review were to: (a) review the adherence of the investigation function to the Office's charter, internal investigation guidelines, other relevant WHO policies, and the Uniform Principles and Guidelines for Investigation; and (b) make recommendations, as appropriate, to improve the WHO Investigation function, with regard to internal practices, internal guidelines and policies, or the enabling environment within the Organization for the function to operate effectively and efficiently.

68. The assessment, conducted between June and October 2017, concluded that the WHO Investigation function was in overall conformity with generally accepted standards for Investigations in international organizations, as reflected in the Uniform Principles and Guidelines for Investigation. However, the panel suggested that there were opportunities for improvement in certain areas. The list of recommendations made, along with the status of their implementation, is provided in Annex 6.

ASSESSMENT OF CORPORATE RISKS

69. An integrated element of the planning process in all the audits performed by the Office is to systematically review the risk registers of the departments and units audited. The scope of the testing of these aspects of risk management (risk awareness, risk identification, and risk mitigation) includes, where appropriate, the alignment of the risks identified in the risk register and the related programme budget reporting.

70. In January 2017, the Secretariat published the WHO Principal Risks, which were reportedly identified based on a top-down assessment of risks by senior management to supplement a bottom-up risk management process. The Principal Risks were then updated in the middle of 2017. In response to requests from Member States, the Office has analysed the audit work conducted in 2017 against the principal risks, the results of which are available in Annex 5. The work of the Office will continue to be mapped to these principal risks and the follow-up of the related recommendations supporting significant risks and risk-response actions identified by management. For example, in relation to the two risk areas with higher current level of risk critically according to management:

- **WHO Health Emergencies Programme:** In 2017, the Office added specific testing in the audit risk matrix to assess the effectiveness of the Organization's readiness and response to emergencies. In 2017, the Office conducted integrated audits of the WHO Health Emergencies Programme at the Regional Office for the Western Pacific (audit report 17/1114) and of WHO in Turkey (audit report 17/1088), the latter of which includes the contribution of WHO to the humanitarian response to the protracted emergency associated with the ongoing crisis in Syria. The Office also continues to monitor the implementation of the recommendations made in audit report 15/996, Performance audit of the containment of the 2014 Ebola virus disease, in order to help the design of the new WHO Health Emergencies Programme's administrative procedures and functions.
- **Polio transition:** In 2017, polio transition plans were reviewed during country office audits, where applicable. For example, polio transition was reviewed during the integrated audit of the WHO Country Office in India (audit report 17/1081). The plan of work of the Office for 2018 includes a review of polio transition plans.

REGION OF THE AMERICAS

71. With regard to the situation in the Region of the Americas, the Auditor General of the Office of Internal Oversight and Evaluation Services (IES), confirmed in his 2017 report to the Pan American Sanitary Bureau¹ (PASB) that "IES has observed steady improvements in the PASB's first and second lines of defence in recent years. In 2016, however, IES had found a temporary deterioration in the effectiveness of both lines. This was a consequence of a transitional period in which the implementation of the PASB Management Information System (PMIS) modernization project had redefined and disrupted many internal controls, most notably in terms of budgetary processes. In 2017, IES found a recovery and improvement in internal controls as the PMIS modernization project improved information flows in the PASB and delivered more robust, automated internal controls. In 2017, therefore, some of the expected enhancements to internal controls arising from the PMIS modernization project started to materialize, reinforcing the longer-term trend of improving internal controls".

72. The Office of Internal Oversight and Evaluation Services (IES) also reported that "based on the internal oversight work performed in 2017, IES did not identify any significant weaknesses in internal controls that would seriously compromise the achievement of PAHO's strategic and operational objectives. More broadly, IES's overall opinion on the PASB's internal control environment in 2017 is that it continued to provide reasonable assurance over the accuracy and timely recording of transactions, assets, and liabilities, and over the safeguarding of assets. IES believes that the work it has conducted provides a reasonable basis for its opinion". As in previous years, IES continued to advise management that "both the linking of internal controls to risks and the linking of risks to Organizational objectives needs to be clearer. A more rigorous articulation of the connections between the Organization's objectives, risks, and risk-mitigating internal controls is an ongoing process that is essential to the further strengthening of PASB's internal control environment."

