



**World Health
Organization**

Member States information session

Oversight and Accountability

26 January 2026

Today's agenda

- 1. **Oversight and audit (11h00-11h20):**
 - a. Presentation by IEOAC Chair
 - b. Presentation by Internal Oversight Services (IOS)
 - c. Presentation by External Auditor
- 2. **Q&A session with Member States (11h20-12h00)**



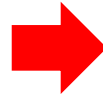
Part I

IEOAC report



IEOAC recommendations – 1/5

Financial situation and Strategic
realignment exercise



- The Committee recommends that the filling of currently **vacant key senior positions**, particularly in the area of accountability and oversight, be accelerated

IEOAC recommendations – 2/5

Internal Audit and investigations



- The IOS should review the **criteria for the preliminary review** of the allegations received in order to reduce the number of full investigations that end up being unsubstantiated.
- The IOS, the Office of the Legal Counsel and the Department of Human Resources and Talent Management should review their **reporting protocols** to identify areas of improvement for communicating the status of ongoing and completed investigations to the relevant levels of the Organization, while ensuring appropriate levels of confidentiality.
- The IOS should **review the KPIs** used by the investigation function to ensure that they provide a sound basis for monitoring the performance, efficiency and effectiveness of the function



IEOAC recommendations - 3/5

Risk Management



- To deliver on the Risk Management Strategic Plan, a formal action plan to **consolidate the current “established” status**, with a view to further advancing to the next level in the future, should be developed and updated annually.

IEOAC recommendations - 4/5



BMS



- The Committee recommends that, following the implementation of each release of the BMS system, an **assessment of the benefits captured by each module** be conducted at the appropriate time, to collate lessons learned and inform future enhancements and/or upgrades.

IEOAC recommendations - 5/5

Regional visit (EMRO)



- The Committee recommends that **offices at all three levels** of the Organization should review and **validate the annual self-assessment** of internal control against any internal/external audit report received to inform remedial measures.

Office of Internal Oversight Services (IOS)

Agenda

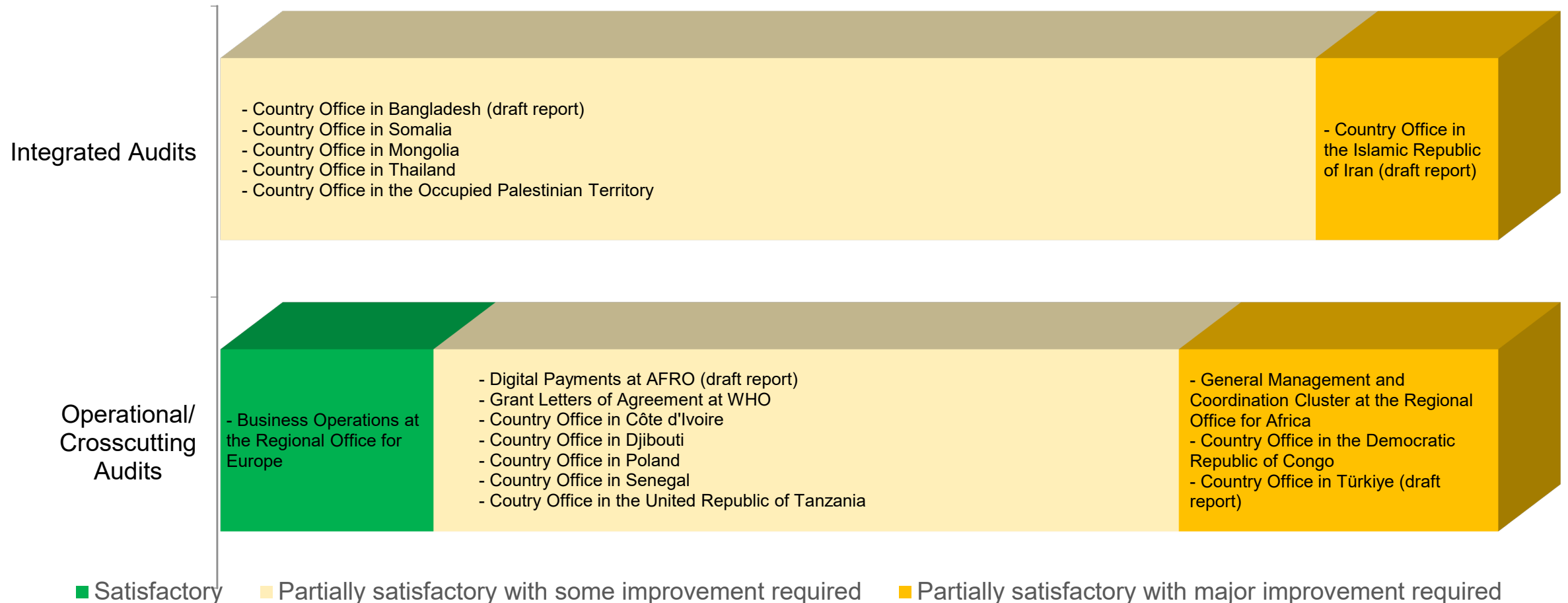
Office of Internal Oversight Services (IOS)

