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## **Report of the Internal Auditor**

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

1. The Committee considered two reports together: the report of the Internal Auditor and the report on progress on implementation of the external and internal audit recommendations.<sup>1</sup> The Secretariat's introduction of the reports included an update of data therein. The Committee welcomed the reports and expressed appreciation for the Secretariat's commitment to addressing issues raised by the Auditor.
2. The Committee highlighted the need for strengthening capacities, capabilities and internal controls at the country offices, especially in view of the vision outlined in the draft thirteenth general programme of work, 2019–2023 and the United Nations-wide reform process. In particular, the latter will lead to the enhancement of the Resident Coordinator system and could potentially have an impact on operations at the country level.
3. The Committee focused its interventions on the need to strengthen the investigation policy and increase the accountability of individual managers in their supervisory roles and functions; and on dealing effectively with reports of harassment, sexual harassment, and sexual exploitation and abuse, as well as with corruption, fraud (in particular relating to the Staff Health Insurance Fund) and theft.
4. The Committee welcomed the reported findings and the improved transparency; however, it raised concerns on late submission of donor reports. The Committee also noted that audit findings of regional and country offices were mostly "partially satisfactory" and that there were differences in the rating of the internal control effectiveness of operational processes between headquarters and the other levels of the Organization, with structures varying across the Organization and no standard compliance review procedure.
5. The Committee recommended that monitoring and review of regional and country offices be continued. In addition, it stressed the importance of raising awareness on compliance, risks and ethical behaviour together with the need for staff members to report potential transgressions.

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

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

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<sup>1</sup> Documents A71/33, A71/33 Corr.1 and A71/34.