

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 forty-first 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 2025

Background

1. This report covers the forty-fourth and forty-fifth meetings of the IEOAC, held in June and October 2024, respectively. The latter meeting includes the Committee's visit to the Regional Office for the Western Pacific, the WHO Country Offices in the Philippines and for Malaysia, Brunei Darussalam and Singapore and the WHO Global Service Centre in Kuala Lumpur. The main recommendations from these in-presence meetings are indicated below.
2. The members of the IEOAC who participated in these meetings were: Mr Darshak Shah (Chair), Mr Rob Becker, Ms Aseya Galadari, Mr Greg Johnson and Ms Beatriz Sanz Redrado. Ms Aseya Galadari could not join the visit to the Western Pacific Region in person and participated in some of the sessions remotely.
3. The Committee received the required support from the Secretariat, including a regular overview on major developments by senior management. In addition, it had the opportunity to brief the Director-General on the discussions held at the end of the June meeting, and a briefing was planned for the October meeting but, due to the time difference and a last-minute critical change in the Director-General's schedule, the briefing was not possible.
4. Ahead of the opening of each meeting, all members of the Committee submitted their Declaration of Interest to the WHO Office of Compliance, Risk Management and Ethics and confirmed that no conflict existed with their current mandate.
5. The remainder of this report consists of the following chapters:
 - (a) External Audit
 - (b) Internal Audit and investigations
 - (c) Evaluations
 - (d) Risk management
 - (e) Prevention of sexual exploitation, abuse and harassment (PRSEAH)
 - (f) Business Management System (BMS)
 - (g) Visits to the Regional Office for the Western Pacific, the WHO Country Offices in the Philippines and for Malaysia, Brunei Darussalam and Singapore and the WHO Global Service Centre
 - (h) Other matters reviewed by the Committee

- (i) Membership of the Committee
- (j) Summary of highlighted recommendations.

A. External Audit

6. The Committee had the opportunity to meet the External Auditor, including in a private session, and was presented with the plan for 2024 as well as the outcomes and recommendations contained in the External Auditor's report to the Seventy-seventh World Health Assembly.¹ This covered the financial, compliance and performance audits.

7. The IEOAC members welcomed the unmodified opinion and congratulated the Secretariat on this achievement. The Committee inquired about the observations related to the procurement process, with a particular focus on the need to expand the use of long-term agreements (LTAs) and took note of the External Auditor's recommendation to improve the process in a timely manner.

8. In relation to treasury management, further to the External Auditor's verification of the relevant documentation on bank deposits, and the confirmation that the WHO investments met benchmark rates, the Committee was pleased to hear that no significant concern was raised.

9. The Committee appreciated the confirmation of the good collaboration between the External Auditor, the Internal Auditor and the Secretariat. It further noted the Secretariat's acceptance of all recommendations issued in 2023, whose implementation will continue to be monitored. In this regard, the External Auditor confirmed that no further observations, beyond those reflected in their report, exist.

10. In reply to a question on the timeline to prepare their audit plan, the External Auditor highlighted some of the challenges faced in preparing the plan before the Health Assembly. This is because the plan preparation often involves discussions with various divisions and departments. Also, some audit areas, such as warehouse management systems, are dynamic and require up-to-date information, making it difficult to finalize the audit plan well in advance. Finally, the impact of the coronavirus disease (COVID-19) pandemic on the audit work was mentioned.

11. The Committee reviewed the draft plan of work for 2024 and reiterated the importance of coordinating with management when topics for performance audits are identified.

B. Internal Audit and Investigations

12. As part of its terms of reference, the Committee had regular interactions with the Office of Internal Oversight Services (IOS) and reviewed the internal audit workplan and its progress.

13. In this regard, the IEOAC took note of the fact that the process to prioritize the audits follows established criteria, including the analysis of the principal risks and other emerging risks, the plans of the External Auditor, to avoid any potential overlap, and the available compliance reviews conducted in the various offices.

14. While reviewing the plan, the Committee noted that some of the actions in the audit plan had been deferred and a certain amount of work remained to complete the audit plan for 2024.

¹ See document A77/22.

15. The Secretariat pointed out that the postponement of some audits was to avoid overlaps with planned external audits or internal reviews as well as due to staffing constraints, specific resource requirements, the challenges in conducting the audits in complex settings, such as in the Syrian Arab Republic and the Sudan (now completed), and the need to reprioritize to respond to emerging needs.

16. As to the resource constraints mentioned by the Office of Internal Oversight Services, the Committee was informed that two vacancies still need to be filled. At the same time, the Committee was pleased to hear that the Office continues to work on an implementation plan to address the recommendations made by KPMG in their independent review of the audit function, and that this resulted in some changes made to the internal audit monitoring and evaluation framework and audit methodology.

17. The Committee noted a decline in overall effectiveness of internal controls for the offices audited in 2023, to 66% (compared with 73% for those audited in 2022). This can be explained by the delays in implementing audit recommendations, specific issues concerning the segregation of duties in small offices, the complexity of rules and compliance with established procedures, indicating potential weaknesses. The Secretariat is aiming to address a number of these weaknesses with the launch of the new Business Management System (BMS), which will embed controls into the new system design.

18. In this context, the Committee confirmed the importance of conducting compliance audits as a means of strengthening the internal control framework, especially in an increasingly decentralized environment. Hence, the Committee suggested that there should be an appropriate balance between compliance and performance audits.

19. In the same vein, acknowledging the efforts made to address the conclusions from the root-cause analysis, the Committee (in line with the recommendations contained in document EBPBAC38/2) requested that an overview, showing what has been done by the Secretariat to date and what is outstanding, be provided at future meetings of the IEOAC. This should be a consultative process between, in particular, Business Operations departments and IOS. The Committee acknowledges that some of the root causes will be addressed through the implementation of the BMS. However, this requires a rigorous change management process as well as updates to existing processes and procedures.

20. In the context of its meetings with the Office of Internal Oversight Services, the Committee received a briefing on the caseload, resources and structure of the investigation function.

21. The Committee noted that the number of cases remains high and that a significant portion does not proceed to full investigation by IOS, as the allegations are either unsubstantiated or unable to be investigated. The Committee also noted that abuse of authority and harassment remained the areas with the largest caseloads.

22. As far as resources are concerned, the Committee heard that the current budget and staffing were not sufficient to handle the high number and complexity of cases. It was informed that the Secretariat fully acknowledges the importance of the investigation function. In addition, the Committee took note of the Secretariat's plan to address the issues faced, in part by revising the legal framework for investigations, thus allowing other functions to be engaged directly in certain investigations (that is, the Ombudsperson and Human Resources and Talent Management). The Committee welcomes the Secretariat's approach of pursuing mixed working modalities, including remote working engagements for its workforce, in order to optimize the use of available funding.