- A. Internal Audit
- B. Evaluation
- C. Investigation



I. 2025 Internal Audits and advisories (as of 20 Jan 2026)

- 13 Country office audits (3 in draft), 2 Regional Offices, 2 crosscutting audits (1 in draft).
- 3 advisories/other (2 in draft) / BMS audit (in draft).
- No unsatisfactory audit conclusions (same as last year).
- The analysis of the key 2025 audit findings will be provided in the internal audit report to the WHA.



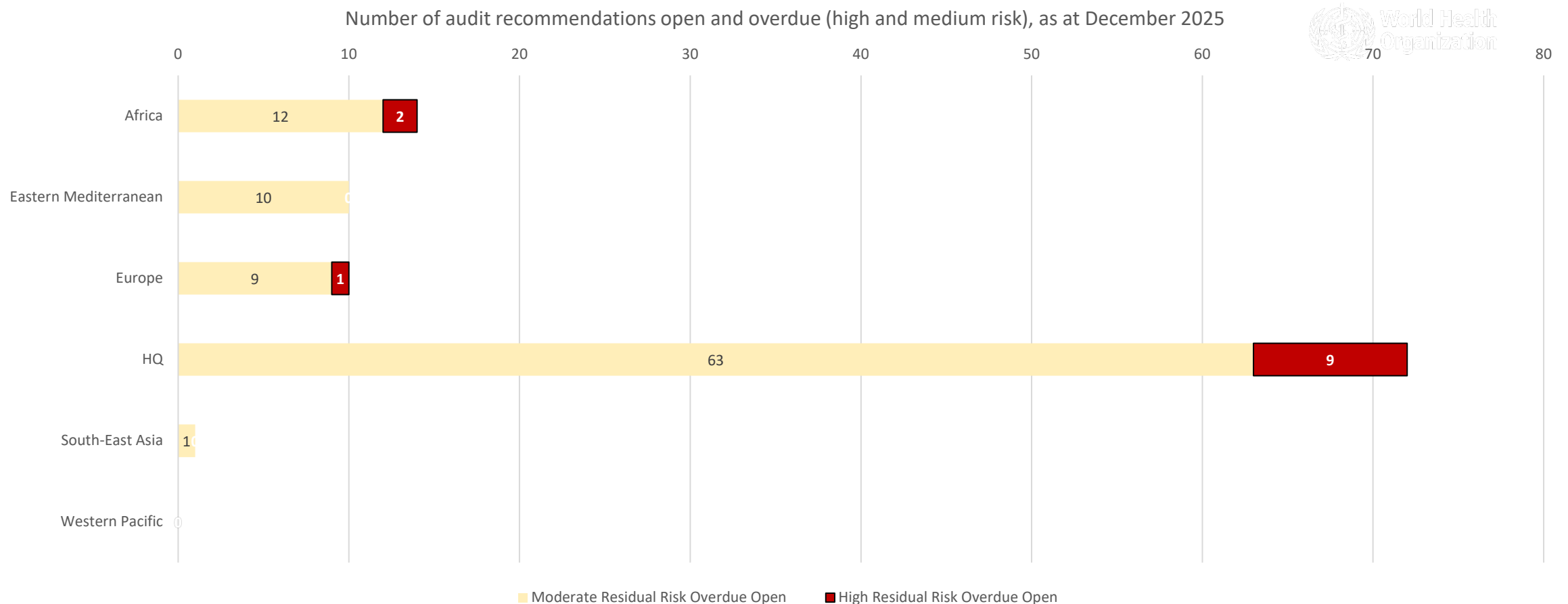
A. Audits closed since the last update (February 2025)

- Since the last update of February 2025, a total of 22 audits were closed (as of 20 January 2026).