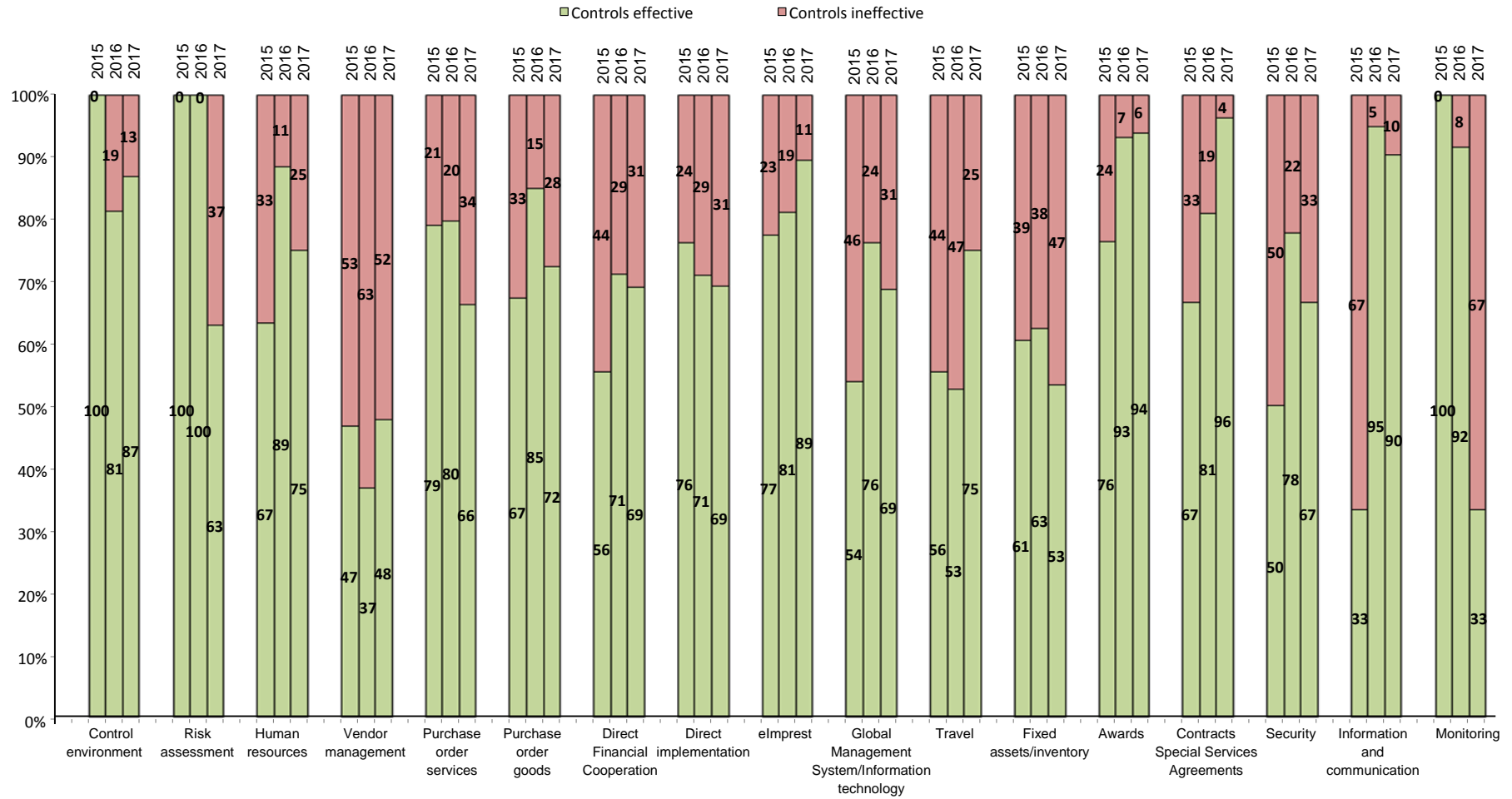
ACTION BY THE HEALTH ASSEMBLY

73. The Health Assembly is invited to note the report.

¹ IES draft report to the 162nd session of the Executive Committee.

ANNEX 1A

TRENDS IN OPERATING EFFECTIVENESS OF INTERNAL CONTROLS (OPERATIONAL SECTION) IN WHO COUNTRY AUDITS, OVER TIME, CONDUCTED BETWEEN 2015 AND 2017



ANNEX 1B

OPERATING EFFECTIVENESS OF INTERNAL CONTROLS IN AUDITS CONDUCTED BETWEEN 2015–2017

Summary of effectiveness of internal controls – Organization-wide, by region and at headquarters for the period 2015–2017							
	WHO	Africa	South-East Asia	Europe	Eastern Mediterranean	Western Pacific	Headquarters
	%						
Overall control effectiveness	75	73	73	69	70	88	79
Control environment	85	78	81	67	84	90	79
Risk management	78	58	91	100	100	92	70
Human resources	75	69	69	63	73	96	80
Vendor management	44	31	50	25	23	63	33
Purchase order services	74	80	58	55	66	81	82
Purchase order goods	76	81	77	82	67	81	82
Direct Financial Cooperation	68	63	57	Not tested	59	90	72
Direct implementation	71	66	67	Not tested	78	Not tested	69
eImprest	84	86	83	74	76	86	81
Global Management System/Information technology	66	58	75	80	67	90	67
Travel	62	57	83	75	68	75	67
Fixed assets/inventory	58	57	47	36	47	80	64
Awards	89	89	85	86	83	100	93
Contracts Special Service Agreements	82	87	100	100	56	100	Not tested
Security	67	70	57	50	53	90	40
Information and communication	89	90	83	80	91	100	83
Monitoring	56	33	100	100	67	100	0

Note: includes operational sections of WHO Country Office audits (no Regional Office audits) and headquarters audits (headquarters integrated audits and headquarters operational audits).

