



**World Health
Organization**

**PROGRAMME, BUDGET AND ADMINISTRATION
COMMITTEE OF THE EXECUTIVE BOARD
Thirty-seventh meeting
Provisional agenda item 2.1**

**EBPBAC37/2
10 January 2023**

Report of the Independent Expert Oversight Advisory Committee

The Director-General has the honour to transmit herewith to the Programme, Budget and Administration Committee of the Executive Board, for the Committee's consideration at its thirty-seventh meeting, the report submitted by the Chair of the Independent Expert Oversight Advisory Committee (see Annex).

ANNEX

**REPORT OF THE INDEPENDENT EXPERT OVERSIGHT ADVISORY
COMMITTEE (IEOAC) TO THE PROGRAMME, BUDGET AND
ADMINISTRATION COMMITTEE, JANUARY 2023**

BACKGROUND

1. This report covers the thirty-eighth and thirty-ninth meetings of the IEOAC, held in June/July 2022 and October 2022, respectively, the latter meeting including the Committee's visit to the Regional Office for South-East Asia and the Country Office in India. The primary recommendations from these meetings, held mainly in person, are indicated below.
2. The members of IEOAC who participated in the above meetings (either in person or virtually) were: Mr J. Christopher Mihm (Chair), Mr Greg Johnson, Mr Bert Keuppens, Ms Beatriz Sanz Redrado and Mr Darshak Shah.
3. The Committee received the required support from management.
4. At the opening of each meeting, each Member of the Committee submitted their Declaration of Interest to ensure that no conflict existed with their current mandate.

**PREVENTION OF AND RESPONSE TO SEXUAL EXPLOITATION AND ABUSE,
AND HARASSMENT (PRSEAH)**

5. The Committee has received regular updates on the status of implementation of the Management Response Plan for preventing and responding to sexual exploitation and abuse, and the investigations currently ongoing in this area. This follows the report by the Independent Commission appointed to Investigate Allegations of Sexual Abuse and Exploitation during the response to the tenth Ebola virus disease epidemic in the provinces of North Kivu and Ituri in the Democratic Republic of the Congo.
6. The Committee commended WHO for the work done in this area and was impressed with the progress made thus far. Nevertheless, building upon and sustaining that progress is vital to ensuring that the needed cultural changes are instilled throughout the Organization. In addition, the Committee was pleased to hear that the implementation of the Management Response Plan is being regularly monitored and progress reported (including potential risks) to the Director-General and senior management on a weekly basis. Further, the Committee noted that while all efforts are being made towards prevention the Secretariat will have to continue to act promptly when new cases arise.
7. As the Committee was able to verify during its visit to the WHO South-East Asia Region, communication with heads of WHO country offices had been strengthened with a view to ensuring that addressing the prevention of and response to sexual exploitation, abuse and harassment (PRSEAH) is part of WHO's core mandate; that initial capacity is being built in this area; and that it is recognized that funding is linked to the Organization stepping up its efforts in this domain. In this regard, it was important to note that while WHO at all levels could do more to improve organizational culture and behaviour, genuine progress also required Member States' national governments to actively collaborate and be on board with actions taken and that the policy framework should be rolled out as planned.

8. In line with prior IEOAC recommendations, WHO senior management supported the launch of a pulse survey on sexual misconduct in the coming weeks and that it should be repeated on a regular schedule. In addition, a broader WHO all staff perception survey would be implemented by the Human Resources Department, as recommended by the Committee. The findings of the staff pulse survey on sexual misconduct will inform the three-year strategy being developed. **At the same time, noting the multiple staff surveys in WHO, the Committee recommended that these surveys be rationalized or consolidated.**

9. The Committee agreed with the Secretariat that going forward there would be an increase in the number of allegations reported. This should not necessarily be negatively interpreted as it confirmed that things are changing in the organizational culture and that staff feel more comfortable and supported when raising concerns. **At the same time, it was noted that the investigations function for dealing with misconduct would need to be stabilized and sustained. In this regard, there would need to be strengthening of capacity in the Department of Human Resources and Talent Management as well.**

10. The Committee acknowledged the challenges faced by the Secretariat as far as PRSEAH matters were concerned in relation to implementing partners. In this regard, the Secretariat highlighted that WHO had joined the United Nations Partners portal to have access to partners' information across the agencies. The Committee expressed its appreciation for the progress made in finalizing the relevant policies and for the fact that the Secretariat was following up to see whether these policies were being followed. It further noted the need to prioritize and show interdependencies among the activities planned in the Management Response Plan.

11. The Committee discussed the importance of the future sustainability of funding in the PRSEAH area (beyond the currently approved US\$ 50 million), and the capacity to attract and retain staff with the right skill sets.

12. Finally, the Committee would like to highlight its involvement in providing oversight on the preparation of the independent audit report on the Organization's policies and procedures for investigating sexual exploitation, abuse and harassment (SEAH) allegations. With the completion of the report, the Committee will monitor the management response to the findings and recommendations. In this regard, the Committee was made aware of the fact that the Management Response Plan has integrated the recommendations from the independent audit by PricewaterhouseCoopers of the handling of sexual exploitation and abuse and sexual harassment cases by the WHO Office of Internal Oversight Services and the WHO Department of Compliance, Risk Management and Ethics. The Committee also benefited from closed-door discussions with the Head of Investigation and Senior Advisor on PRSEAH cases that remain open. In particular, with regard to the current split of investigative functions, the Committee was consulted and expressed its support for the Secretariat's proposal to place these functions within the same structure, under the Office of Internal Oversight Services.

VISIT TO THE REGIONAL OFFICE FOR SOUTH-EAST ASIA AND COUNTRY OFFICE IN INDIA

13. As part of the Committee's regular visits to WHO regional and country offices, it visited the Regional Office for South-East Asia and the Country Office in India from 10 to 14 October 2022. During the visit, the Regional Director, Dr Poonam Khetrpal Singh, and regional senior management welcomed the Committee and presented a detailed overview of the Region and its challenges.

14. The Region has 11 Member States¹ and as many country offices. At the same time, with more than 2 billion people, it represents 26% of the global population, 30% of the global poor and 26% of the global disease burden. In addition, it is a natural disaster-prone region. Approximately 80% of the budget allocated to the Region is dedicated to country support and operations. This percentage increased to 90% during the COVID-19 response. On the other hand, the uneven availability of funding across strategic priorities remains an issue and is being tackled through strategic dialogues. At present WHO is working globally to match and align the specified funding with the needs of the different countries.

15. In relation to the alignment of work between headquarters and the regions, the Regional Office explained that over a period of time there had been a conscious move to work as one Organization, which was healthy. Various initiatives from the Director-General, including regular Global Policy Group meetings and transformation initiatives, were the right move for bringing “unity in this diversity” for an Organization which was structured to be decentralized.

16. As far as the regional programmatic priorities were concerned, the Regional Director and senior management explained that in 2014 the South-East Asia Region had identified its eight flagship priorities.² These were fully aligned with the Sustainable Development Goals as well as WHO’s Triple Billion targets. Despite the challenges posed by COVID-19 in the Region, focused efforts had resulted in notable public health achievements, including, disease elimination, and significant progress in preparedness for and management of health emergencies.

17. The Committee was impressed by the regional leadership and its clearly articulated vision on how to contribute to public health outcomes through the flagship initiatives. In addition, the Committee reviewed the key performance indicators (KPIs) for the Region (outstanding direct financial cooperation (DFC) reports, overdue donor reports, compliance with performance management development system (PMDS) deadlines, programme budget implementation, among others), and welcomed the positive trend as compared to other major offices. In addition, there were no long-standing overdue internal audit observations in the Region. Further, when reviewing the audit of the Regional Office, the Committee noted that the auditor’s report concluded that the operational effectiveness of the internal controls implemented to mitigate the key risks in the office was assessed as satisfactory, and that no ineffective controls were identified with a high level of residual risk. With regard to risk management, the Committee noted that the key risks identified at headquarters, such as cybersecurity and funding shortfalls, also existed at the regional level. It further noted that the risk management systems in place in the Region could evolve towards a more mature level at both regional and country office levels.

18. As part of the agenda, a country case study was presented by the WHO Representative for Sri Lanka against the backdrop of the current political situation, the financial crisis, and its impact on country office operations. The Committee expressed appreciation for various innovative solutions for effectively coordinating with the Ministry of Health and other United Nations agencies and health partners, as well as the focus on staff well-being. In addition, discussions were also held on the current situation and operational challenges in the Democratic People’s Republic of Korea and Myanmar.

