

Member States Information Session

Internal Oversight Services

05 March 2026, 09.00-10.30



IOS Mission Statement



“The IOS department provides oversight through **independent audit, evaluation, and investigation** services, enhances accountability, integrity and **organizational learning**, improving WHO’s results and performance.”

Agenda

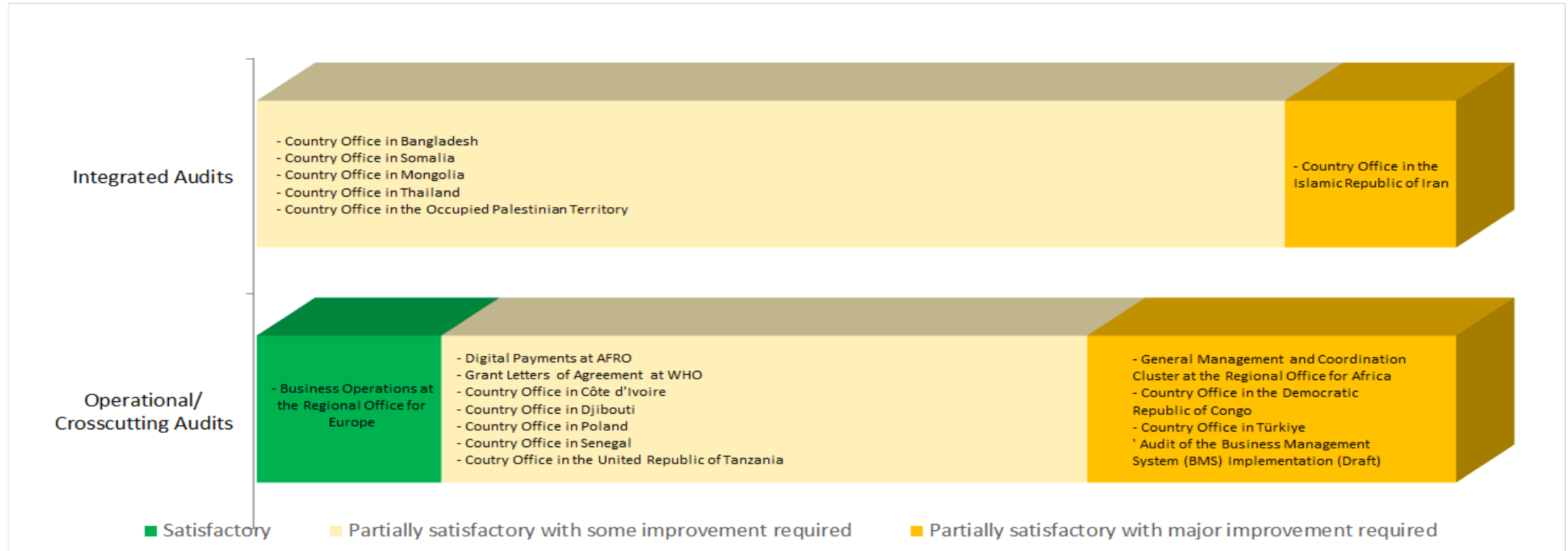
Office of Internal Oversight Services (IOS)