ANNEX 2

STATUS OF OPEN RECOMMENDATIONS AS AT 22 FEBRUARY 2018

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 8 March 2017				Current status as of 22 February 2018				Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High significance overdue not closed*	High priority** overdue not closed*	Comments on changes since previous status report	
						Implementation not yet due	Overdue open	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue open	Overdue in progress						Closed
Audit Reports of 2012 Workplan																			
12/884	Declarations of interests	Director/CRE	2012/06	5.7	21	0	0	7	14	21	0	0	7	14	67%	33%	5	0	No response received from the auditee during the period
12/906	Department for Governing Bodies and External Relations	Director/GBS	2013/04	4.8	30	0	0	9	21	30	0	0	8	73%	27%	5	2	1 recommendation has been closed during the period	
Audit Reports of 2013 Workplan																			
13/926	Procurement at the Global Service Centre	ADG/GMG	2013/12	Audit closed 09/2017	18	0	0	7	11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
Audit Reports of 2014 Workplan																			
14/944	Direct Financial Cooperation Activities at WHO	Comptroller	2014/09	Audit closed 05/2017	33	0	0	6	27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
14/958	Global Audit of Travel	ADG/GMG	2015/04	Audit closed 05/2017	23	0	0	9	14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
14/973	Regional Office for Europe (EURO)	RD/EURO	2015/08	Audit closed 12/2017	16	0	1	4	11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
Audit Reports of 2015 Workplan																			
15/1011	Country Office in South Sudan	RD/AFRO	2016/06	1.7	40	0	4	29	7	40	0	1	12	27	68%	33%	9	0	20 recommendations have been closed during the period
15/1025	Technical Service Agreements of the Special Programme of Research, Development and Research Training in Human Reproduction	ADG/FWC	2016/03	Audit closed 09/2017	3	0	0	1	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 8 March 2017				Current status as of 22 February 2018				Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High significance overdue not closed*	High priority** overdue not closed*	Comments on changes since previous status report	
						Implementation not yet due	Overdue open	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue open	Overdue in progress						Closed
15/985	Agreements for Performance of Work at Headquarters	ADG/GMG	2016/01	2.1	29	0	0	14	15	29	0	0	2	27	93%	7%	2	0	12 recommendations have been closed during the period
15/986	Country Office in Kenya	RD/AFRO	2016/02	2.0	31	0	0	1	30	31	0	0	1	30	97%	3%	1	0	No response received from the auditee during the period
15/995	WHO elmprest System	ADG/GMG	2016/03	Audit closed 05/2017	15	0	0	5	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
15/996	Containment of the 2014 Ebola virus disease in West Africa – operational support to affected countries	EXD/WHE	2015/10	2.3	89	0	0	83	6	89	0	0	58	31	34%	66%	38	3	25 recommendations have been closed during the period
Audit Reports of 2016 Workplan																			
16/1020	WHO Country Office, Moscow, Russian Federation	RD/EURO	2016/06	Audit closed 10/2017	12	0	0	1	11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
16/1021	WHO in the United Republic of Tanzania	RD/AFRO	2016/05	1.7	37	0	11	2	24	37	0	0	3	34	92%	8%	1	0	10 recommendations have been closed during the period
16/1022	WHO Country Office, Beirut, Lebanon	RD/EMRO	2017/03	Audit closed 09/2017	13	13	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
16/1023	WHO Country Office, Malé, Maldives	RD/SEARO	2016/10	Audit closed 06/2017	21	21	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
16/1024	WHO Country Office, Kigali, Rwanda	RD/AFRO	2016/09	Audit closed 11/2017	13	13	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
16/1026	Global Management System User Provisioning	ADG/GMG	2017/02	1.0	20	20	0	0	0	20	5	0	13	2	13%	65%	6	0	2 recommendations have been closed during the period
16/1027	Oracle workflow and project approval application controls	ADG/GMG	2017/03	1.0	15	15	0	0	0	15	15	0	0	0	Not due yet	0%	0	0	Not due yet