19. On the issue of PRSEAH, the Regional Office for South-East Asia confirmed its zero-tolerance approach which has been clearly communicated to all staff. In full alignment with the Organization-wide

¹ Bangladesh, Bhutan, Democratic People’s Republic of Korea, India, Indonesia, Maldives, Myanmar, Nepal, Sri Lanka, Thailand, Timor-Leste.

² Maternal and Child Health; Measles and Rubella; Universal Health Coverage; Neglected Tropical Diseases; Noncommunicable Diseases; Antimicrobial Resistance; Health Emergencies; Ending TB (<https://www.who.int/southeastasia/about/flagships>, accessed 14 December 2022).

medium-term Management Response Plan and its accompanying Implementation Plan, this approach is structured under three pillars: (a) strengthening implementation of response and prevention policies; (b) strengthening leadership and accountability; and (c) broadening policies for a more gender-equal culture. Timely completion of mandatory staff trainings on PRSEAH has been achieved, reaching 100% compliance. In line with the recommendation of the Committee, the Regional Office has actively reached out to United Nations partner agencies to share experiences, lessons learned and tools.

20. The Committee was given an update on the ongoing cases currently under investigation in the Region. At the same time, it was noted that as the organizational strategy and tools to address PRSEAH improve, more cases are likely to be detected in the near future. The IEOAC appreciated the work done in the area in the Region and its impact. The risk-based approach (especially in an emergency) was particularly useful considering the challenges involved in the implementation of the programmes. One of the more difficult issues would be the sensitization and engagement of the implementing partners with respect to PRSEAH.

21. The mission to the WHO South-East Asia Region also provided an opportunity for the Committee members to visit the WHO Country Office in India, where they were briefed by the WHO Representative, Dr Roderico Ofrin. Dr Ofrin presented an overview of the Country Office and its field of operations, in alignment with the national priorities of the Ministry of Health and Family Welfare. It should be noted that the Country Office in India has two central offices in Delhi and 275 field offices throughout the country.

22. The WHO Representative also provided a detailed outline of the support provided to the Ministry of Health and Family Welfare, including the work done during the COVID-19 pandemic and gave an update on the status of the polio transition programme. This was complemented by a field visit to some health facilities in Delhi and the immunization campaign in a community setting on the outskirts of the Indian capital. The experience highlighted the importance of Government ownership and responsibility for sustaining polio free status, as well as its integration in public health programmes. The Government officials that the Committee met expressed strong appreciation of WHO's support – both strategically and operationally.

23. Among the challenges faced by country offices, concerns were expressed about the well-being and mental health of staff during the COVID-19 pandemic, as well as longer lead times for procurement, including for emergencies. In addition, some areas were mentioned as in need of further improvement, including strengthening compliance with staff performance appraisal deadlines, which had been affected by the COVID-19 response effort required and the need to attract talent. The Committee reviewed the Country Office compliance indicators, which showed a well-functioning internal control framework. In relation to the implementation of the PRSEAH policies in the Country Office, the Committee heard about the significant efforts being made to train and raise awareness among all members of the workforce, including the implementing partners.

24. Overall, the Committee acknowledged the strong commitment of the Regional Director on compliance and the continuous monitoring of key performance indicators, and expressed its appreciation for the operational effectiveness of internal controls implemented to address key risks, despite the challenges with recruitment and attracting talent. Further, the Committee commended the Region on its practice of uniform monitoring of the same key performance indicators for all countries, and providing regular updates to country offices, thus stimulating their efforts towards compliance.

APPOINTMENT OF THE NEW EXTERNAL AUDITOR

25. In line with its revised terms of reference, as adopted by the Executive Board at its 150th session,¹ the IEOAC reviewed the draft Circular Letter inviting Member States to nominate a candidate for the appointment as the External Auditor of WHO and has been requested by the Director-General to review the nominations received before the established deadline (24 November 2022) with a view to providing its advice to the Seventy-sixth World Health Assembly in May 2023. Such advice will be included in the report of the Director-General to the Seventy-sixth World Health Assembly on the appointment of the External Auditor.

26. The review by the Committee will be carried out taking into consideration the information, which, following discussions with the Secretariat, has been requested to be submitted in the above-mentioned Circular Letter as follows:

(a) Independence – demonstrated autonomy from other institutions of the government, integrity, objectivity in the discharge of duties and responsibilities, ability to self-determine the scope of audit, and the extent to which the External Auditor is content to rely on the work of internal audit in support of their audit work to optimize the use of limited audit resources.

(b) Qualifications and competencies of workforce – range of professional qualifications and skills, and size and experience of workforce; membership of internationally recognized accounting or auditing bodies; description of the language skills of the workforce demonstrating proficiency in one or more of the six official languages of the Organization, with a very good working knowledge of English; description of a programme for continuing professional education of staff; and a quality improvement programme.

(c) Experience and capacity – experience in the audit of United Nations organizations and international nongovernmental organizations; audit experience with large organizations using enterprise resource planning systems (for example, Oracle and Workday); identification of the auditing standards and ethics governing their work, such as the International Auditing and Assurance Standards Board (IAASB) or the United Nations Panel of External Auditors; experience in auditing financial statements prepared in accordance with the International Public Sector Accounting Standards Board (IPSAS); and institutional capacity to undertake annual audits of WHO and non-consolidated entities.

(d) Staffing strategy – a summary curriculum vitae of the nominated Auditor-General (or officer holding equivalent title or status), and of the nominated lead Director for the WHO audits; staffing strategies for continuity of the audit team over the proposed four-year audit period; and the plan to achieve a balanced and diverse representation by gender in the audit team, to the extent possible.

(e) Audit approach and strategy – comprehensive workplans to ensure adequate audit coverage of all WHO resources, together with a sample audit plan (including missions); performance of financial and compliance audits, as well as value-for-money audits.

(f) Cost – competitive all-inclusive fees for carrying out the audit for each year from 2024 to 2027.

¹ See decision EB150(16).

(g) Transition – an indication of the nature, extent and timing of requests for information, access to audit working papers of the outgoing External Auditor, and an assurance of the nominee cooperation, on completion of appointment, in responding to similar requests for information by an incoming External Auditor.

27. The information requested in the Circular Letter should allow for a high-level technical review of the candidates. In addition, building on the experiences and lessons learned from other organizations and specialized agencies of the United Nations system, the Committee will consult with Member States and will work with the Secretariat on proposals to optimize future appointment processes of the WHO External Auditor.

28. The proposals will be submitted at future meetings of the Health Assembly, through the Programme, Budget and Administration Committee and the Executive Board, with a view to adopting a new process for the subsequent appointment of the External Auditor in 2027. The Committee had previously recommended that the Secretariat should highlight the information to be considered for the review of the External Auditor candidatures and is pleased to note the Secretariat's adoption of that recommendation.

29. Broader changes to the appointment process of the External Auditor will be proposed by the Secretariat in consultation with the Committee for submission to the Health Assembly and in time for the following cycle (2027).

INTERNAL AUDIT: UPDATE

30. The Committee regularly met the Director of the Office of Internal Oversight Services, including in private meetings, and received an update on the 2022 Internal Audit plan of work, the main findings of 2022 audits and advisory reports, and the preliminary analysis of the root cause of recurring audit recommendations. The Committee welcomed the increased number of audit recommendations being closed, compared to the previous report. In addition, the level of overall control effectiveness remained stable at 69% in 2021 compared to 2020. **In this regard, the Committee would like to have more information and explanation of the outstanding internal audit recommendations in future meetings.**

31. In relation to the root cause analysis, the preliminary conclusions show that the main issue raised by the various interviewees to justify non-compliance remains insufficient knowledge of the WHO regulatory framework, and insufficient supervisory effectiveness and follow-up. The Committee stressed the importance of tone from the top in ensuring compliance with the rules. It further called for more work to enhance staff knowledge of the regulatory framework. In addition, a careful assessment of the compliance issues is needed for management to determine whether other reasons exist and how to address these.

32. The Director of the Office of Internal Oversight Services also provided an overview of the investigations relating to economic offences, and the efforts made to properly staff the team. The statistics presented show that the number of cases reported for investigation has increased compared to previous years, with the biggest categories being fraud and harassment. Finally, the Committee was pleased to hear that no issues had been raised by the Office of Internal Oversight Services with respect to its access to information or independence.