23. The Committee also noted the Director-General's reassurance that the budget envelope for IOS would be maintained at the current level of US\$ 25 million, noting that the budget level had increased significantly from US\$ 8 million in 2019.

24. A separate private session was held with the Internal Auditor.

C. Evaluations

25. In reviewing the work of the evaluation function, the Committee noted with appreciation the high-quality evaluations carried out by the Secretariat and the good work that has been done, suggesting that the conclusions from the various evaluation reports be consolidated to identify cross-cutting issues and trends.

26. The Committee noted with concern that, for a number of evaluations that have been completed, the management response had not yet been compiled. The Committee recommends that the Evaluation Office, in consultation with management, establish a clearer timeline and responsibility, and that a proper monitoring mechanism for the implementation of the response is established. The Committee therefore encourages the Secretariat to include this element in the next iteration of the evaluation policy.

27. The issue of funding for evaluations was discussed, as the Committee was concerned that the workplan was not fully executed due to the lack of funding, especially at the regional level. The Committee requested a full list of all pending evaluations in the workplan. This was provided to the Committee.

28. The Committee recommends that, in future, the evaluation plan is adequately discussed with all stakeholders of the Organization and that funding is aligned with the planning/budgeting cycle and appropriate allocations are made.

29. As a consequence, the Committee noted the importance of drawing on various sources of funding, including voluntary contributions, to cover the evaluations. Further, it is recommended that the Organization continues to explore the possibility of projects contributing to the relevant evaluations, noting the financial constraint around flexible funding.

30. In addition, the Committee recommends that any proposed change to the workplan be discussed with relevant stakeholders, noting that the workplan is approved by the Executive Board.

31. In line with its recommendations from an earlier meeting,² the Committee followed up on the survey that the Secretariat should conduct to identify evaluations and similar activities that have occurred at all three levels of the Organization. The Committee was pleased to hear that the collection of the relevant information on decentralized evaluations had started. At the same time, given the limited response received so far, it encouraged the Secretariat to extend the timeline for response, to ensure a more comprehensive picture.

32. Finally, the Secretariat presented a first draft of the evaluation road map to address the conclusion of the comparative analysis of the evaluation function, noting that further refinements

² Document EBPBAC40/2.

would be needed. The Committee is pleased that the road map has evolved and looks forward to receiving an updated version.

33. The Committee noted that the Director of Evaluation retired in September 2024. The Committee thanked him for his contribution and wished him well in the next chapter of his life. In addition, the IEOAC will provide its support to the selection process for a new Director.

34. **Recommendation 1: The Committee recommends that the Evaluation Office, in consultation with management, establish a clearer timeline and responsibility for management responses, and that a proper monitoring mechanism for the implementation of the responses be set out.**

35. **Recommendation 2: The Committee recommends that, in future, the evaluation plan is adequately discussed with all stakeholders of the Organization.**

36. **Recommendation 3: The Committee recommends that funding for evaluations is aligned with the planning/budgeting cycle and that appropriate allocations are made. In addition, as the Organization is financed through various sources of funding, evaluations should be similarly funded from multiple sources, including from voluntary contributions.**

D. Risk Management

37. The IEOAC reviewed the status of risk management framework implementation in WHO. In this context, the Secretariat presented the results of its work and the challenges it faces, explaining the process of identifying the principal risks and its outcomes, the risk management strategy and road map, the global compliance programme, and the tools and resources it uses and needs.

38. The Committee members praised the work conducted by the team and acknowledged the progress made in moving towards a higher level of maturity (i.e. from “Developing” to “Established”).

39. The Committee also raised concerns about the coordination and alignment of different functions, and the need to operationalize the risk appetite and embed the risk culture.

40. Nevertheless, the Committee acknowledged the progress made towards a higher level of maturity (i.e. from “Developing” to “Established”).

41. In particular, the Committee was pleased to hear that significant work had been carried out in the identification of principal risks by management across the three levels. It looks forward to reviewing the summarized high-level mitigating actions required for each of the principal risks, thus reducing the risks to the agreed tolerance level.

42. The Committee further recognizes that, to fully reach the “Established” status, the approach needs to involve all major offices. For this to happen, the Committee had recommended that the Secretariat develop a plan, including the human and financial resources needed across the three levels of the Organization, for accelerating the pace towards reaching that level.

43. The relevant scenarios for implementing the Enterprise Risk Management Strategy were presented to the Committee and the high-level needs identified. At the same time, it was pointed out that both additional qualitative and quantitative resources were needed to attain a higher

level of maturity more quickly. The Committee suggested that adding more personnel may not accelerate progress due to the need to develop specific expertise and the natural adaptation period required for organizational change.

44. The Committee recommends leveraging the existing compliance and risk management functions across the three levels to contribute to this objective. This includes utilizing the core predictable country presence (CPCP) initiative to enhance risk management capabilities, in the context of the ongoing efforts to strengthen country offices.

45. Finally, the Committee took note of the next steps the Secretariat will be taking in this area, through discussions within the Global Risk Management Committee, the prioritization of activities and their alignment with the available resources. The focus would be on identifying critical activities and ensuring that these are adequately resourced.

E. Prevention of Sexual Exploitation, Abuse and Harassment (PRSEAH)

46. The Committee received the regular briefing on the status of prevention and response to abusive conduct and sexual misconduct in the Organization.

47. The Head of Investigations presented the data and trends of complaints and investigations related to these topics, highlighting the increasing caseload, the challenges and the gaps in the current system. She also shared some of the best practices and recommendations from other agencies of the United Nations system and external experts.

48. As some of the open recommendations from the PwC audit report pertain to the culture change strategy, the Secretariat provided an update on the culture and behavioural change strategy, which aims to address the root causes of abusive conduct and sexual misconduct in WHO and to promote a respectful and inclusive working environment. In this context, how the strategy is aligned with the Values Charter, the Code of Ethics and Professional Conduct, and the Policy on Preventing and Addressing Abusive Conduct (PAAC) was also highlighted.

49. The Committee took note of the Secretariat's assessment that the number of new cases had not yet peaked and that there is a need to improve the complaint mechanisms at the community level for cases of sexual exploitation and abuse. It therefore stressed the importance of continuing to work on preventive measures.

50. The Committee was pleased to receive an update on the actions being taken in the area of PRSEAH and the continued progress. It looks forward to reviewing the conclusions of the United Nations-wide review by the Joint Inspection Unit (JIU) in this area.

51. The Committee reiterated the importance of addressing the issue of culture, and the Organization should rapidly finalize the strategy to address behavioural issues.

52. The Committee took note of the good preliminary outline of the strategy for cultural change, noting that PRSEAH cannot be addressed in isolation and observing an increase in complaints concerning other forms of harassment. The Committee is of the view that the cultural change strategy and its implementation should be holistic and address all forms of harassment, building on the progress made on PRSEAH.