- I. Internal Audit
- II. Evaluation
- III. Investigations

Internal Audit

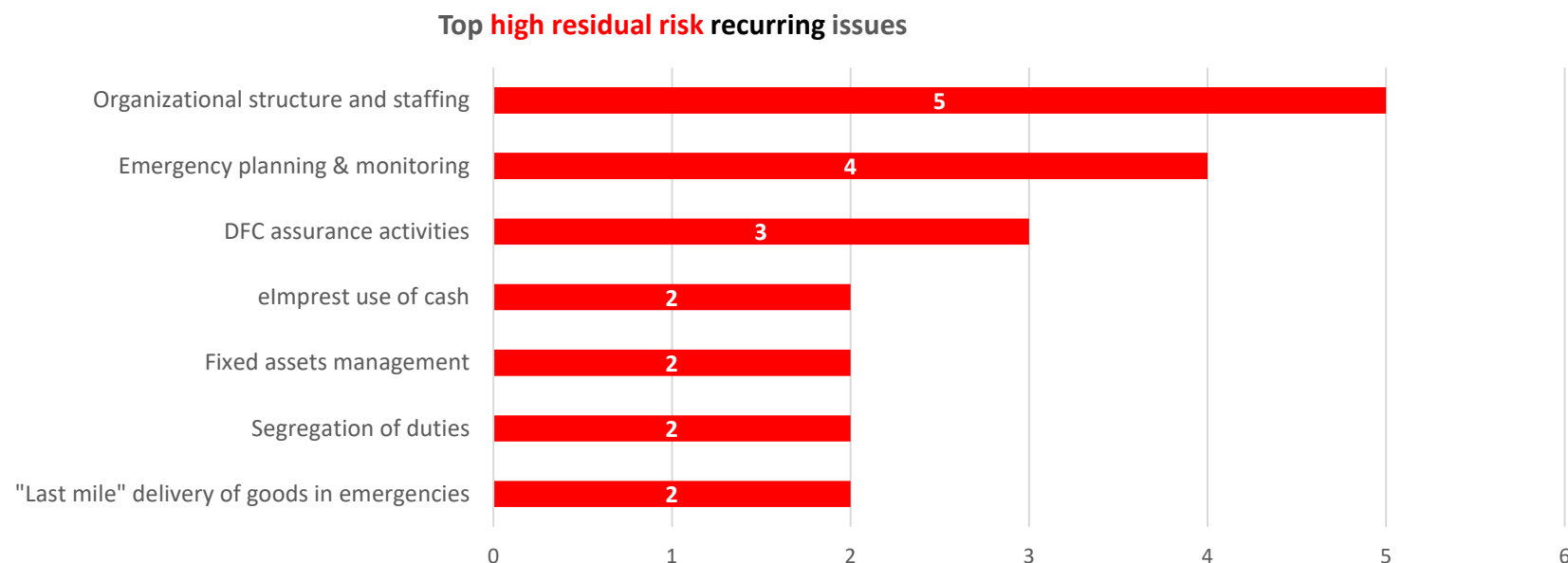
2025 Internal Audits and advisories (as of 24 February 2026)

- ✓ 13 country office audits, 2 regional offices, 2 crosscutting audits.
- ✓ 2 advisories (1 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.



Key recurring high-risk areas –WHO Country Offices (2024-2025)

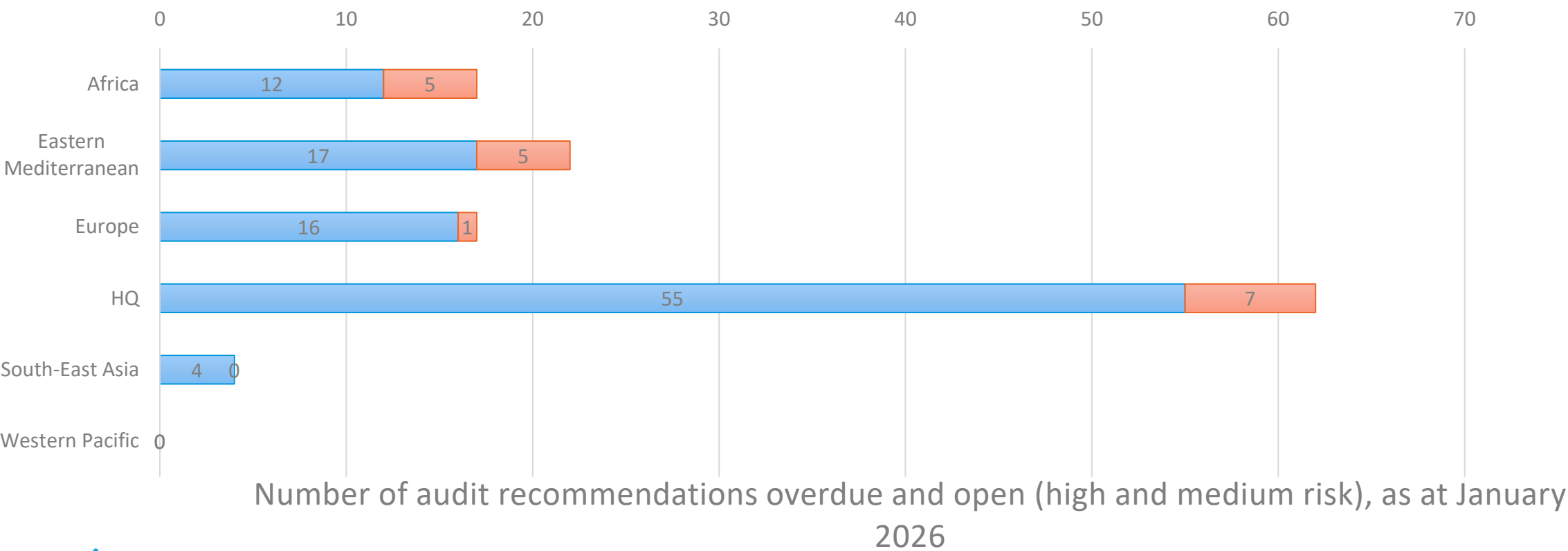
Analysis of WHO Country Office audits (2024–2025) identified recurring issues with high residual risk in the following areas:



- IOS audit is working closely with management to address the root causes of these issues.
- Audit outreach sessions are planned in each Region in 2026.

Overdue internal audit recommendations (as of January 2026)

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



KPIs - internal audit

#	KEY PERFORMANCE INDICATORS (KPI)	Target	2022	2023	2024
1	Customer satisfaction (survey, rating scale of 1 to 4)	> 3.5	3.41	3.42	3.41
2	Time allocated to projects vs total worked time <i>(note: in 2023 we reviewed project definitions; therefore, data in 2023/2024 is not fully comparable to 2022)</i>	> 85%	92%	88%	85%
3	Worked days per engagement: actual vs budgeted (difference)	+/-10%	77 vs 77 (0%)	80 vs 81 (-1%)	71 vs 78 (-9%)
4	Time of completion of engagement (in months): actual vs scheduled (difference)	+/- 20%	6.3 vs 3.9 (+62%)	7 vs 4.4 (+59%)	5.5 vs 4 (+38%)
5	Percentage of overdue internal audit recommendations (GPW leading indicator)	< 10%	74%	76%	69%
6	IEOAC action points to IA that were addressed	100%	100%	100%	100%
7	Training days per Internal Auditor (per year)	10 days	6.1	7.0	9.4
8	Internal auditors with professional certification <i>(note: all auditors have audit related certifications, except the 2 senior technical officers – medical doctors)</i>	75%	82%	82%	82%

Note: Data for 2025 will be provided in the WHA report.

Evaluation

Strategic value of evaluation

- **Drive better decisions**

Independent evidence strengthens prioritization, planning and resource allocation.

- **Strengthen accountability**

Transparent reporting enhances oversight, governance and confidence.

- **Improve performance**

Actionable recommendations translate learning into measurable improvements.

- **Maximize impact**

Evaluation ensures WHO delivers results efficiently and effectively across all three levels.

- **Build trust**

Open reflection on results, successes and challenges, reinforces credibility.

Independence, credibility and use on the rise



Evaluation Performance – Key Indicators (2024–2025)



- **Completion rate improved to 73.3%** (Target: 80%; Baseline: 26%), demonstrating strengthened delivery against the biennium workplan.
- **Quality strengthened:** 91.1% of evaluations met or exceeded standards (Target: 80%).
- **Alignment with GPW14:** 4 corporate evaluations demonstrated alignment with GPW14 strategic objectives (Target: 6).
- **Stakeholder satisfaction at 77%** (Target: 85%), with continued improvements planned.
- **Coverage and financing indicators** (>US\$10M programmes evaluated; evaluation budget share) to be reported in the next cycle.

Corporate/Decentralized Evaluations:

Formative Evaluation of the Global Health Cluster

- Evaluation evidence helped further **strengthen WHO's Inter Agency Standing Committee Cluster Lead Agency coordination** function at all levels, and with partners.

Evaluation of Global Health Days 2019-2023

- **Aligned campaigns with GPW14 priorities**, introducing clearer prioritization and review mechanisms.
- **Strengthened coordination and joint planning** across headquarters, regions and countries.
- **Introduced a results-based framework**, with a Theory of Change and core indicators to measure impact.
- **Improved partnership and resource planning**, embedding campaigns into operational and communications strategies.