33. The Committee was pleased to see preliminary analysis of the root causes of recurring audit recommendations and would look forward to its being completed jointly by the Office of Internal

Oversight Services and Management. The latter should put in place mitigation actions on its findings.

34. The Committee recommended that a joint presentation by the Director of the Office of Internal Oversight Services and Management should be provided at an upcoming Committee meeting to ascertain what actions are being taken on the findings of the root cause analysis.

TRANSFORMATION: CHANGE MANAGEMENT UPDATE

35. The Committee received a progress update on the implementation of the WHO Transformation Agenda, and an overview of the options for its way forward. While reiterating its concern over the large number of transformation initiatives, the Committee conveyed its support for the proposed approach by the Secretariat to categorize, prioritize and focus on key existing initiatives, as opposed to establishing new ones or reframing the transformation process entirely. In addition, the Committee welcomed the continued emphasis on implementing and prioritizing transformation (and strengthening its impact) at the country level in line with previous recommendations by the Committee.¹

36. The Committee further pointed out that transformation had been critical and timely in helping WHO to respond to COVID-19, and it recognized that significant progress had been achieved in better alignment of the structures, mechanisms and processes across the Organization, thus ensuring consistent prioritization and programmatic implementation globally. In this regard, the IEOAC encouraged the Secretariat to continue working on the three-level operating model of the Organization, with a view to establishing a clear and consistent operating model at the country level, accompanied by a review of the way regional offices and headquarters provide support to countries. Moreover, it recommended reinforcing the Delegation of Authority granted to country offices with mechanisms to ensure programmatic implementation and accountability. This should include incentives and consequences. Further, the Committee highlighted the need for the Secretariat to consider the interconnections and the synergies between transformation core initiatives and other initiatives (for example, PRSEAH), thus maximizing the impact at the country level.

37. The Committee was pleased to hear from the Secretariat that the staff survey, as previously recommended by the IEAOC,¹ would be pursued and had been scheduled for release in March 2023. As far as this is concerned, the Committee recommended that the staff survey should also assess change fatigue among staff, include questions to gauge staff expectations on culture change, and be carried out on a recurrent basis, in order to identify trends and take corrective action for continuous improvement. Finally, the Committee suggested that regular monitoring and reporting on transformation initiatives should also include gathering and reporting success stories on how transformation has made an impact on people's health.

PROCESS OF HANDLING AND INVESTIGATING SIGNIFICANT ALLEGATIONS, INCLUDING ALLEGATIONS AGAINST THE DIRECTOR-GENERAL

38. Through its revised terms of reference,² the Committee has been tasked by the Member States to review and provide advice to the Executive Board, through the Programme, Budget and Administration Committee, on allegations of inappropriate activity, and the process for handling and investigating

¹ Document EBPBAC36/2.

² Decision EB150(16).

significant allegations, including allegations against the Director-General.¹ Accordingly, as noted in its report to the thirty-sixth meeting of the Programme, Budget and Administration Committee,¹ the IEOAC had started discussing with the Secretariat possible modalities, and the respective roles of the IEOAC, the Programme, Budget and Administration Committee and the Executive Board in investigating allegations against the Director-General.

39. Given the sensitivities involved and the fact that any such investigations would likely involve the governing bodies, the Committee decided to engage in consultations with Member States and contacted other United Nations agencies, funds and programmes to learn from their experiences in this regard. Based on these preliminary interactions, the Committee moved forward with a draft proposal that was submitted to the Member States in November 2022, ahead of consultations in December. The proposal was developed taking into account the basic principles of confidentiality, independence of investigation, and protection of individuals affected and WHO's interests. The outcome of this consultation process is not known at the time of preparation of this report. The Committee will therefore provide an update to the Programme, Budget and Administration Committee at its thirty-seventh meeting.

OTHER MATTERS REVIEWED BY THE COMMITTEE

40. Regarding follow-up to recommendations by the Joint Inspection Unit to establish term limits for the heads of oversight and ethics functions, after reviewing the proposed approach by the Secretariat and providing its advice, the Committee is pleased to report that the Director-General has introduced a term-limit of seven years (non-renewable) for each of the two positions. This is in line with the Joint Inspection Unit's recommendations² and good practice experience in other United Nations specialized agencies, funds and programmes. The term-limit will be implemented through the inclusion of the new provisions in the post descriptions, vacancy announcements and staff contracts for the two functions. The Charter of the Office of Internal Oversight Services will be updated to include mention of the term-limit. The term-limit would not be applicable to the current incumbents of the two positions.

41. The Committee wished to confirm that it had had the opportunity to regularly meet representatives of the External Auditor from the Office of the Comptroller and Auditor General of India, to discuss its workplan, observations and recommendations. The Committee appreciated the collaborative spirit of such interactions. Private meetings with the Committee had also been held. While visiting the WHO Regional Office for South-East Asia and the Country Office in India, the Committee had met the Comptroller and Auditor General of India and had been able to discuss mechanisms for following up the recommendations, and, specifically, the prioritization of the recommendations being formulated. It was agreed that in future reports, the External Auditor would assign priority to the various recommendations in order to better highlight their criticality, and would also review outstanding recommendations that were no longer relevant, with the aim of closing them.

MEMBERSHIP OF THE COMMITTEE

42. The terms of office of Mr J. Christopher Mihm ended on 31 December 2022. The Committee thanked Mr Mihm for his invaluable contribution to the work of the Independent Expert Oversight Advisory Committee and appointed Mr Darshak Shah as its Chair for a two-year period, starting on

¹ Document EBPBAC36/2.

² Documents JIU/REP/2010/3, JIU/REP/2021/5 and JIU/REP/2020/1.

1 January 2023. Effective from the same date, the Committee also welcomed its new member, Mr Rob Becker (Netherlands).¹

SUMMARY OF HIGHLIGHTED RECOMMENDATIONS FROM THE THIRTY-EIGHTH AND THIRTY-NINTH MEETINGS OF THE COMMITTEE

43. **Noting the multiple staff surveys in WHO, the Committee recommended that they should be rationalized/consolidated.**
44. **The Committee recommended that the investigations function for dealing with misconduct would need to be stabilized and sustained. In this regard, there will need to be strengthening of capacity in the Human Resources Department as well.**
45. **Broader changes in the appointment process for the External Auditor will be proposed by the Secretariat in consultation with the Committee for submission to the Health Assembly and in time for the following cycle (2027).**
46. **The Committee would welcome more information and explanation on the outstanding internal audit recommendations in future meetings.**
47. **The Committee was pleased to see preliminary analysis of the root causes of recurring audit recommendations and would look forward to its being completed jointly by the Office of Internal Oversight Services and Management. The latter should put in place mitigation actions based on its findings.**
48. **The Committee recommends that a joint presentation by the Director of the Office of Internal Oversight Services and Management should be provided at one of the upcoming Committee meetings to see what actions are being taken on the findings from the root cause analysis.**
49. **The Secretariat should prepare an action plan with clear timelines, and should report back on progress with the reforms required in the context of the agile Member States Task Group resolution. The Secretariat should integrate these actions with other initiatives currently ongoing.**
50. **The Committee looks forward to having more information on the concrete tasks by the Member States in the context of the agile Member States Task Group, how the various types of funding are being used, and the plans for prioritization.**
51. **The Committee noted the heavy administration of managing small grants and encouraged the Secretariat to carry out an analysis of this issue and make efforts to streamline it.**
52. **Describe clearly the roles of different kinds of funding and its impact, if any, or lack of impact if required levels are not achieved.**
53. **The Committee would welcome more details on the risk appetite statement, including a matrix to drive the risk appetite measurement.**

¹ Document EB149/9 Add.1 and decision EB149(2) (2021).

54. The Committee requested more details on how the risk statement is going to be operationalized. The operationalization needs to be accelerated with a clear timeline.
55. The Committee recommended that, consistent with good practice, an independent peer review of the evaluation system and structure should be carried out.
56. The Committee recommended that the Director of the Evaluation Office should be invited to future meetings to provide more details on action taken, as relevant to the Committee.

Mr Darshak Shah (Chair), Mr Rob Becker, Mr Greg Johnson, Mr Bert Keuppens and Ms Beatriz Sanz Redrado.

APPENDIX

STATUS OF PREVIOUS RECOMMENDATIONS BY THE COMMITTEE

The Committee received the status update of the implementation of its previous recommendations through the newly launched consolidated platform to track recommendations and its online dashboard. Since 2015, the IEOAC has promulgated 122 recommendations for action by the Secretariat.