F. Business Management System (BMS)

53. The Committee reviewed the progress and challenges of the BMS programme, which is aimed at implementing a new enterprise resource planning (ERP) system for WHO in 2025.

54. The BMS programme is a complex undertaking that, as is common with most ERP implementation, is facing some delays, linked to the late delivery of some system components by vendors, and due to requested changes in scope.

55. While the current timetable for the planned go-live remains very tight, the Committee was pleased to observe that the BMS programme has taken steps to strengthen its programme management and quality control capacity, including by engaging additional resources to actively monitor project delivery and budget to meet the established timeline. In this regard, it was reported that the BMS programme timeline had been revised to reflect a more realistic approach and that work had started on the cut-over, deployment and operational readiness.

56. In relation to the issues raised concerning the finance modules, the BMS programme has prepared contingency plans, with alternative options. The Committee reiterated its view that implementation should only proceed once all functionalities had been successfully tested. At the time of the preparation of this report, following the recommendation of the Committee, the core finance functionality was being tested, and the outcome of this exercise will inform the decision between the existing options. As reported below, the Committee had the opportunity to visit the finance testing site at the Global Service Centre (GSC) in Kuala Lumpur during its regional visit.

57. To obtain a comprehensive overview, separate private sessions with the Secretariat were held on this subject.

58. In concluding, the Committee noted with appreciation that the Organization has established a risk mitigation strategy by developing various options for the implementation of the BMS programme. In addition, the Committee recognized that significant progress has been made since its last report to Member States.³ However, uncertainties remain, in particular in the area of finance. It also noted the risk of burn-out for the BMS programme staff.

59. The Committee noted that the Organization has commissioned an external review of the existing options and the results have been presented to the BMS programme board, which provides governance of the programme. If uncertainty over the various options continues to exist, the Committee recommends an independent and comprehensive review be undertaken by a third party, in consultation with all functional heads.

60. The Committee took note of the Secretariat's reassurance that the Organization will not launch the new system until the essential and regulatory requirements (i.e. the Minimum Viable Product – MVP) are ready.

61. Finally, the Committee stressed the importance of conducting full BMS end-to-end testing, including cross-module functionalities, prior to the go-live. In this regard, the Committee would like to be apprised of the results of this testing at future meetings.

³ Document EBPBAC40/2.

62. **Recommendation 4: The Committee recommends that the Secretariat present the outcome of the end-to-end BMS testing at a future meeting of the IEOAC.**

G. Visits to the Regional Office for the Western Pacific and the Country Offices in the Philippines and for Malaysia, Brunei Darussalam and Singapore and the WHO Global Service Centre (GSC)

63. In line with the Committee's plans to visit WHO regional and some country offices every year, the Committee visited the Regional Office for the Western Pacific, the WHO Country Offices in the Philippines and for Malaysia, Brunei Darussalam and Singapore and the WHO Global Service Centre in Kuala Lumpur.

64. The Western Pacific Region is home to over 1.9 billion people and is described as one of the most diverse regions globally, encompassing a wide spectrum of cultures, landscapes, population sizes and economies. This diversity presents unique health system challenges and priorities.

65. In particular, the Region faces significant health challenges in the area of noncommunicable diseases, which are responsible for 87% of deaths, with heart diseases, strokes, chronic obstructive pulmonary diseases, lung cancers and diabetes being the leading causes.

66. Social vulnerabilities, such as high suicide rates and mental health issues, are prevalent, with some of the highest suicide rates in the world found in some countries in the Region.

67. The Region is also highly susceptible to the impact of climate change, with 1 billion people living in vulnerable coastal areas, including most of the Pacific islands' population.

68. Taking into account this public health context, the objectives of the Committee's visit included the provision of guidance and support to WHO offices and the review of regional activities to be able to reassure Member States that adequate internal controls are in place in the Regional Office and its county offices.

69. The Committee took note of the results of the regional staff survey conducted in 2022–2023, as presented by senior management, which highlighted the challenges faced by staff, in particular, female staff, and based on the information presented by management, the Committee was pleased to observe the efforts made toward improving staff morale by the current regional administration.

70. The new administration is working on changing the office culture by creating an integrated and collaborative approach to work. The Committee appreciated the innovative approach adopted by regional leadership, depicting integration and other WHO activities as a "woven mat", subsequently presented to the seventy-fifth session of the Regional Committee in October 2024.⁴ The symbolism of the mat was particularly relevant in this Region.

71. Similarly to what is observed at the global level, the Committee heard about the Region's high dependence on voluntary contributions, which represent the vast majority of the funding, and the calls for a more sustainable model to fund the work of the Organization. In this regard, the Committee acknowledged the importance of the investment round to fill in the existing gaps and appreciated the strengthening of the regional resource mobilization function. The Committee

⁴ Document WPR/RC75/2.

stressed the importance of ensuring funding utilization within the agreed timeline and of donor reporting. The Committee therefore supports the strengthening of the Region's Budget Committee, as a step towards improving regional budget monitoring.

72. In addition, the Committee highlighted the importance of developing an action plan for the Region to expand the donor base, including towards ultra-high net worth individuals, the private sector and local governments, stressing the need to ensure full alignment with the global investment round.

73. In relation to the composition of the regional workforce, the Committee was pleased to observe the gender balance among international staff and WHO Representatives, in particular. In addition, the Committee was briefed about the various initiatives currently under way in the area of PRSEAH and was pleased to hear about the support received from WHO headquarters in this area. The presentation highlighted some of the challenges the Region is facing. These are similar to those presented to the Committee by the focal point based in the African Region, during the Committee's visit in 2023. The Committee therefore suggests further dialogue between headquarters and the regional focal points.

74. The Committee is generally satisfied with the work being done by the Region in the area of internal controls and its emphasis on innovation, conveying its appreciation for the development of the handbook for the implementation of the new enhanced delegation of authority for WHO Representatives and the focus on timely implementation of internal audit recommendations within 12 months.

75. At the same time, it noted the need for improvement, as highlighted by the audit report on the Country Office for the South Pacific issued in January 2024, where most of the recommendations were overdue.

76. In this regard, the Committee was pleased to hear that the Regional Office is actively working to address these issues, with a clear plan and systemic actions in place to resolve the ones carrying a high residual risk. In addition, the Secretariat explained that an administrative review of the Country Office for the South Pacific had been conducted, and a multidisciplinary team had been sent to the Country Office to assess and improve the situation. This review identified the need to restructure and strengthen the Country Office's capacity, given that it provides multi-country support. It is important for the Region to develop an effective operating model that addresses the challenges of many dispersed small island States and ensures efficiency and effectiveness.

77. The Committee agrees with the measures taken by the Region to enhance internal controls, including the re-design of certain key processes, thus avoiding redundancies. However, the Committee recommends that the Region, while recognizing the focus on impact, continues to ensure an adequate level of compliance going forward. In this regard, the Committee highlighted that actions taken to maximize impact cannot be conducted to the detriment of compliance.