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 8 March 2017				Current status as of 22 February 2018				Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High significance overdue not closed*	High priority** overdue not closed*	Comments on changes since previous status report	
						Implementation not yet due	Overdue open	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue open	Overdue in progress						Closed
16/1033	Health Systems Governance and Financing at Headquarters	ADG/HIS	2016/11	1.3	36	36	0	0	0	36	0	7	17	12	33%	67%	16	9	12 recommendations have been closed during the period
16/1043	Communicable Diseases Cluster at the Regional Office for Africa	RD/AFRO	2017/03	1.0	82	82	0	0	0	82	0	41	19	22	27%	73%	33	14	22 recommendations have been closed during the period
16/1049	Country Office in Comoros	RD/AFRO	2017/01	1.1	11	11	0	0	0	10	0	0	4	6	60%	40%	2	0	6 recommendations have been closed during the period
16/1059	Country Office in Ghana	RD/AFRO	2017/03	0.9	17	17	0	0	0	17	0	0	4	13	76%	24%	2	0	13 recommendations have been closed during the period
16/1060	WHO Regional Office for South-East Asia (SEARO)	RD/SEARO	2017/03	Audit closed 10/2017	14	14	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed since the last status update
16/1062	WHO Staff Health Insurance	ADG/GMG	2017/04	0.8	33	32	0	0	0	33	1	13	19	0	0%	97%	24	0	Action in progress for 19 of the previously open recommendations
16/1069	Maternal, Newborn, Child and Adolescent Health Department at headquarters	ADG/FWC	2017/05	0.8	51	51	0	0	0	53	0	1	5	47	89%	11%	1	0	47 recommendations have been closed during the period
16/1071	Regional Office for the Eastern Mediterranean	RD/EMRO	2017/01	1.0	31	20	0	1	10	31	0	0	2	29	94%	6%	2	0	19 recommendations have been closed during the period
Audit Reports of 2017 Workplan																			
17/1077	Country Office in Djibouti	RD/EMRO	2017/10	0.3	N/A	N/A	N/A	N/A	N/A	18	0	0	9	9	50%	50%	5	0	8 recommendations have been closed during the period
17/1078	Prevention of Noncommunicable Diseases Department at headquarters	ADG/NMH	2017/05	0.7	N/A	N/A	N/A	N/A	N/A	25	1	0	0	24	100%	0%	0	0	No response received from the auditee during the period
17/1079	WHO headquarters	ADG/GMG	2017/12	0.2	N/A	N/A	N/A	N/A	N/A	51	50	0	0	1	100%	0%	0	0	1 recommendation has been closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 8 March 2017				Current status as of 22 February 2018				Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High significance overdue not closed*	High priority** overdue not closed*	Comments on changes since previous status report	
						Implementation not yet due	Overdue open	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue open	Overdue in progress						Closed
17/1081	WHO in India	RD/SEARO	2017/12	0.2	N/A	N/A	N/A	N/A	N/A	44	14	4	8	18	60%	27%	4	0	18 recommendations have been closed during the period
17/1082	Country Office in Niger	RD/AFRO	2017/11	0.3	N/A	N/A	N/A	N/A	N/A	36	30	6	0	0	0%	17%	1	0	No response received from the auditee during the period
17/1088	WHO in Turkey	RD/EURO	2017/08	0.5	N/A	N/A	N/A	N/A	N/A	36	0	25	1	10	28%	72%	17	6	4 recommendations have been closed during the period
17/1091	Communicable Diseases Department at the Regional Office for the Middle East	RD/EMRO	2017/08	0.5	N/A	N/A	N/A	N/A	N/A	18	11	3	2	2	29%	28%	3	0	Action in progress for 1 of the previously open recommendations
17/1092	Regional Office for Europe	RD/EURO	2017/12	0.2	N/A	N/A	N/A	N/A	N/A	34	34	0	0	0	Not due yet	0%	0	0	Not due yet
17/1105	Department of Public Health, Environmental and Social Determinants of Health at headquarters	ADG/CED	2017/12	0.2	N/A	N/A	N/A	N/A	N/A	42	41	0	1	0	0%	2%	1	0	Action in progress for 1 of the previously open recommendations
17/1096	Country Office in Mali	RD/AFRO	2017/08	0.5	N/A	N/A	N/A	N/A	N/A	36	0	3	23	10	28%	72%	13	0	1 recommendation has been closed during the period
17/1103	Office 365 Cloud Email	ADG/GMG	2018/02	0.1	N/A	N/A	N/A	N/A	N/A	7	7	0	0	0	Not due yet	0%	0	0	Not due yet
17/1112	Service Continuity at UNICC	UNICC	2018/02	0.1	N/A	N/A	N/A	N/A	N/A	10	10	0	0	0	Not due yet	0%	0	0	Not due yet
17/1114	WHO Health Emergencies Programme at the Regional Office for the Western Pacific	RD/WPRO	2018/02	0.1	N/A	N/A	N/A	N/A	N/A	47	47	0	0	0	Not due yet	0%	0	0	Not due yet
17/1106	Country Office in Cameroon	RD/AFRO	2018/02	0.2	N/A	N/A	N/A	N/A	N/A	34	34	0	0	0	Not due yet	0%	0	0	Not due yet
17/1095	Country Office in Equatorial Guinea	RD/AFRO	2018/02	0.2	N/A	N/A	N/A	N/A	N/A	40	40	0	0	0	Not due yet	0%	0	0	Not due yet
17/1083	Country Office in Malaysia	RD/WPRO	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	11	-	-	-	-	-	-	-	-	N/A
17/1086	Human Resources Management at the Global Service Centre	ADG/GMG	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	30	-	-	-	-	-	-	-	-	N/A