It was pleased to note that 62% of the recommendations issued since 2015 and being monitored have been closed as of end December 2022, with the remaining 38% in progress. All but one recommendation issued prior to 2020 have been implemented. Information on the recommendations implemented since the last IEOAC update to the Programme, Budget and Administration Committee of the Executive Board in May 2021¹ and all those in progress is provided in the table below.

ID number	Source report	Recommendation	WHO Secretariat Comments	Status
IEO2017_PB26_1	EBPBAC26/2	The need for a full-scale business continuity plan for the Organization.	A draft business continuity management framework is being circulated for input across the three levels of the Organization.	In Progress
IEO2018_PB28_1	EBPBAC28/2	Complete a high-level external review or evaluation of the status, direction and implementation of the risk management process.	The Secretariat has conducted several reviews in the areas of enterprise risk management (ERM), compliance and internal control (2021, 2022). These reviews have highlighted areas where improvement is needed. They are addressed in the draft enterprise risk management strategy.	Implemented
IEO2019_PB30_3	EBPBAC30/2	Management to develop a plan with a root cause analysis of the overdue donor reports, strategies for addressing the issue, and clear milestones for progress going forward.	The Secretariat conducted root cause analysis in 2018 internally as well as drawing from the 2017–2018 Multilateral Organisation Assessment Network (MOPAN) assessment. All award managers are reminded each month regarding outstanding actions for donor reports and financial utilization.	Implemented
IEO2019_PB30_6	EBPBAC30/2	The Committee advises Management to move forward to improve the coordination and alignment of resources through the adoption of an enterprise-wide IT, data and cybersecurity approach.	The Secretariat has taken an enterprise-wide approach in these areas. The investments in cybersecurity, the Business Management System, are examples of this. Going further, this will be an open-ended consideration.	Implemented
IEO2020_AC31_1a	IEOAC31	<ul style="list-style-type: none"> Senior management to continuously refresh scenario-planning regarding membership changes if and when new information emerges. As far as reasonably possible, scenario planning to include possible second-round effects beyond financial impact. 	Further scenario planning has been used in preparation of Programme budget 2022–2023, as well as for planning the Proposed programme budget 2024–2025.	Implemented

¹ Document EBPBAC34/2.

ID number	Source report	Recommendation	WHO Secretariat Comments	Status
IEO2020_AC31_2	IEOAC31	The IEOAC recommends approval of three head count (Head of Investigations – Team Lead, Group Lead Investigations, Group Lead Investigations Support) for IOS and immediate start of the hiring process. The IEOAC recommends inclusion of independent, external expertise in the selection panel.	In February 2021, the Director-General approved the overall Office of Internal Oversight Services (IOS) recruitment plan and approach to addressing the backlog and strengthening the underlying capacity to meet the ongoing caseload. At its April 2021 meeting, the IEOAC considered actions and plans to strengthen the investigations function. PwC audit (September 2022) reviewed the need to strengthen IOS. In October 2022, the Director-General approved an updated IOS structure and identified additional resources for full-time staff, as well as surge capacity. In 2022, the investigations team for preventing and responding to sexual exploitation, abuse and harassment (PRSEAH) was strengthened to resolve the backlog, and additional investigators were hired. See also IEO2022_PB35_2.	Implemented
IEO2020_AC31_4	IEOAC31	Senior management to ensure continued two-way dialogue with WHO staff so as the spirit of transformation is not lost and staff at all levels feel a sense of ownership for the transformation and that any concerns are being heard.	WHO is following up implementation of this and related recommendations contained in the independent evaluation of transformation, the external audit, and the IEOAC thirty-sixth meeting. WHO will conduct a new staff survey in 2022 and a number of actions are under way by the departments of Human Resources and Talent Management, and Mental Health and Substance Use to address broader issues of staff fatigue. WHO will conduct a stocktaking effort to develop a road map. See IEO2021_PB33_2.	In Progress
IEO2020_AC31_5	IEOAC31	The IEOAC recommends continued focus on the area of procurement-fraud based on experience from other UN system organizations and the private sector.	To note this is an “open-ended” recommendation. In collaboration with Department of Compliance, Risk Management and Ethics (CRE) and the Business Management System (BMS) project, the Secretariat conducted a review on procurement and fraud risk. The findings have been and will continue to be incorporated into ongoing processes and the new ERP system. WHO applies due diligence processes and templates, risk assessment, and has clear internal controls based on good United Nations and private sector practices. WHO also has defined controls that are to be automated and are now part of the business process design phase of the Business Management System, inclusive of “system” controls, to address fraud risks.	Implemented
IEO2020_AC31_6	IEOAC31	The IEOAC recommends regular updating of relevant anti-fraud policies following the Transformation and related changes in processes and organizational set-up.	A new global anti-fraud and anti-corruption policy issued in July 2022. Implementation tools are being developed.	Implemented
IEO2020_AC31_7	IEOAC31	The IEOAC encourages senior management to systematically enhance analogue and digital tools for protection against fraud for field use in country offices.	WHO updated and released a revised fraud prevention policy in July 2022. WHO is incorporating in the next generation of ERP systems a fit-for-purpose anti-fraud/corruption data analytics function. This should contribute to enhancing protection against fraud in remote locations.	In Progress
IEO2020_AC31_8	IEOAC31	The IEOAC encourages senior management to continue or augment efforts to reinforce a zero-tolerance culture with particular emphasis on training and education at the country level.	A “train the trainer” training programme was launched aimed at building capacity at country office and regional office levels. Guidance documents are also being developed to support the three levels in identifying red flags, anti-money laundering/ financing terrorism risks.	In Progress

ID number	Source report	Recommendation	WHO Secretariat Comments	Status
IEO2020_AC31_9	IEOAC31	The IEOAC recommends review of overall IT-spending in relation to revenues as part of the overall planning cycle. The IEOAC recommends review of the ratio of “run the WHO” to “change the WHO” IT-spend and to consider additional “change” investments. The IEOAC recommends harnessing available systems and platforms from other UN organizations during the modernization of WHO’s Global Management System (GSM) and to consider overall integration of ERP systems with other UN system organizations rather than just parts of the ERP with common use of some functionalities.	During 2021, the Secretariat carried out a study on recurring costs and is working on the implementation of various necessary actions identified therein. IT and BMS project funding needs will be included in the Proposed programme budget 2024–2025 to be considered at the Seventy-sixth World Health Assembly in May 2023.	In Progress
IEO2020_AC31_10	IEOAC31	The IEOAC recommends continuation of IT and cybersecurity investments to protect the organization despite the missing “business case” for such investments.	Investment in information technology and cybersecurity has continued through the Information Technology Fund.	Implemented
IEO2020_AC31_11	IEOAC31	The IEOAC recommends making an adjusted and modernized Accountability Framework of the WHO, a cornerstone of the accountability function enhancement project.	Progress on strengthening WHO’s accountability system was reported to the thirty-sixth meeting of the Programme, Budget and Administration Committee. Efforts are underway to update several subsidiary policies (e.g. fraud prevention completed). The Joint Inspection Unit is conducting a review of United Nations accountability frameworks; final report due first quarter of 2023.	In Progress
IEO2020_AC31_12	IEOAC31	The IEOAC recommends ensuring timely implementation of IOS recommendation through inclusion into senior managers’ compacts.		In Progress
IEO2020_AC32_1	IEOAC32	Senior management is invited to consider alternative and/or augmented ways of addressing the remote-staff engagement, working fatigue and mental health challenges of staff	The new policy on flexible working arrangements was published in 2022; WHO is implementing a mental health strategy in line with the United Nations strategy, and launching a mental health platform in May 2022.	Implemented
IEO2020_AC32_4	IEOAC32	Senior management to consider introduction of a formal performance management calibration mechanism including review of the current 5 scale ratings system to a more practical scale based on current practices.	The Secretariat completed a review of the performance management system in the third quarter of 2022. Recommendations will be presented for review by the Global Policy Group in January 2023.	In Progress
IEO2020_AC32_5	IEOAC32	Senior management to consider publishing the distribution of staff ratings on aggregated level within WHO to provide a benchmark and transparency to individual staff members.	The Secretariat completed a review of the performance management system in the third quarter of 2022. Recommendations will be presented for review by the Global Policy Group in January 2023.	In Progress
IEO2020_AC32_6	IEOAC32	IOS to consider adding EURO GDOs to the audit programme of 2021	After discussing with senior management in the Regional Office for Europe, it was decided not to include an audit of geographically dispersed offices in the 2021 internal audit programme. No high-risk areas were reported to the Office of Internal Oversight Services in relation to geographically dispersed offices. The feedback received from regional office management in relation to the 2022 workplan activities did not include geographically dispersed offices either. They are considered as part of the annual IOS risk assessment process, and this will be reassessed again in 2023 as part of the standard risk assessment process.	Implemented

