

Report of the External Auditor

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

1. The twelfth meeting of the Programme, Budget and Administration Committee was held in Geneva on 14 May 2010 under the chairmanship of Dr M. Dahl-Regis (Bahamas).¹
2. The Committee welcomed the comprehensive report, which dealt with many aspects of importance for the Organization's work, finances and controls. The Committee noted the following salient points:
 - (a) The audit of financial statements for the financial period 2008–2009 revealed no weaknesses or errors that could be considered material to the accuracy, completeness and validity of the financial statements as a whole, and the External Auditor therefore placed an unqualified audit opinion on these statements for the financial period that ended 31 December 2009.
 - (b) The Committee observed that the report covered areas of great interest and relevance and wanted to ensure that sufficient time was given to allow adequate consideration of the issues raised.
 - (c) Concerning operations, the Committee appreciated that the External and Internal Auditors shared their reports and coordinated their schedules in order to ensure broad coverage and complementary efforts. The External Auditor informed the Committee that the Secretariat had been allowed one month to respond to audit recommendations. The External Auditor followed up the responses with validation visits to confirm implementation.
 - (d) Significant areas discussed by the Committee included internal controls, procurement procedures, functioning of the Global Management System, personal advances, bank reconciliations, and human resource processes at the Global Service Centre. The Committee noted the Director-General's acceptance of the recommendations and asked for timelines on implementation.

¹ For list of participants, see document A63/49, Annex.

(e) The Committee noted the comments of the Secretariat linking ongoing management reforms¹ to many of the issues raised in the report of the External Auditor, in particular difficulties stemming from the functioning of the Global Management System, data quality and user knowledge. The Committee was also informed that the significant recommendations would be taken up by the Independent Expert Oversight Advisory Committee.

RECOMMENDATION TO THE HEALTH ASSEMBLY

3. The Committee, on behalf of the Executive Board, recommends to the Sixty-third World Health Assembly adoption of the following draft resolution:

The Sixty-third World Health Assembly,

Having considered the report of the External Auditor to the Health Assembly;²

Having noted the eighth report of the Programme, Budget and Administration Committee of the Executive Board to the Sixty-third World Health Assembly,³

ACCEPTS the report of the External Auditor to the Health Assembly.

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¹ See document EBPBAC12/2.

² Document A63/37.

³ Document A63/56.