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 8 March 2017				Current status as of 22 February 2018				Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High significance overdue not closed*	High priority** overdue not closed*	Comments on changes since previous status report
						Implementation not yet due	Overdue open	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue open	Overdue in progress					
17/1090	Country Office in Pakistan	RD/EMRO	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	33	-	-	-	-	-	-	-	N/A
17/1094	Country Office in the Republic of Congo	RD/AFRO	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	28	-	-	-	-	-	-	-	N/A
17/1097	Procurement of Goods and Selected Services Contracts at the Regional Office for Africa	RD/AFRO	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	15	-	-	-	-	-	-	-	N/A
17/1113	WHO in Sierra Leone	RD/AFRO	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	29	-	-	-	-	-	-	-	N/A
17/1118	Procurement Review at the Partnership For Maternal, Newborn and Child Health	PMNCH	Draft (***)	N/A	N/A	N/A	N/A	N/A	N/A	16	-	-	-	-	-	-	-	N/A

Total recommendations

754	345	16	179	213	1214	502	104	218	390
100.0%	45.8%	2.1%	23.7%	28.3%	100.0%	41.4%	8.6%	18.0%	32.1%

Total recommendations closed before the due date

98
25.1%

* Not closed = either open or in progress

** High priority = High significance and low implementation effort

*** Report currently in draft, due to be finalized in February/March 2018.

Legend: Explanations of colour coded conditional formatting

Number of years since report issued: criteria	
0.8	Final report issued less than one year ago
1.1	Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an audit by the Office of Internal Oversight Services)
1.3	Final report issued more than 1.3 years ago (i.e. > than the target closing time for an audit by the Office of Internal Oversight Services)

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

Percentage of overdue implementation: criteria	
>50%	More than 50% overdue
15% to 50%	Between 15% and 50% overdue
<15%	Less than 15% overdue

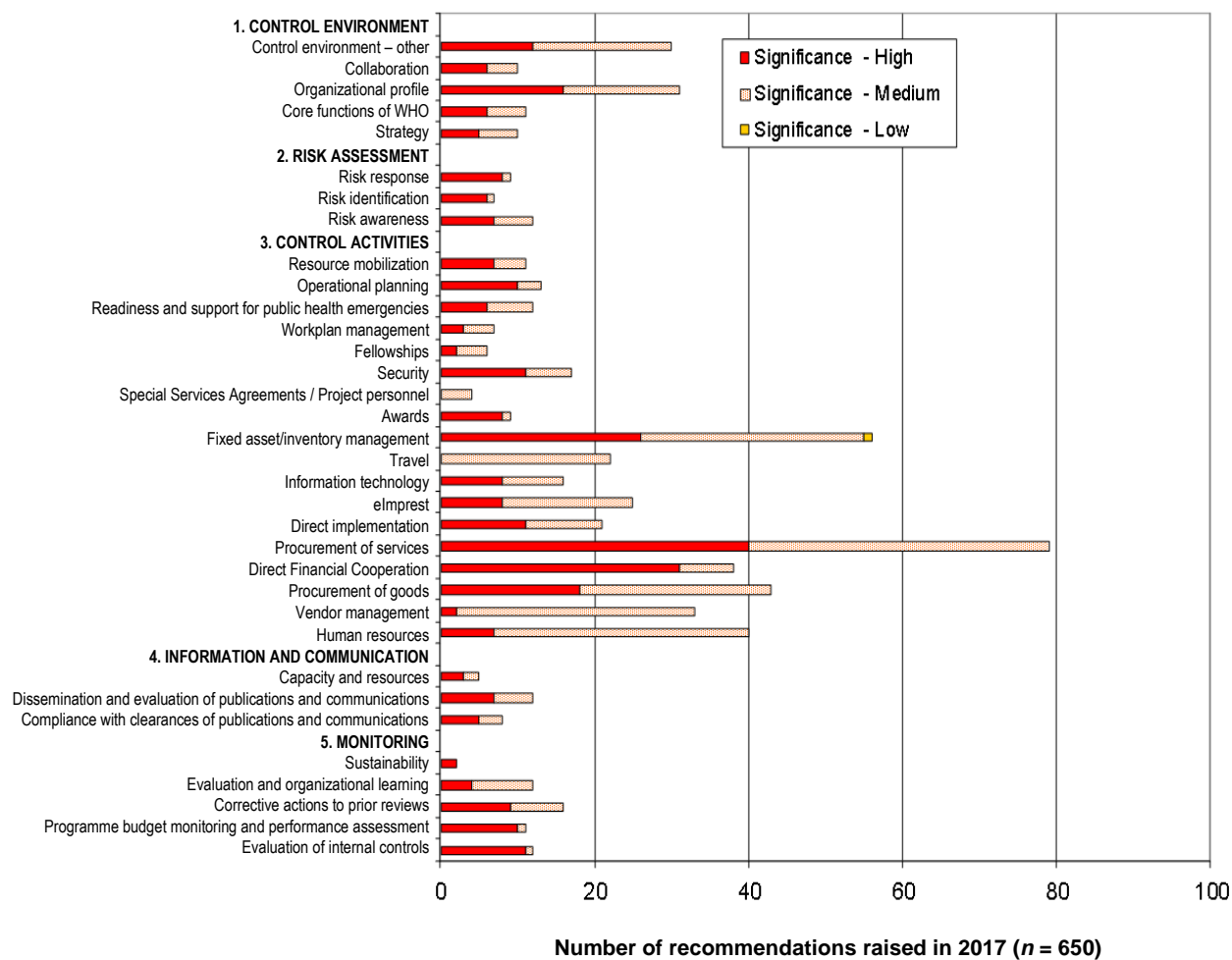
High significance overdue not closed: criteria	
N/A	Response from auditee not due yet
>= 1	One or more recommendations of high significance overdue
0	No recommendations of high significance overdue