78. In Manila, the Committee visited the Country Office in the Philippines and received a briefing from its WHO Representative and the senior staff in the office.

79. It was explained that the Philippines, given its geographical location and landscape, is a country vulnerable to natural disasters, which has an impact on its health services. The Office therefore needs to be adequately equipped, in terms of skills and expertise, to be able to respond to these challenges promptly. The Committee suggests a broader dialogue across the three levels

of the Organization in terms of how this issue can be resolved in a sustainable manner, including by leveraging the support that the WHO Academy can provide to build the required capacity.

80. The Committee noted with appreciation that a monitoring and evaluation mechanism is systematically embedded in the management of technical programmes. Also, it was impressed with the country's performance monitoring and the application of the risk management approach, including its alignment with the corporate principal risks.

81. Based on the figures presented and the current projections, it appears that the Country Office will fully fund its budget envelope, even though the risk remains that voluntary contributions are not always fully aligned with the country priorities.

82. Finally, the Committee was pleased to have direct exposure to the work of the Country Office in support of the local community, through a visit to the local authorities, a school and the quarantine unit at Manila airport. During these visits, the Committee was pleased to hear frequent comments on the strong convening power of the Organization, the added value of sharing good practices and the sense of trust in and the high regard for WHO.

83. Subsequent to the visit to Manila, the Committee travelled to Kuala Lumpur to visit the Country Office for Malaysia, Brunei Darussalam and Singapore and meet its WHO Representative and senior staff.

84. The Committee was pleased to hear about the excellent relationships the Country Office has with the authorities of the three countries.

85. In relation to resource mobilization, the Country Office has a clear view of the need to mobilize voluntary contributions, including from within the country and from private foundations, and would need to continue to work towards this with the Regional Office and headquarters, in alignment with the corporate investment round.

86. The Committee noted with appreciation that the Country Office was able to leverage the funds and positions resulting from the core predictable country presence (CPCP) initiative to strengthen the office and enhance its impact. In order not to jeopardize the progress made, it is therefore important to ensure the sustainability of funding in future, taking into account the corporate efforts made to increase assessed contributions.

87. Also, as operational support is spread across several programmatic teams, the Committee suggests closely monitoring this, given the small size of the office.

88. While the last internal audit report dates back to 2017, based on the key performance indicators (KPIs) and data reported, the Committee noted the positive status of internal controls, supported by a sound approach to risk management.

89. The Committee had the opportunity to be briefed on the status of the transformative action plan of the Action for Results Group (ARG), of which the WHO Representative for Malaysia, Brunei Darussalam and Singapore is a member.

90. The Committee was impressed by the ownership and commitment at the country level, noted the good progress (50% of milestones are achieved) and expressed its support for the actions taken. Among the achievements, the enhanced delegation of authority, the creation of core predictable country presence (CPCP) positions, the harmonization of job descriptions and the introduction of performance indicators were highlighted.

91. At the same time, the Committee noted the need to significantly advance in most of the areas of the plan. The Committee would encourage enhancing the reporting on actions taken, in order to ensure more transparency, and would suggest that the planning adopts a weighted approach for the actions listed, thus ensuring adequate prioritization. In order to ensure full completion of the plan, achievable timelines and sufficient time-bound capacity for the enabling functions may be required.

92. Also, the Secretariat should ensure that the capacity created through the CPCP initiative does not generate duplications and is used efficiently.

93. As to the new enhanced Delegation of Authority for WHO Representatives, the Committee noted that the revised delegations had been promulgated in almost all regions, but that its implementation is not progressing at the same pace across all offices, especially in the area of human resources. In order to provide assurance to all WHO Representatives that the delegations are properly exercised within their offices, adequate tools and reports may be needed. In this regard, the creation of subregional hubs may help to ensure that the full impact of the revised delegation of authority is realized in an efficient manner. In parallel, it is important that work towards establishing KPIs at the country level continues in order to make sure that the enhanced delegations are accompanied by an adequate level of accountability.

94. In its final remarks to the regional leadership, the Committee praised the Western Pacific Region and its Regional Director for the remarkable preparation of the visit, the welcoming approach and the efforts made to change the office culture and to enhance its internal controls.

95. The Committee took advantage of its visit to the Country Office for Malaysia, Brunei Darussalam and Singapore to visit the Global Service Centre (GSC) in Kuala Lumpur and review the work being carried out by the GSC.

96. The Committee was pleased to observe a mature and well-functioning service centre and took note of the change in structure, with the various functions reporting to their respective business owners. The Committee acknowledged the excellent working relationship between the functional heads and the Director of the GSC.

97. The Committee was impressed with the presentation provided by the GSC and welcomed the strengthening of the compliance function in the GSC, which has quickly identified areas for improving controls globally. Lessons could be learned from this function and incorporated into the review of the global architecture of the compliance and risk functions across the three levels, referred to in paragraph 107 below. The Committee believes that this would also contribute to bringing risk management to the appropriate level of maturity.

98. The Committee noted that the rapid expansion of Malaysia as a service centre hub has the potential to create a challenging and competitive market for talent, thus putting pressure on the GSC's ability to attract and retain the right skill sets. The Committee noted with appreciation the measures taken by the GSC to increase the visibility of the centre in Malaysia and to strengthen the capacity of the GSC workforce to best support WHO frontline staff globally.

99. During its visit to the centre, the Committee was pleased to meet the team testing the BMS finance module. While observing that work is required in order to meet the planned objectives, the Committee expressed its appreciation for the spirit of commitment and collaboration it observed.

H. Other matters reviewed by the Committee

100. The Committee had the opportunity to discuss the plan for its oversight services in 2025. In this regard, the work of the Committee will continue to focus on its mandate as set out in its terms of reference. In the context of its yearly visits to a regional office, the IEOAC will be visiting the Eastern Mediterranean Region in the fall of 2025. In addition, further to the request by the Programme, Budget and Administration Committee at its thirty-eighth meeting,⁵ the IEOAC will oversee the stock-taking exercise of the three-year strategy for PRSEAH within the context of its remit. In particular, the Committee will provide input on the draft terms of reference for the selection of the service provider for this exercise, will observe the bidding process and will review the report. This will ensure the independence of the selection process and the compliance of the deliverables with the objectives of the review and the quality standards.

101. The Committee will present its observations and any recommendations on the above-mentioned topics to Member States at the forty-second and forty-third meetings of the Programme, Budget and Administration Committee.

102. The Committee received an overview of the financial situation of the Organization and of the treasury function. The IEOAC was pleased to see the reported positive trend for the various forms of contributions. At the same time, it expressed its concerns about the financial risk in the medium-term scenario, given the current international context. The Committee stressed the importance of maintaining appropriate governance and accountability structures during periods of resource constraint.