ID number	Source report	Recommendation	WHO Secretariat Comments	Status
IEO2020_AC32_7	IEOAC32	European Regional Office to carry out a cost benefit analysis of GDOs with a focus on the need for enhanced collaboration amongst them.	The Regional Office for Europe is undertaking a full country presence review on how we support the country offices. This will include geographically dispersed offices and how they function. The Regional Office for Europe review will also be submitted to the Office for Internal Oversight Services so that it may audit one or two of the geographically dispersed offices in its schedule this year.	In Progress
IEO2020_AC32_8	IEOAC32	Senior management to continue building out FENSA as the primary tool of interaction with non-State actors and a particular emphasis on its enabling rather than the prohibiting elements. Part of this can entail identifying specific good practices and case studies to aid in considering individual situations.		Implemented
IEO2020_AC32_9	IEOAC32	EURO-region to continue focus on efficiency in addition to effectiveness focus and further enhancements of digital process support, and overall digital infrastructure, as well as further aligning outputs to outcomes.	The Regional Office for Europe to continue to focus on efficiency, in addition to effectiveness, further enhancement of digital process support and overall digital infrastructure, as well as further aligning outputs to outcomes.	In Progress
IEO2020_AC32_10	IEOAC32	Country Office to ensure that regular auditing of accredited implementing partners is carried out in a timely fashion.	The Finance, Compliance and Procurement Unit is engaged in a process to streamline the assurance process with the other agencies in Turkey. Letters of Agreement Non-Grant with Turkey is also part of our internal audit and review process.	Implemented
IEO2020_AC32_12	IEOAC32	At the country level WHO should continue to employ its efforts on transformation and above all ensure ownership of the overall process and objectives.	The next phase of transformation will focus on country level implementation of the Transformation Agenda. The Global Transformation Team, following the Global Management Meeting in December 2022, will begin to unpack what this means, develop a workplan and a monitoring framework to measure progress towards the achievement of the objectives of transformation at the country level.	In Progress
IEO2020_PB31_1	EBPBAC31/2	As part of WHO transformation, the Committee urges senior management to continue to focus on change management efforts and management of the risk of staff fatigue and exhaustion.	Change management will be embedded in every initiative (e.g. Business Management System has a dedicated change management strategy/plan). Following a deep-dive examination of the initiatives and the development of the monitoring framework, the work will also focus on how the changes will be instituted. It will be tailored for every change that is expected and this will have to increasingly engage staff across the entire Organization. For this, the entire Global Transformation Team should work towards this end.	In Progress
IEO2020_PB31_3	EBPBAC31/2	The Committee recommends that, starting with a high-level enterprise-wide risk appetite statement, WHO articulates a hierarchy of cascading risk appetite statements, with measures and limits where appropriate.	WHO has developed its approach for developing and using a risk appetite statement that will inform the new risk management strategy. The risk appetite statement was drafted and included in the draft enterprise risk management strategy. Tools for helping WHO staff operationalize the risk appetite statement are being developed now.	In Progress
IEO2020_PB31_4	EBPBAC31/2	The Committee recommends that within the risk management process, special attention be given to compliance risks, and it would like to highlight the importance of compliance because of the dependence of WHO on voluntary contributions and on the goodwill of Member States and donors. Furthermore, the health effects of climate change need to be at the centre of WHO's enterprise risk management considerations.	Opportunities for strengthening compliance will be part of the new risk management compliance strategy. The draft risk appetite statement refers to a minimal risk acceptability level for risks affecting compliance and Integrity. Climate change is an indirect risk, but will be reflected in the definition of WHO's principal risks. See recommendation IEO2020_PB32_5	In Progress

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IEO2020_PB31_8	EBPBAC31/2	Furthermore, with regard to the African Region, the Committee advises WHO management to explore partnerships with the national Supreme Audit Institutions in the Region's countries to strengthen public accountability, pinpoint improvement opportunities and identify workable solutions to problems and capacity gaps. The exemplary work done by the Audit Service of Sierra Leone in October 2014 on the Ebola virus disease response in that country suggests how mutually beneficial such partnerships could be.		In Progress
IEO2020_PB31_10	EBPBAC31/2	The Committee recommends that all cases of fait accompli noted by the Contract Review Committee be reported to senior management for review and appropriate actions for accountability, and that a report be made to the Committee on an annual basis including actions taken by management to address accountability.	Department of Finance updating procedures for strengthening accountability for procurement, including for waivers.	In Progress
IEO2020_PB32_2	EBPBAC32/2	The Committee recommends that the accountability framework of WHO issued in 2015 is updated as soon as possible so that all stakeholders are aware of their responsibilities related to accountability.	Progress on strengthening WHO's accountability system was reported to the thirty-sixth meeting of the Programme, Budget and Administration Committee. Efforts are under way to update several subsidiary policies (e.g. fraud prevention completed). The Joint Inspection Unit is conducting a review of United Nations accountability frameworks; final report due first quarter of 2023. Consideration of updating the Accountability Framework will immediately follow.	In Progress
IEO2020_PB32_5	EBPBAC32/2	The Committee repeats its request for a high-level risk-appetite statement for WHO that articulates the risks that the Organization is willing to take in pursuit of its strategy.	See recommendation IEO2020_PB31_2 WHO has developed its approach for developing and using a risk appetite statement that will inform the new risk management strategy. The risk appetite statement was drafted and included in the draft enterprise risk management strategy. Tools for helping WHO staff operationalize the risk appetite statement are being developed.	In Progress
IEO2021_AC33_1	IEOAC33	Senior management is advised to continue to strengthen measures to protect staff mental health and well-being. Continuous engagement with staff both within teams and globally through communication methods such as pulse surveys is recommended.	WHO implemented a mental health strategy in line with the United Nations strategy and launched a mental health platform in May 2022.	In Progress
IEO2021_AC33_4	IEOAC33	Senior management to continue its efforts aiming at reasonable funding of the SHI in the medium-term.	Senior management together with participating entities has implemented three strategies to improve funding: 1 Ensure contributions exceed claims annually until full funding (building up assets to help cover the existing actuarial deficit and the new benefits accruals needed); 2 Cost containment (through regular negotiations with health care providers to limit medical inflation, case management, and a review of plan design); and 3 Achieving a prudent investment return over a long-term time horizon. Further information on the proposed strategies are available in the supporting link to the External Audit SharePoint.	Implemented

