



**World Health
Organization**

Member States information session

Oversight and Accountability

16 January 2025

Today's agenda

- 1. **Oversight and audit (14h00-14h20):**
 - a. Presentation by IEOAC Chair
 - b. Presentation by Internal Oversight Services (IOS)
 - c. Presentation by External Auditor
- 2. **Q&A session with Member States (14h20-15h30)**

Part I

IEOAC report

IEOAC Comments – 1/2

External Audit



- Unmodified audit opinion on the WHO Financial Statements 2023.
- Review of the selection process for the External Auditor.

Internal Audit



- Maintain a balance of compliance and performance audits.

IEOAC Comments - 2/2

Evaluation



- Systematic approach to monitoring and reporting on implementation of the recommendations.

BMS



- Minor delays and risk mitigation.

Regional visit (WPRO)



- Strong expressions of support for WHO.

Office of Internal Oversight Services (IOS)

Agenda – IOS

Internal Audit

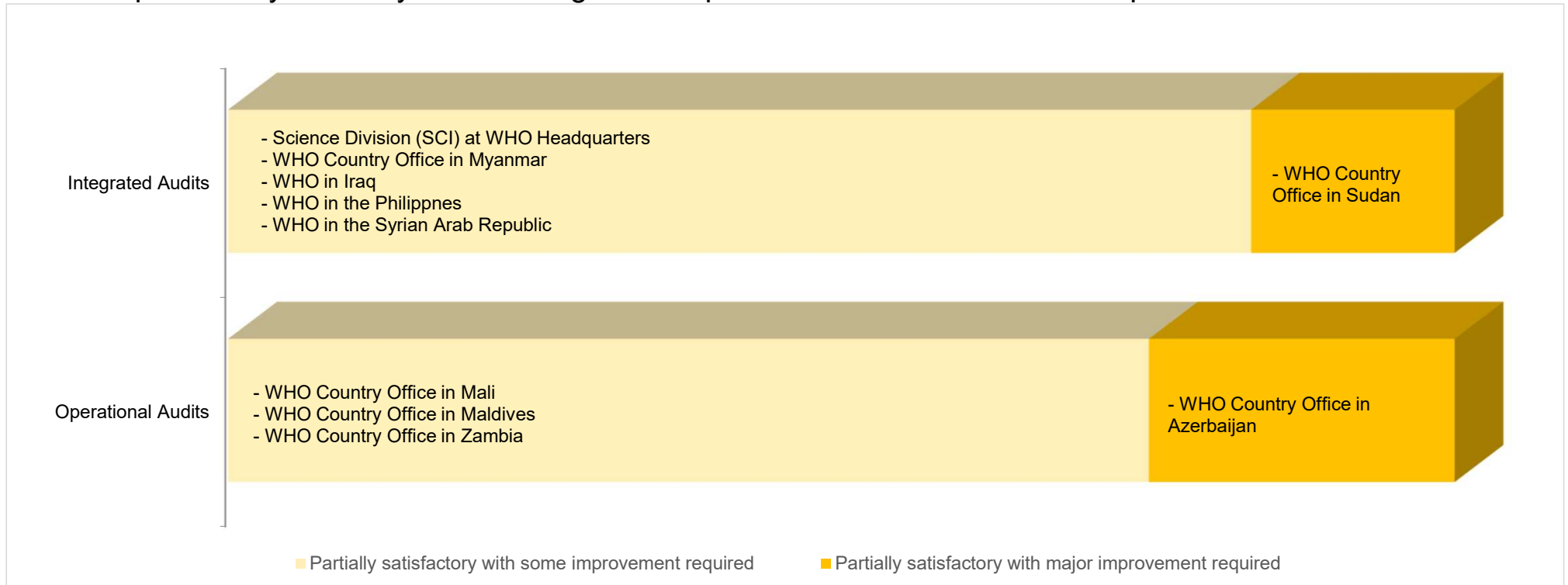
- 2024 Internal Audits and advisories (as of 15 January 2025)
- Audits closed since last progress update
- Overdue of internal audit recommendations.

Investigation

- Number of allegations received
- Overall cases closed
- Investigations closed with outcome

2024 Internal Audits and advisories (as of 15 Jan 2025)

- 10 Country Offices audits (1 in draft) and 1 Headquarters audit.
- 6 cross-cutting/advisories/other.
- No unsatisfactory audit conclusions in 2024 (improvement over last year, 1 audit unsatisfactory in 2023).
- Complete analysis of key 2024 findings will be provided in the Internal Audit report to the WHA.