103. In relation to the treasury function, the Committee is impressed with its achievements despite the small size of the team, noting the risk this function carries with it. It noted the existence of an Investment Committee, providing an important element of governance, and it appreciated the regular review of the investment policy, and the conservative approach adopted in the policy, which appears to be in line with the risk appetite of WHO Member States. Consequently, the Committee suggested that this review of the policy be undertaken every two years with external support provided by the investment committee.

104. The Chair of the Committee was briefed by one of the current leads for Member State-led governance reform, Mr José Acacio of Australia, about the ongoing Member State-led consultations to finalize the process for handling and investigating potential allegations against WHO Directors-General. The Committee provided its input in relation to the role of the Committee, noting the advisory and non-executive capacity of the IEOAC in the said process and took note of the plan to present a revised process for consideration by the Executive Board at its 156th session in January 2025.

105. Further to the JIU and IEOAC recommendations to establish an independent ethics function in WHO, and the specific request from the Executive Board at its 155th session,⁶ the Secretariat presented a proposal for a stand-alone office with a direct reporting line to the Director-General, and draft terms of reference that covered the main roles and responsibilities of the ethics function.

⁵ Document A76/39.

⁶ Document EB155/2.

106. The IEOAC members appreciated the comprehensiveness of the proposal and suggested some minor edits towards its finalization. With respect to the proposed structure, the Committee emphasized the importance of the Head of the Ethics function having a grade commensurate with the responsibilities of the role and the need for consistency and coordination with other policies and offices, as well as with the United Nations system.

107. Finally, the Committee and the Secretariat agreed that, further to the proposal as presented, it would be appropriate to undertake a more comprehensive review of the compliance and risk management functions across the three levels of the Organization. The Committee recommended that the Secretariat prepare a proposal in this regard.

108. The Committee continued to monitor the implementation of the various JIU recommendations and was briefed by the Secretariat about the actions taken and planned to address these recommendations, the challenges and opportunities in implementing them, and the coordination and collaboration being established with other agencies of the United Nations system.

109. Further to the information shared, the IEOAC members praised the high implementation rate of the JIU recommendations by the Secretariat.

110. **Recommendation 5: The Committee recommends that the Secretariat undertake a review of the compliance and risk functions across all three levels of the Organization to ensure an appropriate and efficient structure is in place.**

I. Membership of the Committee

111. In line with its terms of reference, the Committee members have appointed a new Chair of the Committee from within its membership. As a consequence, as of 1 January 2025, Mr Greg Johnson replaced Mr Darshak Shah as the IEOAC Chair. Mr Shah will continue to serve as a member of the Committee until the end of his mandate on 31 December 2027.⁷ The IEOAC and the WHO Secretariat thanked Mr Shah for his leadership over the previous two years.

⁷ Decision EB154(17) (2024).

J. Summary of highlighted recommendations from the forty-fourth and forty-fifth meetings of the Committee

Recommendation number	Recommendation	Reference
1	The Committee recommends that the Evaluation Office, in consultation with management, establish a clearer timeline and responsibility for management responses, and that a proper monitoring mechanism for the implementation of the responses be set out.	Paragraph 26
2	The Committee recommends that, in future, the evaluation plan is adequately discussed with all stakeholders of the Organization.	Paragraph 28
3	The Committee recommends that funding for evaluations is aligned with the planning/budgeting cycle and that appropriate allocations are made. In addition, as the Organization is financed through various sources of funding, evaluations should be similarly funded from multiple sources, including from voluntary contributions.	Paragraphs 28 and 29
4	The Committee recommends that the Secretariat present the outcome of the end-to-end BMS testing at a future meeting of the IEOAC.	Paragraph 61
5	The Committee recommends that the Secretariat undertake a review of the compliance and risk functions across all three levels of the Organization to ensure an appropriate and efficient structure is in place.	Paragraph 107

**Mr Darshak Shah (Chair), Mr Rob Becker, Ms Aseya Galadari,
Mr Greg Johnson, Ms Beatriz Sanz Redrado**

Appendix

Status of previous recommendations by the Committee

1. The Committee received the status update of the implementation of its previous recommendations through the consolidated tracking platform and its online dashboard. The Committee reviewed open recommendations carefully and agreed on changes to implementation status.
2. Since 2015 through May 2024, the IEOAC has promulgated 168 recommendations for action by the Secretariat. It was pleased to note the progress made. As at end October 2024, 90% of the recommendations issued since 2015 have been closed, with the remaining 10% in progress or not started. All recommendations issued before 2020, and all issued in 2023, have been implemented. Information on status updates to previously open recommendations since the last update by the IEOAC to the Programme, Budget and Administration Committee of the Executive Board in January 2024,¹ including those implemented and in progress, is provided in the Table below. It should be noted that the Committee met in June 2024, when it reviewed the status of the recommendations. Since then, the Secretariat has determined that it has further implemented eight recommendations. As the IEOAC has not yet fully reviewed their status, those recommendations are labelled as “Implemented, awaiting IEOAC validation” in the Table.

¹ Document EBPBAC39/2.