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IEO2021_AC33_5	IEOAC33	WHO should take into consideration staff fatigue with increased workload required to implement various transformation activities and at the same time deal with the Covid-19 pandemic issues.	The new policy on flexible working arrangements was published in 2022 which will provide various options for management of working time; WHO has measures designed to provide compensation for overtime and periods of intense activity; the Organization is implementing a mental health strategy and also augmenting occupational health activities.	Implemented
IEO2021_PB33_1	EBPBAC33/2	In light of the current pandemic and the use of flexible working arrangements, senior management is invited to consider alternative and/or augmented ways of addressing remote staff engagement, working fatigue and mental health challenges of staff. In addition, due to the growing threats in the area of cybersecurity, investment in this area should be continued.	The new policy on flexible working arrangements was published in 2022; WHO is implementing a mental health strategy in line with the United Nations strategy and launching a mental health platform in May 2022. Work on strengthening cybersecurity is continuing.	Implemented
IEO2021_PB33_2	EBPBAC33/2	At the country level, the Committee advises WHO to continue to employ its efforts on transformation and above all to ensure ownership of the overall process and objectives. Senior management is encouraged to ensure continued two-way dialogue with WHO staff so that the spirit of transformation is not lost.	WHO is following up implementation of this and related recommendations, contained in the independent evaluation of transformation, the external audit, and the IEOAC 36th meeting. WHO will conduct a new staff survey in 2022 and a number of actions are under way by the departments of Human Resources and Talent Management, and Mental Health and Substance Use to address broader issues of staff fatigue. WHO will conduct a stocktake to develop a road map. See IEOAC 2020_AC31_4.	In Progress
IEO2021_PB33_3	EBPBAC33/2	With respect to internal oversight, the IEOAC strongly recommends adding additional time-bound project capacity to dealing with the backlog of investigations as well as providing a milestone plan for this project.	WHO has strengthened its investigation capacity (including for preventing and responding to sexual exploitation, abuse and harassment (PRSEAH)). Progress has been reported to the Seventy-fifth World Health Assembly. Progress was also captured in routine updating of WHO's Management Response for PRSEAH.	Implemented
IEO2021_PB33_4	EBPBAC33/2	In the area of procurement, the IEOAC advises a continued focus on the area of procurement fraud and proposes regular updating of relevant anti-fraud policies. It encourages WHO to systematically enhance analogue and digital tools for protection against fraud for field use in country offices, as well as to continue or augment efforts to reinforce a zero-tolerance culture.	A new anti-fraud policy was issued in July 2022. Contributing to the latter were additional fraud risk assessments that were conducted for the procurement proceeds; lessons learned are further being incorporated into the design of the ERP as well as future enhancements of the internal control and risk management framework.	In Progress
IEO2021_PB33_5	EBPBAC33/2	The IEOAC advises that procedures and processes related to pandemic-response establish the right balance between perfection and speed.	The WHO Health Emergencies Programme consistently implements response activities in the light of ongoing and emerging events in an efficient manner. An updated WHO Emergency Response Framework is now being finalized taking into consideration past experiences (e.g. Ebola virus epidemic response in the Democratic Republic of the Congo and the COVID-19 pandemic response). The eManual, section XVII (covering emergency operation processes) has been updated as well. WHO has also used learning from independent and internal reviews of COVID-19 to inform further strengthening of WHO's health emergency/pandemic response and preparedness for future events.	Implemented
IEO2021_PB34_1	EBPBAC34/2	With regard to External Audit recommendations, the Committee urges senior management to continue tracking and addressing all recommendations issued in a timely manner and to initiate correction measures if required.	Senior management is actively monitoring and following up on the implementation of all recommendations issued by the External Auditors via the External Audit SharePoint and Audit Dashboard (PowerBI) sites. The status of the recommendations is communicated to the External Auditors biannually (during each audit cycle) for their review and closure.	Implemented

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IEO2021_PB34_2	EBPBAC34/2	The Committee is concerned about the declining part of assessed contributions as part of overall WHO financing and encourages Member States and senior management to continue and accelerate their dialogue on putting WHO finances on a more sustainable path.	The Working Group on Sustainable Financing published its final report, with inclusion of an incremental increase to 50% of the Assessed Contribution, which was approved by Member States at the Seventy-fifth World Health Assembly.	Implemented
IEO2021_PB34_3	EBPBAC34/2	The Committee urges management to continue focusing on properly functioning internal control systems in order to mitigate the risks associated with contractual services, in particular the procurement of medical supplies and materials.	As an “open-ended” recommendation, WHO cannot quantifiably track nor close the recommendation. However, WHO has implemented internal control systems for procurement inclusive of use of fraud prevention modules (using United Nations standard approaches).	Implemented
IEO2021_PB34_4	EBPBAC34/2	With respect to internal oversight, the Committee reiterated its earlier recommendation to deal with the backlog of investigations which is necessary to ensure full closure of all cases in a reasonable time frame and in this respect appropriate benchmarks should be established based on lessons learned following the review of outcomes of investigations.	WHO has strengthened its investigation capacity (including for PRSEAH). Progress has been reported to the Seventy-fifth World Health Assembly. Progress is also captured in routine updating of WHO’s Management Response for PRSEAH.	Implemented
IEO2021_PB34_5	EBPBAC34/2	The Committee also recommends that WHO internal oversight should include a review of the WHO Foundation in its workplan in the coming 24 months. In addition, the agreement with the WHO Foundation should include an appropriate audit clause to ensure that WHO has the authority to conduct an audit of the Foundation periodically.	The WHO Foundation, as an independent Swiss foundation, must have a clear audit policy and system. Should the Foundation wish to request WHO’s Office of Internal Oversight Services to conduct an audit, it would respond positively.	In Progress
IEO2021_PB34_6	EBPBAC34/2	With respect to the new ERP, the Committee advises management to continue its efforts to minimize the customization of the system and accept changing its internal processes instead.	This recommendation is a guiding principle for BMS, the new ERP implementation programme. Customizations are monitored and reported to/reviewed by the BMS Programme Board chaired by the Assistant Director-General for Business Operations.	Implemented
IEO2021_PB34_7a	EBPBAC34/2	In the area of risk management, the IEOAC urges management to: (a) issue guidance on risk tolerance levels for key risks and how to translate those tolerances into operational level decisions.	The new risk appetite framework defines risk acceptability levels which will be translated into risk thresholds and related indicators. These mechanics are included in the draft risk appetite statement. Specific tools are being developed to support operationalization of the risk appetite and management approach. The risk appetite framework is part of the new Enterprise Risk Management strategy being finalized.	In Progress
IEO2021_PB34_7b	EBPBAC34/2	(b) ensure that all principal risks are updated in the risk register and that the Risk Committee meets on a regular basis to update and review WHO’s risk management efforts.	The Global Risk Management Committee meets regularly and WHO publishes its list of principal risks annually. Principal risks will be included in the future risk tool in BMS through a catalogue.	Implemented
IEO2021_PB34_7c	EBPBAC34/2	(c) ensure that decisions are not taken on risks or perceived risks in isolation but by weighing risk and reward.	The risk appetite statement includes this approach.	Implemented
IEO2021_PB34_8	EBPBAC34/2	The IEOAC recommends that WHO should highlight risks that focus on fraud and corruption, which should become part of programme implementation to improve the overall delivery of programmes.	WHO has developed a fraud risk assessment methodology based on ISO31000. This methodology is included in the curriculum of the “train the trainer” programme on fraud and corruption.	Implemented

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IEO2021_PB34_9	EBPBAC34/2	The IEOAC recommends that WHO should prioritize its activities within a reasonably designated time frame with the objective of ensuring that lower priority initiatives are not carried out at the expense of the Organization's key normative functions.	The process of three-level planning allows WHO to strategically prioritize its work based on country needs and demands. It includes the planning of country support, technical products on norms/standards, data and research and leadership functions. For the Programme budget 2020–2021, departments in headquarters identified strategic deliverables whose implementation progress is regularly tracked by senior management. Mid-term and end-of-biennium reviews, as well as regular workplan and budget reviews allow for reprogramming and re-prioritization of work to ensure that high-priority projects and initiatives are delivered. See also https://cms.who.int/about/accountability/results and https://intranet.who.int/homes/prp/planning/ (both accessed 15 December 2022).	Implemented
IEO2022_PB35_1	EBPBAC35/2	In the area of information technology management, the IEOAC recommended a centralized approach in order to avoid duplication and allow for efficiency gains.	The Secretariat is already using a common approach as far as is practicable, including for BMS, website, Intranet, Digital Workplace. In addition: 2008: one ERP system introduced; 2022: new ERP system being implemented. Single Intranet project and consolidated Internet sites.	Implemented
IEO2022_PB35_2	EBPBAC35/2	In respect of information technology, and specifically cybersecurity, the IEOAC encourages Member States to consider such areas as critical investments and to explore the possibility of making a one-off supplementary investment based on a clear business case from WHO.	A request for recurring cybersecurity costs for 2023 was included in the modified Programme budget 2022–2023 document and approved by the Health Assembly in May 2022. Current and future planning for cybersecurity investments is integrated into the internal Information Technology Fund allocations. See also IEOAC2020_AC31_2.	Implemented
IEO2022_PB35_3	EBPBAC35/2	The Committee recommends that WHO ensures that its data analytics strategy supports an Organization-wide learning agenda that centres on the major policy and programmatic questions that the Organization seeks to answer.		In Progress
IEO2022_PB35_4	EBPBAC35/2	The Committee recommends that line managers of focal points on the prevention of sexual exploitation and abuse should be made aware of the additional responsibilities of those focal points to ensure that the necessary time and resources are fully allocated to this task.	Guidance note for managers, particularly WHO Representatives, issued; Directors of Programme Management actively engaged across regions.	Implemented
IEO2022_PB35_5	EBPBAC35/2	The Committee further recommends that WHO expedite investigations pertaining to sexual exploitation and abuse while ensuring that there is a balance in the analysis of information from both parties. The IEOAC reiterates the need for a strong reporting system to help all victims.	Special investigation team ramped up, with commitment to 120-day timetable. Agreements with the United Nations Office of Internal Oversight Services.	Implemented
IEO2022_PB35_6	EBPBAC35/2	Continued efforts are needed to build national public health system capacity, including gathering and sharing good practices across WHO regions.	As an "open-ended" recommendation, WHO cannot quantifiably track nor close the recommendation.	In progress