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

ANNEX 3

**BREAKDOWN OF THE AUDIT RECOMMENDATIONS MADE IN 2017
BY AUDIT RISK CATEGORIES AND SIGNIFICANCE (n=650)**

Significance per area of recommendation



ANNEX 4

LIST OF AUDITS CLOSED SINCE MARCH 2017 (AS AT 22 FEBRUARY 2018)

Audit no.	Audit title	Date of final report	Closing date	Months to close the audit
13/926	Procurement at the Global Service Centre	12/2013	09/2017	45
14/944	Direct Financial Cooperation Activities at WHO	09/2014	05/2017	32
14/973	WHO Regional Office for Europe	08/2015	12/2017	28
14/958	Global Audit of Travel	04/2015	05/2017	25
15/1025	Technical Service Agreements of the Special Programme of Research, Development and Research Training in Human Reproduction	03/2016	09/2017	18
16/1020	Country Office in the Russian Federation	06/2016	10/2017	16
16/1023	Country Office in the Maldives	10/2016	01/2018	15
15/995	WHO eImprest System	03/2016	05/2017	14
16/1024	Country Office in Rwanda	09/2016	11/2017	14
16/1022	Country Office in Lebanon	03/2017	01/2018	10
17/1085	Country Office in Papua New Guinea	05/2017	01/2018	8
16/1060	WHO Regional Office for South-East Asia	03/2017	10/2017	7

ANNEX 5

**ASSESSMENT OF COVERAGE OF WHO'S PRINCIPAL RISKS IN
AUDITS CONDUCTED IN 2017**

WHO Principal Risks (July/August 2017)*			Examples of the Office-specific audit work related to the risks (2017)
Risk Reference	Risk area	Current level of risk criticality (changed from April 2017 indicated in brackets)	
RR01	Financing of Programme budget 2016–2017	– Significant(stable) – Moderate (stable)	<ul style="list-style-type: none"> • Routine audits cover internal measures to reduce expenditures as part of the review of the procurement and travel areas. • Integrated audits include a review of the resource mobilization area. • In 2017, the Office conducted an audit of Awards (audit report in progress) to help improve the management of awards and donor reporting.
RR02	Financing of Programme budget 2018–2019	Significant (new risk)	<ul style="list-style-type: none"> • This will be covered as part of the 2018 plan of work.
RR03	WHO Health Emergencies Programme (WHE)	Severe (stable)	<ul style="list-style-type: none"> • In 2017, follow-up was conducted on the implementation of the recommendations of the Performance Audit of the Containment of the 2014 Ebola Virus Disease (report 15/996). The audit focused on the operationalization of the Emergency Response Framework for Ebola and the implementation of the Ebola Response Roadmap. This audit provided input on the design of the Health Emergency Programme policies and served as an input for the other audit risk matrixes for country offices audits. • In 2017, the Office added specific testing in the audit risk matrix to assess the effectiveness of the Organization's readiness and response to emergencies. • In 2017, the Office conducted the integrated audits of the WHO Health Emergency Programme at the Regional Office for the Western Pacific (report 17/1114) and of WHO in Turkey – which included the contribution of WHO to the humanitarian response to the ongoing crisis in Syria (report 17/1088). • The 2018 plan of work includes audits of country offices affected by emergencies, such as Ethiopia, Yemen and Somalia.
RR04	Director-General's transition	Moderate (decreased)	–