Table. Status of open recommendations, with the Secretariat's comments

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2020_AC31_11	IEOAC31 Report	The IEOAC recommends making an adjusted and modernized Accountability Framework of WHO, a cornerstone of the accountability function enhancement project.	Implemented (March 2024)	This recommendation has been superseded by the identical recommendation issued at the thirty-second meeting of the Programme, Budget and Administration Committee – see recommendation IEO2020_PB32_2.
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.	In progress	The Secretariat is reviewing the 2015 accountability framework against the JIU model accountability framework with a view to incorporating area-specific accountability frameworks (such as the PRSEAH accountability framework). The review is scheduled to be completed in the third quarter of 2024. A decision is to be made whether to merely revise the 2015 framework or to develop a new framework based on the JIU model framework, which will determine the timeline required for completion (revisions could be done by end 2024, while a new framework would take until the third or fourth quarter of 2025).
IEO2020_AC32_4	IEOAC32 Report	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.	In progress	The development of performance management functionalities in BMS has been delayed, as priority has been given to other human resources functions. The introduction of calibration in the performance management system could not be achieved, due to the staffing situation and lack of resources. As the team in charge of performance management has been moved to the WHO Academy from January 2025, discussions are ongoing to restructure the Human Resources and Talent Management Department and decide how the performance management function will be handled in the future. Anticipated implementation date: the fourth quarter of 2025.
IEO2020_AC32_5	IEOAC32 Report	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.	In progress	WHO has made some improvements to the electronic performance management and development system tool. Data for 2023 (performance-aggregated staff ratings) are available in the electronic performance management and development system, but given the current team's capacities, finalizing the analysis and interpretation for publication will be completed and rolled out by the third quarter of 2025.
IEO2020_AC32_7	IEOAC32 Report	European Regional Office to carry out a cost-benefit analysis of GDOs with a focus on the need for enhanced collaboration amongst them.	Implemented (March 2024)	In decision EUR/RC73(3), the Regional Committee for Europe, at its seventy-third meeting, welcomed the proposed detailed standard operating procedures contained in the report on governance of the WHO Regional Office for Europe submitted to the same meeting of the Regional Committee. The report included proposed standard operating procedures and criteria for the establishment and/or renewal of geographically dispersed offices, including the need for conducting cost-benefit analyses.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
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.	Implemented (March 2024)	This recommendation has been superseded by the identical recommendation issued at the thirty-sixth meeting of the Programme, Budget and Administration Committee – see recommendation IEO2022_PB36_28.
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	The loop back mechanism is being included in the risk and compliance charter of risk and compliance officers, which will promote a uniform set of minimum controls to be performed in the regions. The charter has been drafted and will be submitted to the Global Risk Management Committee in November 2024 for approval. Subsequent implementation will include risk officers following up on relevant audit recommendations and reporting any gaps in internal controls. Anticipated implementation: the second quarter of 2025.
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.	Implemented (June 2024)	Ensuring accurate data and measurement to determine health status and the progress of health programmes is a priority, and support for delivery in countries implementing WHO recommendations is crucial to achieve the triple billion targets and the Sustainable Development Goals. This means ensuring that ambitious, achievable, measurable targets are set by countries, that there is a realistic plan to meet these targets and that there is a concerted effort, led by countries, to mobilize resources and manage programmes. Four concrete resources/reports provide the basis for sustained progress: 1) <i>Data, analytics and delivery for impact in focus 2024</i> (published in the second quarter of 2024): this report presents a unified and comprehensive strategy and progress update on better data, analytics and use of data to deliver measurable impact in countries. WHO, across the three levels, is working with partners to support countries to accelerate progress to reach the triple billion targets and the Sustainable Development Goals. 2) <i>WHO Results Framework: Delivering a measurable impact in countries</i> : the results framework forms the foundation for the Fourteenth General Programme of Work. It was developed in consultation with Member States and partners and forms the basis for transparent accountability for rapid progress. Combining accurate data systems and trackable plans for delivery and accountability provides countries and partners with accurate information on getting the world on track. 3) <i>World health statistics 2024</i> : the world's report card on health reflects major setbacks in health progress. However, with continued investment, lost ground can be covered.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
				4) <i>All for Health, Health for All – investment case 2025–2028</i> : this report presents the rationale and case for investing in data and using the delivery for impact approach to save 40 million additional lives and reach the recalibrated triple billion targets.
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	All data-related policies and processes are now outlined in the WHO eManual. This includes the Personal Data Protection Policy, which entered into force on 15 April 2024 (and was formally adopted by WHO in May 2024), bringing WHO in line with international standards. An interim cross-divisional committee, chaired by the Legal Office, is now in place to assess needs in order to operationalize the policy and address various data queries. As recommended by two audits in 2023, a draft data strategy has been produced, with extensive inputs from across WHO, including regions and countries. The establishment of the World Health Data Hub (WHDH) is a major step forwards in modernizing WHO's world data. The final draft of the data strategy has been submitted to senior management through the Data Governance Committee for feedback, clearance and approval to resource the implementation of the Personal Data Protection Policy, a data protection and privacy officer and the World Health Data Hub. Once approved, the strategy will be published online. Anticipated implementation: December 2024.
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.	Implemented (March 2024)	Efforts to make WHO fit-for-purpose to drive and deliver measurable impact at the country level are ongoing, with the three major recommendation themes as previously reported. The Secretariat has updated its reporting for the external evaluation and performance audit, with several recommendations now completed. Implementation of the remaining recommendations is ongoing. The Action for Results Group for country-level impact has advanced its action plan, with increased delegation of authority in place and new positions now established across priority countries as per the core predictable country presence model. Implementation in 2024–2025.
IEO2023_PB38_1	EBPBAC38/2	The Committee requested the Secretariat to provide more information at future meetings on the status of internal controls and the proposed changes to the statement of internal controls on financial reporting.	Implemented (September 2024)	WHO has strengthened its approach to internal control by introducing a statement of internal control on financial reporting in the financial statements as of 31 December 2023. This statement, and supporting processes, help to strengthen internal controls for the preparation of the financial statements and to manage and mitigate risks in the preparation of the annual financial statements. In consultation and collaboration with business owners and the BMS implementation teams, risk and control matrices have been adapted to regional contexts for inclusion in business processes and to contribute to implementing the statement of internal control. The roll-out of the BMS, including the inclusion of internal control tools, will continue into 2025.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2023_PB38_3	EBPBAC38/2	The Committee invited the Secretariat to carry out a comparative analysis of the selection processes for the External Auditor across United Nations system agencies, to identify best practices leading to increased efficiency.	Implemented (September 2024)	The Department of Financial Management completed a comparative review of the selection processes for external auditors across United Nations system agencies, with a view to identifying good/best practices. The review was submitted to the IEOAC for further consideration prior to consultation with Member States.
IEO2023_PB38_4	EBPBAC38/2	The Secretariat to present how the outcome of the root-cause analysis from internal audits will be addressed, at future meetings.	In progress	IOS reports on trends and root causes in its annual report to the Health Assembly. Its report to the Seventy-sixth World Health Assembly ¹ presented the top ten cross cutting issues from audits, along with initial follow-up. The root causes and management responses are routinely discussed at IEOAC meetings. The Department of Financial Management has developed a template to capture follow-up to root cause analyses. Anticipated implementation: 31 December 2024.
IEO2023_PB38_7	EBPBAC38/2	The Committee asked the Evaluation Office to conduct an analysis of the decentralized evaluations and report back to the IEOAC at future meetings.	Implemented (July 2024)	The comparative study was published, ² and the Evaluation Office presented its draft road map on taking forward findings and recommendations of the comparative review of evaluation functions across United Nations agencies at the IEOAC meeting in June 2024. In addition to receiving the Committee's feedback and advice, the Evaluation Office will use the results to update the 2018 evaluation policy.
IEO2024_PB39_1	PBAC39	The Committee urged the Secretariat to review the standard operating procedures prepared by the Regional Office for Africa that would allow the Organization to further mitigate the risk of sexual exploitation, abuse and harassment.	In progress	An initial review showed that the proposed standard operating procedures developed by the United Nations in Kenya were inconsistent with WHO policies (the WHO Policy on Preventing and Addressing Sexual Misconduct) and United Nations policy statements for mandatory reporting and cannot be automatically adopted. WHO headquarters and the Regional Office for Africa developed a draft of a field guide containing recommended actions. The related standard operating procedures, which are also necessary for implementation, are currently being reviewed and finalized. Anticipated implementation: made available online by the first quarter of 2025.