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IEO2022_PB35_7a	EBPBAC35/2	The Eastern Mediterranean Region would benefit from guidance on how to manage the growth in temporary funding and how to work with non-State actors in the private sector, which is an emerging area.	At the request of the Regional Director of the Eastern Mediterranean Region, and in line with the management response to the Initial Evaluation of the Framework of Engagement with Non-State Actors (FENSA), capacity building sessions have been conducted by the Department of Compliance, Risk Management and Ethics/Due Diligence and non-State Actors Unit (CRE/DAN) over three days in support of the Eastern Mediterranean Region/Compliance and Risk Management team and focal points from the WHO Country Office in Yemen. The sessions contributed to recommendations that are focused on improving and increasing communication; strengthening capacity; establishing better monitoring, evaluation and learning mechanisms; and developing an engagement strategy with non-State actors.	Implemented
IEO2022_PB35_7b	EBPBAC35/2	More broadly, the WHO Secretariat should consider forming rapid response teams of qualified individuals who are certified for various functions. These could be deployed for emergencies and used to train local/regional teams.	WHO has developed emergency standard operating procedures to recruit rapidly and deploy for emergencies; and an internal system exists to rapidly deploy staff for health emergencies using a multi-skilled team approach.	Implemented
IEO2022_PB35_8	EBPBAC35/2	Specifically, there is a need for a review of human resources capacity between WHO headquarters, regions and country offices to ensure a proper balance, focusing on the resources required for implementation to address the increasing accountability responsibilities and reporting requirements across the Organization.	The Department of Human Resources and Talent Management is leading the work to refine the three-level model pertaining to the spectrum of staff recruitment and retention. A review is beginning at end of 2022 to harmonize and align post descriptions across the Organization (estimated to be completed by the third or fourth quarter of 2023). A pilot for aligning the three levels of recruitment is under way in the Regional Office for Africa with headquarters (to take at least six months).	In Progress
IEO2022_PB36_1	EBPBAC36/2	The Committee recommends the submission of the Financial Statements 2021 to the PBAC at its thirty-sixth meeting, and thereafter to the Seventy-fifth World Health Assembly.	The audited financial statements for the year ending 31 December 2021 were submitted to the thirty-sixth meeting of the Programme, Budget and Administration Committee and to the Seventy-fifth World Health Assembly.	Implemented
IEO2022_PB36_2	EBPBAC36/2	In view of the high sensitivity of the overall Staff Health Insurance liability, including the ASHI liability, to the actuarial assumptions being used, and the important impact on the Financial Statements, it is recommended that the Secretariat continue to monitor the evolution in the underlying assumptions being used by the actuary to calculate the liability, and agree on the use of different and appropriate assumptions to determine the funding status.	WHO works with the United Nations system on the establishment of United Nations system assumptions for the actuary, and participates in discussions on the use of the assumptions for application within WHO.	Implemented
IEO2022_PB36_3	EBPBAC36/2	The Committee urges senior management to continue tracking and addressing all external audit recommendations issued in a timely and continuous manner and to initiate corrective measures if required.	The Department of Finance has developed an internal dashboard to track both external (and internal audit) recommendations. It also manages an internal SharePoint for business owners to respond/update actions following recommendations which is reviewed consistently by the External Auditor.	Implemented
IEO2022_PB36_30	EBPBAC36/2	The Committee recommends that investments and expenditure on the enabling functions be monitored each biennium to ensure that WHO systems and processes remain fit for purpose and provide all stakeholders with the level of service required. It further recommends that WHO propose to the Finance and Budget Network that system-wide data be surveyed periodically.	The Department of Finance completed a benchmarking of United Nations and WHO expenditures for enabling functions. Reported to the 37th meeting of the IEAOC (April 2022).	Implemented

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IEO2022_PB36_4	EBPBAC36/2	The Committee recommends that the Organization set up a regular loop back mechanism to the established risk registers when an audit is either unsatisfactory or partially satisfactory with major improvements, or further to damaging results of an investigation.		In Progress
IEO2022_PB36_5	EBPBAC36/2	The Committee recommends in respect of the WHO risk appetite statement that the Organization have a socialization plan with key stakeholders, which should then inform its operationalization. In addition, the IEOAC should be provided with the socialization plans.	Consultations have been organized to discuss the framework at the three levels and will continue next year.	In Progress
IEO2022_PB36_6	EBPBAC36/2	The Committee recommends that line managers of focal points on the prevention of sexual exploitation and abuse should be made aware of the additional responsibilities of those focal points to ensure that the necessary time and resources are fully allocated to this task.	Because of staff turnover; otherwise completed	In Progress
IEO2022_PB36_7	EBPBAC36/2	The Committee recommends that WHO continue its efforts to implement processes to conduct appropriate background and due diligence checks for the employees of delivery partners and contractors.	The Secretariat now fully implements due diligence background checks for all staff, contractors, special service agreements prior to hiring (using ClearCheck and United Nations High Commissioner for Refugees).	Implemented
IEO2022_PB36_8	EBPBAC36/2	The Committee endorses these efforts and recommends that WHO continue to explore augmented partnerships with other organizations in the UN system that have a field presence to share experiences and good practices in the area of SEAH.		Implemented
IEO2022_PB36_9	EBPBAC36/2	The Committee recommends first, that WHO survey its staff at all levels on SEAH-related topics and other issues concerning trust, communication, employee engagement and the working environment. Second, the Committee further recommends that WHO commit to maintaining a regular schedule for such surveys to assess changes over time and help to pinpoint areas for attention. Third, the Committee recommends that WHO consider using short, targeted "pulse surveys" of staff when more immediate information is needed to gauge progress in specific areas.	The Secretariat has circulated a PRSEAH-related culture survey (December 2022).	In Progress
IEO2022_PB36_10	EBPBAC36/2	Irrespective of whether the backlog of SEAH investigations is fully addressed by the time of the Seventy-fifth World Health Assembly, the Committee recommends that WHO continue its efforts to resolve these cases as soon as practicable.	WHO had cleared the sexual exploitation, abuse and harassment (SEAH) investigation backlog by the Seventy-fifth World Health Assembly. A real-time continuous process for tracking cases is in place. A new internal oversight structure has been approved, inclusive of reinforced investigation capacity. Recruitment of additional investigators is ongoing, and a roster for surge capacity is in place.	Implemented
IEO2022_PB36_11	EBPBAC36/2	The Committee recommends that WHO clearly document and publish how it determined that 120 days for closing an SEAH investigation was an appropriate and consistently achievable goal.	Benchmark of 120 days established by United Nations High Commissioner for Refugees and Oxfam, and utilized by some Member States. Practice in WHO has demonstrated the benchmark was met (with full rigour of investigation), and will be documented in the Internal Oversight Services standard operating procedures for investigation (first quarter of 2023).	Implemented