Country Programme Evaluations:



- **11 country programme evaluations were completed**, examining WHO's contributions at the country level and ensuring the 2025 evaluation policy coverage norms were met across five of the six WHO regions, alongside one evaluation of a crisis response.
- **6 Country Programme Evaluations (Armenia, Bhutan, Jordan, Namibia, Somalia and Syria) were completed in 2025**, with 5 (Ethiopia, Mongolia, Oman, Rwanda and Sierra Leone) at final stages and expected in early 2026.
- **These evaluations inform the design and implementation of new WHO Country Cooperation Strategies + national health strategies**, guiding planning, resource allocation and policy dialogue.
- **Resource mobilization was coordinated across all organizational levels** (Country Offices 33.6%, Regional Offices 37%, Evaluation Office 29%), with hybrid evaluation teams strengthening credibility and enhancing their use and strategic value.

Investigations

Investigations – Update on Business Model

- **Consultant vs. Staff Investigators**
- **Pros with Consultants:**
 - Geographically dispersed across 5 Regional Offices
 - Diversity in Language, Gender and Specialized skills in niche areas
 - Cost saavy for temporary support, i.e. Surge in Cases or time-bound assignments
- **Cons with Consultants:**
 - Higher cost/case – when used continuously
 - Delays in cases and Low continuity – natural attrition is high, prone to contract breaks, and `personal competing priorities, etc.
 - Institutional knowledge low – high learning curve and delays
 - Skills gaps - which cannot be trained/filled
 - Limited accountability and Inconsistent standards and practices

Present vs. Projected

Present:

- 4.5 staff positions vacant out of 10.5* Staff posts across 3 teams (MAP, FMFC, OSDA) and 22 investigator consultants

Projected:

- 2.5 staff positions vacant out of 10.5* staff posts across 3 teams (MAP, FMFC, OSDA) and 10 investigator consultants

*: 0.5 accounted from another dept.

Investigation Demystified

Substantiation Rate is NOT
a KPI

- Is an outcome (as opposed to performance) and subject to many variables
- Low substantiation - a sign of healthy reporting culture in the organization
- High substantiation – a sign of integrity issues within IOS (confirmation bias, over-reliance on insufficient evidence, etc.)
- IOS's focus is on Process Integrity (fairness, independence, impartiality and accuracy in line with UN standards)

IOS does not just do
Investigations

- Advisories – scheduled or ad hoc requests for advice on accountability and risk management
- Reporting and Information Sharing – internally and/or externally – on outcome of cases and/or control risks or systemic issues (e.g. donors, management, etc.)
- Outreach/Awareness – e.g townhalls, onboarding presentations, Retreats of senior leaders
- Collaboration – internally and with counterparts at the UN, Donor and MDBs on trending issues/solutions and efficiencies

Investigations Demystified

IOS Investigations are NOT

- Disciplinary processes (those are handled separately by HR/legal).
- Performance management tools
- Owned by reporters, subjects, witnesses or management

Real Investigations are NOT like what you see on TV

- High Stakes - Impact (on participants and/or Organization); Fairness (rights and obligations); Accuracy (scrutinable and appealable process)
- No “Hero investigator” like on TV
- IOS does not control the timeline of a case

IOS does NOT control the timeline of the case

- Complexity of case and Information Gaps
- Cooperation of witness/subject/other stakeholders
- Jurisdictional issues
- Special needs

Investigations – CaseIQ

A Move to a New Case Management System in 2026

Status

- Design and Configuration phase with Launch aimed in Q2 2026
- IOS taskforce (5 cross-functional staff) March 2025; and Since November 2025-present
- Used by 4 Other UN agencies

Key Take-Aways

- Not a lift and shift replacement - a deliberate simplification and modernization of IOS's CMS
- 5 Design drivers - (1) Simplicity; (2) Data Accuracy and Confidentiality; (3) Reporting on Outputs; (4) KPI-trackability; and (5) Auditability
- Critical Path items – IT and cyber security dependencies
- 3 Workstreams/Outputs captured - Cases, Stakeholder Reporting, Outreach/Collaboration
- AI functionality – generates templated documents based on case information; amalgamate multiple cases into summarized reports;

Q&A

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