¹ See document A76/24.

² [Comparative study of the WHO evaluation function with selected UN entities](#) (accessed 18 November 2024).

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB39_2	PBAC39	There will continue to be a level of residual risk with respect to PRSEAH in the field. Funding will be required to continue to mitigate this risk in a sustainable manner. In addition to corporate flexible funding provided for prevention activities, the Committee encourages the Secretariat to review and report back on possible mechanisms to use non-core funding sources to fund PRSEAH activities.	In progress	Follow-up action will take into account the similar and related recommendations of the thirty-ninth and fortieth meetings of the Programme, Budget and Administration Committee for mechanisms to fund PRSEAH activities, including development of options. ³ The Secretariat is reviewing its direct cost charges and has completed a draft cost recovery template, which is currently being reviewed. Anticipated implementation: the first quarter of 2025. It should be noted that roll-out will be progressive, as it will likely be impossible to retroactively charge existing voluntary contributions.
IEO2024_PB39_3	PBAC39	The Committee noted from the partial data for the year 2023 provided by internal audit a deterioration in the effectiveness of internal controls. Management should monitor this closely. The Committee requests that future submissions of information on effectiveness of internal controls should be by function, geographical area and highlight high residual risks – where applicable.	Implemented, awaiting IEOAC validation (June 2024)	See the report of the Internal Auditor to the Seventy-seventh World Health Assembly. ⁴ The annual IOS report presents the data on and analysis of internal controls (e.g. the section on the operating effectiveness of internal controls and residual risk, paragraphs 46–48) along with the residual risk (see Annexes 2A, 3A and 3B to the report). Also, Annex 2B contains information by audit area and residual risk. In addition to the reporting on internal controls by geographical area, function and residual risks in annual IOS reports, IOS will continue to routinely provide updates to the IEOAC, when sufficient information for the year is available, as requested.
IEO2024_PB39_4	PBAC39	The Committee requested an analysis on the root causes for the increased number of investigations and the large proportion of unsubstantiated cases so that management can address these matters.	Implemented (June 2024)	Root-cause analyses for the increase in investigations are reported in the annual IOS report to the Health Assembly and, for PRSEAH, are included in relevant reports to the governing bodies. Regarding the number of unsubstantiated allegations, this is an issue of categorization for a large group of such cases as part of the IOS intake and case management system. IOS routinely discusses root causes and issues relating to investigation systems and caseload with management. The recent independent quality assurance review of the investigation function will also help to identify any additional suggestions relevant to this recommendation. ⁵

³ See document EB154/4.

⁴ Document A77/23.

⁵ See also documents A77/22, A77/24, A77/39, A77/4, A77/42, EB154/30, A76/23, A76/24, A76/39 and EB152/31.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB39_5	PBAC39	Notwithstanding the independence of the External Auditor, the Committee recommends that when the external auditors are planning performance audits there is a discussion with management and IEOAC to avoid unnecessary duplication and auditee's fatigue, and ensure that the Organization fully benefits from these audits.	In progress	The IEOAC began reviewing the annual External Auditor's workplan at its forty-second and forty-fourth meetings. The review explores the synergy of the External Auditor's workplan with those of the IOS audit and the Evaluation Office. In May 2024, the External Auditor informed the Secretariat of topics for performance audits to be undertaken in 2024. However, the External Auditor is requested to discuss the planned audits prior to their final selection. The IEOAC will continue to review said workplans and to provide advice on ways to harmonize work across oversight functions and to avoid duplication. Anticipated implementation: the first quarter of 2025.
IEO2024_PB39_6	PBAC39	In the case of the Democratic Republic of the Congo, an enhanced communications strategy should be developed by the WHO Country Office targeting donors, reflecting the challenges, effort, resources and results achieved in the area of PRSEAH. Despite these challenges and competing priorities the Country Office attained good programmatic results.	Implemented, awaiting IEOAC validation (November 2024)	The Country Office in the Democratic Republic of the Congo and the Regional Office for Africa finalized a prevention of and response to sexual misconduct (PRS) communications strategy for the Country Office in November 2024. A final update was made to the July 2024 draft to take account of the significant increase in Country Office operations to address the mpox epidemic. The Country Office and Regional Office have already integrated briefings on WHO PRS activities for donors and stakeholders, including dissemination of summaries of achievements. In its 2024 PRS annual plan for the Democratic Republic of the Congo, the Country Office identified activities and indicators to assess the results achieved. PRS interventions are being implemented, and data are regularly updated and shared at meetings with WHO staff, at regional meetings, during visits/missions by donors and humanitarian partners, at national coordination meetings in the Democratic Republic of the Congo and at coordination meetings of the United Nations system. The challenges encountered were discussed/exchanged with a view to identifying solutions.
IEO2024_PB39_7	PBAC39	The health data management project in the WHO Country Office in Congo is an example of successful innovation. A review of this system should be undertaken to assess the feasibility of its use in other countries.	Implemented, awaiting IEOAC validation (July 2024)	The WHO Country Office in Congo developed a centralized approach (within the Country Office) to data management using a data hub approach. The critical documentation (concepts and functionalities) for the replication of the system in other countries was completed in July 2024. The Regional Office (the Assistant Regional Director and relevant programmes) will support the finalization of the tool, documentation and dissemination to other countries. The tool includes considerations for ensuring data quality and security, sustainability, government ownership, engagement of partners, application in other sectors to monitor determinants of health, and adaptability to other contexts in the Region.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB39_8	PBAC39	The Committee requested the Secretariat to prepare a comprehensive benefit statement for the BMS project that would include quantitative and qualitative key performance indicators and the related investment.	Implemented, awaiting IEOAC validation (March 2024)	A summary of the historic information related to the expected business benefits of the BMS programme was provided to the IEOAC at its meeting in March 2024, along with continued comprehensive briefings submitted to the IEOAC on progress, risk identification and mitigation, budget and other issues at the Committee's meetings in June 2024 and October 2024.
IEO2024_PB39_9	PBAC39	Underscoring that the responsibility for implementation is with the first and second line of defence, the Committee recommends that more progress be made in the risk articulation and risk management across the three levels of the Organization. There should be a formalized project plan with deliverables and timelines.	In progress	The road map to implement the risk management strategy, along with a more detailed project plan and updated timelines, have been presented to the IEOAC in the past year. A training programme for the operationalization of WHO's risk appetite framework is being developed, with initial sessions scheduled in the first quarter of 2025, which will ensure the Organization has the necessary means to monitor its risk profile and identify where risk is exceeding appetite. Training for all regional offices and launch of the SPM/BMS risk management tool and first reporting on risk indicators are to be done by the end of 2025. Anticipated implementation: the fourth quarter of 2025.
IEO2024_PB39_10	PBAC39	The Committee recommends the formulation of a strategy for mobilizing additional funding through the establishment of new partnerships and innovative approaches, including, to the extent possible, with the private sector. This will be particularly important for upper-middle income countries.	Implemented, awaiting IEOAC validation (October 2024)	The Secretariat has developed a new resource mobilization strategy based on the investment round approach. An investment case was launched at the Seventy-seventh World Health Assembly. The investment round and strategy are designed to comprehensively attract additional funding, including from upper-middle-income countries. In addition, specific efforts are ongoing to enhance efforts to attract funding from United Nations multi-donor trust funds. The resource mobilization strategy includes actions to enhance relationships with the private sector, in compliance with the requirements of the Framework of Engagement with Non-State Actors. Efforts to strengthen regional and country office resource mobilization capacity are part of the action plan of the Action for Results Group for country-level impact. ⁶

⁶ See [WHO's investment round](#) (accessed 19 November 2024).

