

Report of the Internal Auditor

Sixth report of the Programme, Budget and Administration Committee of the Executive Board to the Sixty-fourth World Health Assembly

1. The fourteenth meeting of the Programme, Budget and Administration Committee of the Executive Board was held in Geneva on 12 and 13 May 2011 under the chairmanship of Dr Ali Jaffer Mohamed (Oman).¹
2. The Committee reviewed the report of the Internal Auditor and expressed satisfaction at the usefulness of the work performed. The Committee recognized the comments made by the External Auditor and the Chairman of the Independent Expert Oversight Advisory Committee on the comparative lack of resources of the Office of Internal Audit and Oversight Services and concurred that the function required significant strengthening, especially in the context of the Director-General's reform agenda. The Committee also voiced its concern regarding the impact on the audit coverage of country offices of the workload resulting from the newly transferred responsibilities for investigation of alleged cases of harassment, at a time when resources were lacking.
3. The Committee noted the Internal Auditor's findings on the main operational risks resulting from the suboptimal functioning of operational improvement initiatives, and from the dilution of the accountability framework, underpinned by a decentralized system based on individual responsibilities, without consequences for non-compliance.
4. The Committee expressed appreciation for the reporting and monitoring of the follow-up to the recommendations in the Internal Auditor's reports, with more detailed information being provided on implementation rates and the ageing of the recommendations. Given the current average of 1.3 years to close an audit report, the Committee reminded the Secretariat of the need to ensure timely implementation of the recommendations and emphasized the need to expedite the implementation of long-outstanding matters, notably the response concerning the enterprise risk-management system, reported as being outstanding since 2005. The Committee also requested the Secretariat to take action regarding the recurring nature of the weaknesses in internal controls in procurement, human resources, and management of direct financial cooperation at country level.
5. The Committee stated that it would welcome consideration by the Secretariat of full disclosure of Internal Audit reports to Member States to facilitate their understanding of the underlying issues.

¹ For list of participants, see document A64/45, Annex.

RECOMMENDATION TO THE HEALTH ASSEMBLY

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

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