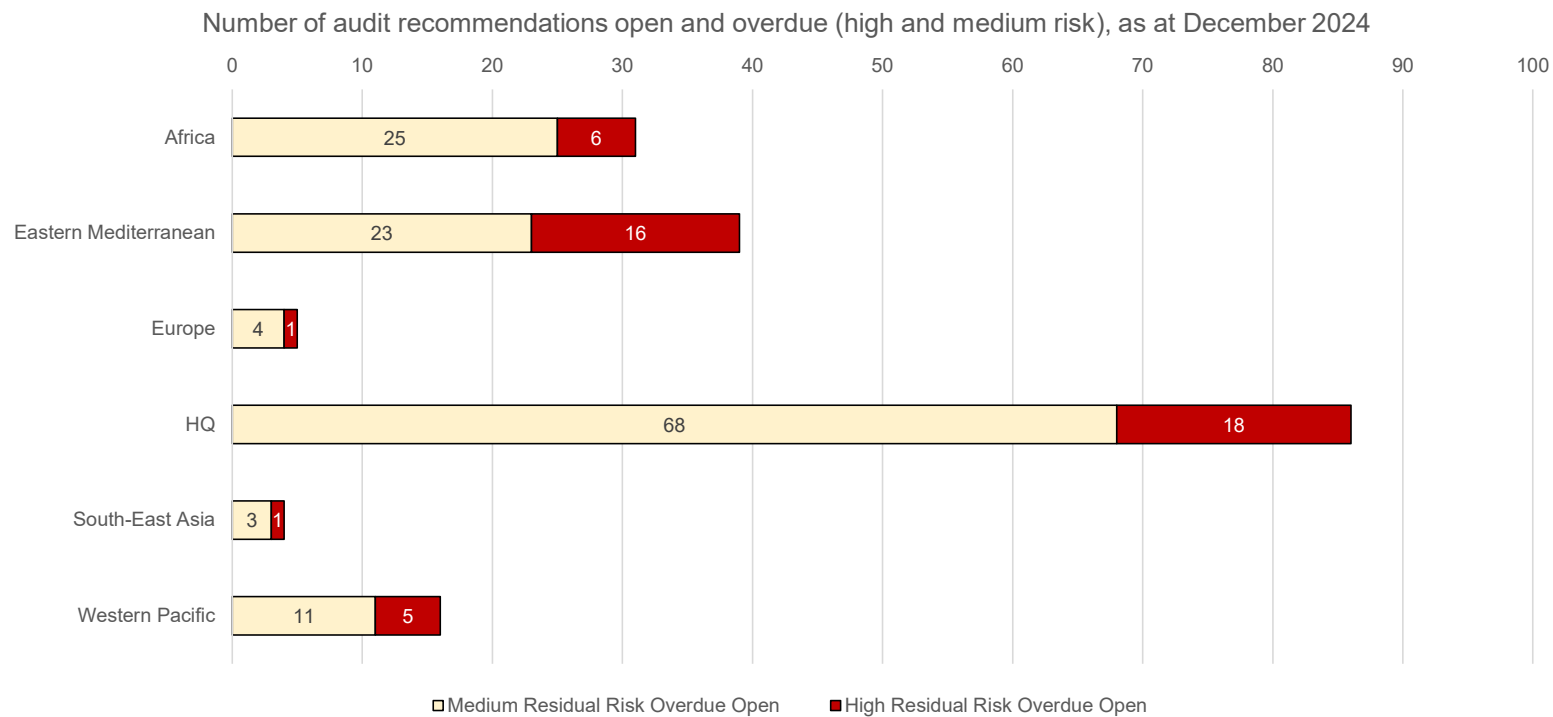
Audits closed since the last update (Feb 2024)

- Since the last update of February 2024, a total of 13 audits were closed.

Audit No.	Audit report title
19/1171	WHO Country Office in Sudan
20/1177	WHO Country Office in West Bank and Gaza
21/1201	WHO Country Office in Angola
21/1204	Recruitment through Stellis
21/1209	WHO Country Office in Iran
21/1213	WHO Country Office in Somalia
22/1224	WHO Country Office in Lebanon
22/1235	WHO Country Office in India
23/1241	WHO Country Office in Sierra Leone
23/1247	Emergency Preparedness and Response Cluster at the Regional Office for Africa
23/1249	WHO Country Office in the Hashemite Kingdom of Jordan
23/1255	WHO Country Office in Ukraine
23/1256	WHO Country Office in Ghana