WHO Principal Risks (July/August 2017)*			Examples of the Office-specific audit work related to the risks (2017)
Risk Reference	Risk area	Current level of risk criticality (changed from April 2017 indicated in brackets)	
RR05	Polio Transition	– Severe (stable) – Significant (stable)	<ul style="list-style-type: none"> In 2017, polio transition plans were reviewed during country offices audits, when applicable. For example, polio transition was reviewed during the integrated audit of WHO in India (report 17/1081). The 2018 plan of work includes a review of polio transition plans.
RR06	Fraud/corruption	Significant (stable)	<ul style="list-style-type: none"> Follow-up on the implementation of the recommendations of two of the information technology-related audits conducted in 2016 (reports 16/1026 and 16/1027), which provide input on the enhancement of integrated system controls and exception reporting. Routine audits include the review of Global Management System user access rights. Standard testing in most of the audits includes fraud related areas such as segregation of duties in the eImprest, payments and fixed assets areas. Previous audit reports have highlighted the need to conduct due diligences in relation to implementing partners activities (Direct Financial Cooperation), including nongovernmental organizations). In 2017, enhancement of the investigation capacity of the Office (two additional fixed-term Investigator posts). In 2017, the Office provided fraud awareness training during the Operations Officers' meeting at the WHO Regional Office for Africa; induction sessions of new staff at headquarters; and induction sessions of Heads of country offices. For 2018, the Office plans to provide fraud awareness training to staff as part of each audit. Active follow-up of outstanding audit recommendations.
RR07	Business continuity	Significant (stable)	<ul style="list-style-type: none"> Integrated audits include a review of the business continuity plans. Standard testing in audits of country offices includes a review of information technology back-up procedures and other physical security information technology controls. In 2017, the Office conducted an audit of service continuity at the International Computing Centre.
RR08	Cyber security	Significant (stable)	<ul style="list-style-type: none"> In 2017, a review of Office 365 Cloud Email (report 17/1103) was conducted. Partially covered with the two information technology audits conducted in 2016 (see section on fraud above).

* WHO Principal Risks (July/August 2017), prepared by WHO: http://www.who.int/about/finances-accountability/accountability/WHO_Principal_Risk_2017.pdf (accessed 13 February 2018).

ANNEX 6

**EXTERNAL QUALITY ASSESSMENT OF THE WHO INVESTIGATION FUNCTION –
LIST OF RECOMMENDATIONS AND IMPLEMENTATION STATUS**

No.	Recommendation	Response of the Office	Implementation status and expected target date for implementation
1	We recommend that the Office of Internal Oversight Services (IOS) initiate a revision of its Charter with a view to acknowledging explicitly the functional independence of IOS and to clarifying its mandate, including for investigating wrongdoing by non-staff personnel and vendors.	Agreed	Draft of new Charter under finalization, to be presented to the Programme, Budget and Administration Committee and the Independent Expert Oversight Advisory Committee. 31/03/2018
2	We recommend that IOS, in consultation with the Office of the Legal Counsel and the Department of Human Resources Management, develop a WHO Investigation Policy for approval by the Director-General and inclusion in the WHO eManual; such a Policy should comprehensively cover the investigation mandate and process, including the rights and obligations relating to investigations.	Agreed	30/06/2018
3	We recommend that a policy should be implemented of sharing harassment complaints with the alleged offender for comments before taking any other investigative steps, except in special circumstances. Include this in a standard operating procedure.	Agreed	30/04/2018
4	We recommend that IOS seek a robust and explicit mandate to investigate allegations of fraud, corruption and other wrongdoing, committed to the detriment of WHO by non-staff personnel or other third parties.	Agreed	31/03/2018
5	We recommend that IOS assume an active role in a future WHO vendor sanctions regime by investigating allegations of proscribed practices against WHO vendors. In that regard, IOS should pursue the inclusion of an investigation clause in the WHO general and contractual conditions. IOS should also initiate changes to the WHO website with a view to providing vendors and other external parties with information on reporting instances of suspected fraud and corruption.	Agreed	30/06/2018
6	We recommend including in the future WHO Investigation Policy provisions clarifying the procedures applicable in case of a conflict of interest situation, such as allegations of misconduct against the Director, IOS or other IOS personnel.	Agreed	30/06/2018
7	We recommend including in the future WHO Investigation Policy provisions clarifying the procedures applicable in case of allegations of misconduct against the Director-General and other elected officials.	Agreed	30/06/2018