Audit no.	Audit title
21/1200	Information Technology Operations in the Eastern Mediterranean Region
21/1211	Business Operations Services Department at the WHO Regional Office for the Eastern Mediterranean
22/1232	WHO in the Islamic Republic of Pakistan
22/1234	WHO in Yemen
22/1236	WHO in the Republic of Türkiye
22/1239	WHO Country Office in Libya
22/1240	who Country Office in Cameroon
23/1248	WHO Country Office in Timor-Leste
23/1250	Global Management of Security at WHO
23/1253	WHO Country Office for the South Pacific and Division of Pacific Technical Support
23/1254	WHO in the Islamic Republic of Afghanistan
23/1260	WHO Country Office in Ethiopia
23/1261	WHO Country Office in Malawi
23/1265	Division of Administration and Finance WHO Regional Office for the Western Pacific
24/1270	WHO in the Philippines
24/1275	WHO in the Syrian Arab Republic
24/1277	WHO Country Office in Mali
24/1277	WHO Country Office in Maldives
24/1281	WHO in Iraq
24/1284	WHO Country Office in Zambia
24/1286	WHO Country Office in Myanmar
25/004	WHO Country Office in Mongolia

A. Overdue internal audit recommendations

- Information on internal audit overdue recommendations by Major Office is updated monthly to the publicly available WHO external website, IOS page - [Internal Audit Dashboard](#)



B. Evaluation - Biennium 2024–2025 Update

- Evaluations expanded in **scale, quality and scope**.
- Planned evaluations increased from **34** (in 2022–2023) to **50**.
- Completion rates increased from 43% (9 of 21) in 2022–2023 to **77% (27 of 35)** reflecting stronger institutional demand and capacity.

Drivers of progress included:

- **senior management leadership** and commitment to strengthen the function;
- **increased staff capacity**, including evaluation focal points in all regional offices;
- **diversified funding** beyond flexible sources; and,
- use of **pre-vetted long-term agreements and expanded consultant rosters**.

B. Proposed 2026–2027 Evaluation Workplan

Aligned with GPW14 and 2025 EVL policy (2025)

Selection criteria include *requirements, significance and/or utility*.

Focus on strategic, thematic, programmatic or cross-cutting topics.

Developed with senior management (WHO HQ, RO and CO) and partners (SWEQ and IAHE). & incorporates feedback from the IEOAC.

In total, this workplan envisages **52 evaluations (50% are funded)** while for the remaining half resources must be mobilized.

C. Investigation 2025 Update

Case Load	2023	2024	2025
Carried-over cases	717	719	656
Number of cases received	740	652	518
Total number of cases handled	1457	1,371	1,174
Number of Cases Closed	(738)	(715)	(636)
Balance of cases as of 31 December	719	656	538
Cases closed after full investigation, of which	92	116	102
Substantiated	36	34	45
Unsubstantiated	56	64	57

Drivers of progress included:

- **Senior management leadership** and commitment to the function;
- **Stricter / Streamlined Intake procedures and decisions** on cases that go to investigation
- **Prioritization, Early critical decisions and leveraging AI in investigation activities** – for improved timeliness and qualitative outcomes
- **Synergies and Collaboration** - with WRs, Regional Compliance managers, Regional HR managers etc.
- **Strengthening current team capabilities and capacity** – easing access to information; trainings; and forensic/business intelligence tools

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 & Status in the current Audit cycle

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

- Compliance & Financial audit of WHO
 - Interim audit was conducted in the month of September – October
 - Final audit is slated from 16 February onwards
- Performance Audit of Resource Mobilization (Pipeline to Agreement Management) in the WHO
 - Management letter has been issued



Performance Audit of One billion more people enjoying better health and well-being (Strategic Priority 3 under GPW 13)

- Audit is currently underway

Scope of Audit & Status in the current Audit cycle

- Apart from the Financial and Performance Audits, audits of a selected Region & country offices are also carried out each year
 - Regional Office for the Western Pacific & country offices of Malaysia & Vietnam were audited
 - Country Office of Vietnam was conducted onsite at the request of Management
 - Management letters are under finalization
- Audit of Hosted entities is slated from 16 Feb onwards
- Dates for Reports have been finalized in consultation with WHO
- Old recommendations: Meetings were held with Directors of two departments – compliance will be examined in final audit

Part II

Q&A

