



**World Health
Organization**

SEVENTY-FIRST WORLD HEALTH ASSEMBLY
Provisional agenda item 16.2

A71/33 Corr.1
16 May 2018

Report of the Internal Auditor

CORRIGENDUM

Replace Annex 1B with revised Annex 1B overleaf.

ANNEX 1 B

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	75	77	80	69	87	74
Control environment	85	79	93	93	88	90	78
Risk management	78	56	86	86	100	100	100
Human resources	75	73	95	86	70	92	64
Vendor management	44	40	33	50	43	63	29
Purchase order services	74	80	57	62	71	86	86
Purchase order goods	76	83	71	81	64	83	70
Direct Financial Cooperation	68	64	74	Not tested	57	85	100
Direct implementation	71	66	83	Not tested	78	Not tested	67
eImprest	84	87	86	80	79	83	89
Global Management System/Information technology	66	63	63	80	64	78	50
Travel	62	57	50	75	68	67	50
Fixed assets/inventory	58	55	80	57	46	75	62
Awards	89	92	88	91	79	100	73
Contracts Special Service Agreements	82	88	78	100	56	100	Not tested
Security	67	71	40	75	53	90	80
Information and communication	89	89	100	100	73	100	100
Monitoring	56	29	100	100	63	80	75

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