No.	Recommendation	Response of the Office	Implementation status and expected target date for implementation
8	We recommend that IOS contribute to reviewing and revising the WHO Fraud Prevention Policy; the revised Policy should abolish the requirement for consultation with the Comptroller prior to taking investigative action.	Agreed	31/12/2018
9	We recommend including in the future WHO Investigation Policy a provision on interaction with and reliance on investigative offices of other International Organizations.	Agreed	30/06/2018
10	We recommend that IOS reassert its role as primary and preferred channel for reporting allegations of wrongdoing, modify its intranet page accordingly and establish a presence on the WHO website to that effect.	Agreed	31/03/2019
11	We recommend that IOS and CRE initiate a modification of the Integrity Hotline design, whereby those incident types, which clearly constitute categories of misconduct, are directly transmitted to IOS.	Agreed	30/06/2018
12	We recommend that IOS review and amend its guidance for intake and case prioritization and include in the future WHO Investigation Policy an explanation of the intake process and of the preliminary evaluation.	Agreed	Draft standard operating procedures drafted, amendments still need to be made. 31/03/2018
13	We recommend that IOS improve its caseload management by holding more frequent meetings of the Intake Committee and by giving higher priority to conducting preliminary reviews in order to close, as early as possible, those cases that do not warrant an investigation.	Agreed	Immediately
14	We recommend that IOS review, update and consolidate its guidance to Investigators, reflecting best practices and professional developments in the field of investigations in international organizations.	Agreed	Standard operating procedures and guidelines now available from the Investigation SharePoint. Continuous
15	We recommend that IOS modify the text of its notification to subjects in order not to make IOS's prior approval a precondition before contact is made with their legal representative, Ombudsman or Ethics Office.	Agreed	Notification to subject under revision. 31/03/2018
16	We recommend that IOS ensure that subject interviews be always conducted in the presence of two persons. IOS should also consider allowing the subject to be accompanied by an observer during the interview.	Not accepted -	Subject interviews are to the extent possible conducted with two individuals. All subject interviews are audio recorded and transcribed.
17	We recommend that IOS intensify its review of case files to ensure their completeness and consistency.	Agreed	31/12/2018
18	We recommend that IOS further develop and fine-tune its SharePoint case management system, define the needs for statistical reports and ensure consistency and completeness of data.	Agreed	30/06/2018 (In progress)

No.	Recommendation	Response of the Office	Implementation status and expected target date for implementation
19	We recommend that IOS, when submitting the investigation report to the Director-General or Regional Director, provide copies of the report to the Office of the Legal Counsel and to the Director HRD.	Agreed	Immediately
20	We recommend that IOS systematically identify those cases of misconduct, which constitute a serious crime, with a view to recommending to the Director-General referral to national authorities.	Agreed	Immediately
21	We recommend that IOS make more active use of management implications memoranda in order to bring to the attention of management deficiencies in internal control processes, policies and procedures identified in the course of investigative work.	Agreed	Continuous
22	We recommend that IOS establish time targets for completing preliminary reviews and for completing investigations, to serve as key performance indicators, and monitor their achievement.	Agreed	Immediately
23	We recommend that IOS engage external assistance for the quality assurance process of the investigation reports. Reports should be kept concise and, subject to the complexity of the case, short, should be accompanied by an executive summary and should contain clear and actionable recommendations, whose implementation should be monitored.	Not accepted	A new report template has been developed (including an executive summary) and is being piloted
24	We recommend that IOS further enhance its annual reporting to the World Health Assembly by including more analytical information, by limiting case specific details, focusing on investigation results, and by reporting on the outcomes achieved, including actual recoveries made.	Agreed	31/03/2019 (i.e. for the Seventy-Second World Health Assembly)
25	We recommend that IOS develop a strategy for strengthening its outreach activities and establish its presence on the WHO website and use this tool to inform staff members and other stakeholders about the investigation function and the investigation process.	Agreed	Continuous WHO website and other communication tool updates before 31/12/2018
26	We recommend that IOS establish an annual workplan for its investigation function, defining objectives, milestones and key performance indicators.	Agreed	Immediately
27	We recommend that IOS develop a training plan to ensure its investigators continuously enhance their knowledge, skills and other competencies; team-building efforts should be renewed to ensure cohesiveness and effectiveness of the enlarged Investigation Section.	Agreed	Started immediately and continuous activities

No.	Recommendation	Response of the Office	Implementation status and expected target date for implementation
28	Conduct risk-based review and closure of carryover cases, considering prioritization criteria (c.f. relevant standard operating procedures), and particularly, <ul style="list-style-type: none"> – Likelihood of achieving results, considering, effect of the lapse of time on the initial ground for investigation and effect of the lapse of time on the likelihood of management taking corrective measures; – Whether stakeholders and/or management expressed continuing interest in the case. 	Agreed	30/06/2018
29	We recommend that IOS strengthen the safekeeping of evidence and other strictly confidential documents by purchasing one or several additional safes for the Investigation Section. IOS should also ensure that the need for a properly soundproofed interview room is taken into account in the planning for the new WHO building.	Partially Agreed	31/12/2019 (Depending on external factors associated with WHO space management)

= = =