Overdue internal audit recommendations

- Information on internal audit overdue recommendations sorted by Major is updated and published monthly to the publicly available WHO external website, IOS page - [Internal Audit Dashboard](https://www.who.int/about/office-of-internal-oversight-services/dashboards/internal-audit) (<https://www.who.int/about/office-of-internal-oversight-services/dashboards/internal-audit>)



Investigation - Allegations received in 2024

Row Labels	AFRO	EMRO	EURO	OTHER	SEARO	WHO-HQ	WPRO	Grand Total
Misconduct against person	81	107	37	9	44	62	11	351
Failure to comply with Professional Standards	2	2		3	2	5		14
Harassment	20	32	13	5	19	28	4	121
Discrimination	1		2		1	2	1	7
Abuse of authority	14	31	6	1	9	12	1	74
Retaliation	3	9	1	1	3	4	1	22
Other failure to comply with professional standards (people offense)						1		1
Sexual Exploitation and Abuse	24	11	2	1	1	1	2	42
Sexual harassment	13	16	10	1	9	6	2	57
Other	3	2		1		2		8
Not a misconduct	1	2		1		1		5
Misconduct against property	51	120	29	11	33	36	6	286
Fraud	26	60	13	6	17	12	4	138
Corruption	19	35	12	3	10	8	1	88
Theft/Misappropriation	1			1	1	5		8
Failure to comply with Professional Standards	5	20	3	1	3	6	1	39
Other			5	1	1	3		10
Not a misconduct					1	2		3
Other	5		4		1	5		15
Other			3		1	5		9
Not a misconduct	5		1					6
Grand Total	137	231	66	21	77	103	17	652

Investigation - Allegations closed at the Preliminary Review stage in 2024

Row Labels	AFRO	EMRO	EURO	OTHER	SEARO	WHO-HQ	WPRO	Grand Total
Misconduct against person	46	75	15	13	20	51	3	223
Abuse of authority	6	15	4	1	6	11	2	45
Corruption	1							1
Discrimination						2		2
Failure to comply with Professional Standards		6	1	1	1	4		13
Harassment	9	26	7	7	9	26		84
Not a misconduct			1					1
Other	3		4			1		8
Retaliation	5	8		1	2	5		21
Sexual Exploitation and Abuse	20		8		2			30
Sexual harassment	2	7	2	2	2	2	1	18
Misconduct against property	19	37	11	7	20	17	8	119
Abuse of authority						2		2
Corruption	4	11	5	2	2	3	3	30
Failure to comply with Professional Standards	1		5	3	2	3	1	15
Fraud	13	16	6	2	16	9	2	64
Other			4				2	6
Theft/Misappropriation	1		1					2
Other	1			1		1		3
Other	1			1		1		3
Grand Total	66	112	26	21	41	68	11	345

Investigation – Outcome of allegations closed in 2024

Investigations opened in 2024: 123

Investigations closed in 2024: 119

- **Substantiated: 33**
- **Unsubstantiated: 72**
- **Other (outside jurisdiction, unsolved, withdrawal..): 14**

External Auditor

Mandate & Objective of Audit of the External Auditor

Mandate

- Report on the audit of the financial statements & operations of WHO is issued pursuant to Regulation XIV of the Financial Regulations of WHO & is transmitted through the Executive Board to World Health Assembly.
- We also carry out External Audit of 5 hosted entities, i.e. UNAIDS, ICC, IARC, UNITAID, & SHI
 - Separate reports on these entities are issued to their governing bodies

Objective of Audit is to

- Provide an independent assurance to Member States
- Increase transparency & accountability & help increase operational effectiveness in Organization
- Support the organisation in achieving its organisational objectives

Scope of Audit in the current Audit cycle

Areas covered as a part of the audit carried out for WHO, include:

- Compliance & Financial audit of WHO
- Performance Audit of Universal Health Coverage on one billion (Strategic Priority I under GPW 13)
- Performance Audit of Inventory & Warehouse Management

Apart from the Financial and Performance Audits, audits of a selected Region & country offices are also carried out each year

- Regional Office for the Eastern Mediterranean & country offices of Egypt & Yemen were audited

Status of Audits

- Reports of the 2 PAs, EMRO & 2 country offices are under finalisation
- Compliance & Financial audit of WHO: Interim Audit has been completed, Final Audit is slated from 17 Feb onwards
- Audit of Hosted entities is slated from 17 Feb onwards
- Dates for Reports have been finalized in consultation with WHO
- WHO has given compliance to 45 out of 152 outstanding recommendations, which is under examination

Opinion of External Auditor

- WHO had referred proposals on implementation of IPSAS 31, 43, 45 & write off of inventories on which opinion was given

Part II

Q&A