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IEO2022_PB36_12	EBPBAC36/2	The Committee recommends that WHO closely monitor the results of its SEAH investigations as they move through the appeal and disciplinary processes to ensure that its investigations maintain the highest quality and that the emphasis on timeliness does not create perverse incentives undermining the quality of the investigations.		In Progress
IEO2022_PB36_13	EBPBAC36/2	The Committee recommends that WHO develop a plan for how it will manage SEAH investigations going forward.	New Internal Oversight Services structure approved (October 2022), inclusive of reinforced investigation capacity. Recruitment of additional investigators is ongoing.	Implemented
IEO2022_PB36_14	EBPBAC36/2	The Committee recommends that WHO continue to commit the needed staff and resources to effect the needed changes and recognize that reform of this magnitude requires sustained commitment from top management and staff at all organizational levels.	Completed for the Department of Preventing and Responding to Sexual Exploitation but not for all accountability departments.	In Progress
IEO2022_PB36_15	EBPBAC36/2	The Committee recommends that WHO conduct a root cause analysis of the reasons behind the long outstanding recommendations, with the support of IOS and take appropriate action.	The Office of Internal Oversight Services has conducted a preliminary analysis of the root cause of recurring audit recommendations and plans to finalize the analysis (by the second quarter of 2023).	In progress
IEO2022_PB36_16	EBPBAC36/2	The Committee recommends that WHO develop incentives to address audit recommendations and measures for non-compliance.	Follow-up to audit recommendations is rigorously tracked by the Office of Internal Oversight Services. Additional oversight by the Assistant Director-General for Business Operations is being implemented. The draft enterprise risk management strategy calls for incorporating responsibilities relating to risk management and compliance in the performance management system.	In Progress
IEO2022_PB36_17	EBPBAC36/2	The Committee recommends that IOS conduct a mid-term audit of the ERP system implementation to assess the progress vis-à-vis the project plan, thus providing further guidance to management.	Internal Audit is currently conducting an audit of BMS Governance and the audit report is planned for January 2023. This audit includes assessing the current progress versus the overall project plan and related risks. External Auditors also planned an audit of BMS during the first quarter of 2023. It is our understanding that this audit will be more focused on technical aspects of BMS implementation (i.e. data migration). Internal Audit will consider further audits of BMS implementation after the conduct of these two audits.	In Progress
IEO2022_PB36_18	EBPBAC36/2	The Committee recommends that the Office continue to give priority attention to completing the Results Based Management evaluation which is scheduled to be finished in September 2022.	The evaluation was completed in December 2022.	Implemented
IEO2022_PB36_19	EBPBAC36/2	The Committee recommends that in developing the biennial evaluation workplan, due consideration be given to using established selection criteria and stakeholder suggestions, and aligning with the Organization's learning agenda, priority needs and gaps.	In developing the biennial evaluation workplan 2022–2023 stakeholder suggestions were incorporated and the criteria of “requirement” (by governing body resolutions/decisions), “significance” and “utility” were applied in the selection of topics. For the 2024–2025 biennial workplan, a more strategic approach will be considered, ensuring a broader and balanced coverage of the strategic goals of the Organization as identified in its General Programme of Work.	In Progress

ID number	Source report	Recommendation	WHO Secretariat Comments	Status
IEO2022_PB36_20	EBPBAC36/2	The Committee recommends that an evaluation be conducted to ensure that WHO gathers lessons learned from the ongoing COVID-19 pandemic response and that those lessons inform what needs to be done to better prepare for future health emergencies.	Preparatory work was conducted to synthesize key lessons from various evaluative reports on COVID-19 response. However, the added value of such an all-encompassing approach was questioned. Rather, more in-depth evaluations of selected work streams, such as on vaccination, were suggested to ensure the utility of the evaluation. Consultations will continue in 2023 in this regard, reflecting the needs of the Organization and the usefulness of the exercise.	In Progress
IEO2022_PB36_21	EBPBAC36/2	Consistent with its recommendations on learning agendas above, the Committee recommends that a central part of the Office's efforts be to provide guidance and training to line managers to assist them in (1) determining the types of programmatic questions that an evaluation would be helpful in answering, and (2) how to use the results of evaluations to improve programmatic results.	A new learning agenda on evaluation for staff across WHO has been rolled out. The Evaluation Office consulted with the staff in other offices and departments with responsibility for evaluation, starting with the Regional Offices, in gauging the learning needs, and has organized a few learning events in 2022. The effort will be expanded in the future to those who are considering evaluation as an expertise to acquire. The Evaluation Office is also preparing a new set of materials to guide those who need to commission and manage evaluations. The new Practical Guide on Evaluation for Programme Managers and Evaluation Staff will include guidance on designing evaluations (including on how to develop evaluation questions) as well as on stakeholder engagement, dissemination and follow-up that would enhance the use of evaluation results.	In Progress
IEO2022_PB36_22	EBPBAC36/2	The Committee recommends that the Secretariat move expeditiously to fill the Senior Evaluation Officer (P5) position that has been approved by the Director-General.	The Evaluation Office has completed recruitment and selection of Chief Evaluation Officer (P6) and Senior Evaluation Officer (P5) posts.	Implemented
IEO2022_PB36_23	EBPBAC36/2	The Committee recommends that the Office consider expanding its evaluation capacity by exploring opportunities to work with universities and other external organizations, including through expanding the use of internships; increasing coordination with other UN organizations to undertake joint or coordinated evaluations; and, particularly at the country and regional levels, establishing mechanisms at local level to assist WHO in answering the programme questions it confronts in those locations, where capacity may be especially limited.	Initiatives were taken to reach out to broader groups of external collaborators. For individual consultants, a new roster call was made in the second quarter of 2022. For institutions and firms, a call for expression of interest in the long-term agreements was made in the third quarter of 2022 with the selection process expected to be finalized in early 2023. Because such global calls did not attract large numbers of collaborators from developing countries, it is planned to add to these rosters in the process of conducting individual evaluations, especially the country-level evaluations, and through targeted inquiry through evaluation networks. The Evaluation Office also actively engages in joint evaluations and joint activities with other United Nations agencies, including on topics related to primary health care and humanitarian actions.	In Progress
IEO2022_PB36_24	EBPBAC36/2	The Committee recommends that the Evaluation Office engage an appropriate external party to undertake a peer review and that subsequent reviews be put on a regular schedule, such as every three to five years, going forward.	The Evaluation Office has explored the possibility of conducting a United Nations Evaluation Group peer review. However, because a number of initiatives started in 2022, especially on decentralized and organization-wide evaluations and on engagement with external collaborators, management was of the view that the Organization would benefit more if the review were to take place when these initiatives have started to produce concrete results. Given that peer reviews would be most useful when the users, including the Member States and the management, has a strong interest and buy-in, the Evaluation Office will seek an opportunity towards the end of 2023. It would also benefit from an expression of interest by the Member States given that the review would touch on issues related to governance and oversight.	In Progress

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IEO2022_PB36_25	EBPBAC36/2	The Committee recommends continued coordination between the offices. One option that could be explored is piloting the development of short topical “fact sheets” that synthesize for Member States and others the major findings and recommendations of oversight entities on specific programme areas or oversight topics.	Coordination between the Evaluation Office and the Office for Internal Oversight Services has been longstanding, with the Evaluation Office consulting the Office for Internal Oversight Services when designing new evaluations to identify existing lessons/trends. There is a desire to strengthen the relationship with Internal Oversight Services, including sharing workplans to ensure greater coordination with audit so as not to overburden offices to be audited and evaluated, and coordinate on fielding of surveys, etc. Also considered is the identification of decentralized evaluation needs from audit reports, as well as the use of audit findings to enhance the evidence base for evaluations.	In Progress
IEO2022_PB36_26	EBPBAC36/2	The Committee recommends that, as part of the roll-out, the Organization hold information sessions with managers and Member States on how each of them can use the system for information and to better inform their decisions. The Committee also recommends that the Organization periodically survey users to identify potential enhancements. The Committee further recommends that the system eventually capture and report not only the implementation of recommendations, but also as information becomes available the impact – did the actions address the underlying finding and what were the specific improvements that resulted from the actions?	As of November 2022, the first version of the development of the Consolidated Platform has been completed, with version 1.1 of software development and launch to be completed in December 2022. An external version of a PowerBI dashboard “sandbox” was circulated to Member States in July 2022, with several briefings for Member States in May, October, and November 2022.	In Progress
IEO2022_PB36_27	EBPBAC36/2	The Committee recommends that WHO work at the regional and country levels to develop a set of specific case illustrations of the value of investing in data. Value in this case should be defined not merely as improvement in the quality and availability of data but also how that data led to decisions that make peoples’ lives better.		In Progress
IEO2022_PB36_28	EBPBAC36/2	The Committee recommends that WHO ensure that its data analytics strategy supports an organization-wide learning agenda that centres on the major policy and programmatic questions that the Organization seeks to answer.		In Progress
IEO2022_PB36_29	EBPBAC36/2	The Committee encourages WHO to continue its effort to strengthen country impact and to implement the different recommendations from the external evaluation and performance audit.	The Transformation team has developed a management response to the evaluation of transformation, and is the responsible business owner for following up on the External Auditor’s audit of transformation and its recommendations. See relevant responses above (IEO2020_AC32_12). In addition, the high-level framing of the next phase of transformation aims to implement the recommendations from the IEOAC, audit and evaluation. Those recommendations are being tracked as they provide good inputs to shaping the next phase of transformation implementation. For example, recommendation 3 of the transformation evaluation is already informing the focus of the next phase of transformation towards making an impact at the country level.	In Progress

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