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB39_11	PBAC39	Given the challenges in the African Region, headquarters and the Regional Office should explore innovative approaches to recruitment and retention to ensure a more stable and diverse staffing, including an improved gender balance in leadership positions at country level.	In progress	The leadership at headquarters and in the Regional Office for Africa continues to put a particular emphasis on outreach, talent acquisition and retention, particularly targeting female candidates to bridge the gender balance gap. Career initiatives to empower women to aspire to senior positions, including leadership pathways for senior managers, mentorship and coaching, continue to produce positive results. The Regional Director has signed a new partnership agreement with the WomenLift Health organization to support efforts to attract female candidates. A women leadership cohort has been launched in October 2024 in collaboration with WomenLift Health, with the objective of empowering women among the Region's workforce to aspire to leadership positions. Measures to accompany female candidates to qualify for the WHO Representatives roster continue. The partnership with United Nations Volunteers has produced a large pool of young professionals (more than 200 to date) to tap into for junior positions and to prepare them for future higher positions. The mentorship, leadership and team performance programmes continue to run and are producing tangible results. For retention, a staff well-being committee has been put in place to continuously collect and address the concerns of staff, particularly women. Flexible work arrangements were introduced in the African Region and are being used by staff to attend to their family issues and emergencies while performing their duties. Moreover, when a candidate declines an offer, a discussion is organized to understand the reasons, to inform future initiatives and strategies to address the issues raised. Anticipated implementation: the second quarter of 2025 (noting the arrival of the new Regional Director).
IEO2024_PB40_1	PBAC40	The Committee recommends that the overall project plan for BMS provide for the implementation of any process changes to meet the new IPSAS standards, including any required supplementary human and financial resources.	In progress	The Department of Financial Management is working with the BMS department on an implementation plan for the new International Public-Sector Accounting Standards (IPSAS). Anticipated implementation: the second quarter of 2025. Policies will be shared with the IEOAC when they are finalized, beginning with IPSAS 45 and a proposed change to the capitalization threshold (to be done in the fourth quarter of 2024).
IEO2024_PB40_2	PBAC40	The Committee recommends that the Secretariat and the External Auditor jointly review the process and timeline for finalizing the Financial Statements and long-form audit report prior to the end of 2024 to identify any possible acceleration in completion dates and future audit timelines.	In progress	The External Auditor requested the Department of Financial Management to provide a proposal on how to reduce the timeline – which was done and shared with the External Auditor in September 2024. A response is currently pending. Anticipated implementation: the end of 2024, depending on the External Auditor's response.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB40_3	PBAC40	The Committee recommends that the conceptual paper on cultural change be translated into an action plan, with distinct phases, clear timelines and measurements. This should be shared with all stakeholders.	In progress	WHO actions include: (a) zero tolerance for inaction against SEAH has been widely communicated by leadership; (b) the updated/new policy on preventing and addressing retaliation has been published on the WHO website (July 2023); and zero tolerance for retaliation is expressly mentioned in the Policy on Preventing and Addressing Sexual Misconduct (Article 1.2) (March 2023); (c) further actions to address culture change and behaviour change in the context of PRSEAH are to be accelerated in 2023–2025 as part of the three-year strategy; (d) recognizing that culture and behaviour change goes beyond sexual misconduct, WHO is developing a culture/behaviour change strategy for the Organization. This project cuts across different functions, including accountability functions, behavioural science and psychology, and data analysis. A concept note was shared with the IEOAC in March 2024, with an update in June 2024. An outline and road map for the strategy have been finalized. Triangulation of data from several relevant surveys conducted within WHO over the past five years was conducted in the second quarter of 2024; (e) an initial draft of the strategy has been developed (in the third and fourth quarter of 2024) and broad consultation across all levels of the Organization has started and will continue throughout the fourth quarter of 2024. The work on the strategy includes an action plan, key performance indicators and regular surveys to track the evolution of WHO's organizational culture.⁷ Anticipated implementation: First quarter of 2025.
IEO2024_PB40_4	PBAC40	The Secretariat should consider appointing a cultural champion, at the top management level, who can be a sponsor for this change.	Not started	This proposal is under consideration in the context of the Organization's work on a culture change strategy and could be part of the roll-out of and awareness-raising about the strategy, once it is agreed. Anticipated implementation: the third quarter of 2025.
IEO2024_PB40_5	PBAC40	The Organization should consider establishing a mechanism to publicly recognize and, in line with existing policies, reward managers and staff who have exemplary achievements with respect to cultural change.	In progress	In WHO, there is a well-established policy on performance management and development for recognizing excellence (section VI on performance recognition and section VII on performance awards). Anticipated implementation (based on further internal discussion): the third quarter of 2025.

⁷ See document A77/42.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB40_6	PBAC40	The Secretariat should soon conduct a new biennial staff survey that includes pertinent questions on PRSEAH and harassment. There should also be a series of short pulse surveys that provide regular indicators of the evolution of culture. The results of these surveys should contribute to the culture change strategy.	In progress	In the context of the Organization's work on culture change, a coordination mechanism for and strategic approach to staff surveys are currently under consideration. No new surveys are planned before 2025. Anticipated implementation: the second quarter of 2025 (implementation of a governance structure – steering committee, established criteria, survey mechanisms and tools – for conducting surveys).
IEO2024_PB40_7	PBAC40	The Committee recommends that the ethics function should be fully independent, a stand-alone office reporting directly to the Director General.	In progress	The Secretariat presented a proposal for a stand-alone office with a direct reporting line to the Director-General, and draft terms of reference that covered the main roles and responsibilities of the ethics function. Consideration is currently under way.
IEO2024_PB40_8	PBAC40	In the context of the comparative study of the WHO evaluation function with those of selected UN entities, the Committee recommended that a full action plan be prepared with phases. Prior to the action plan, the Secretariat should present a draft skeleton road map that includes "quick wins" at the June 2024 meeting of the IEOAC.	In progress	The Evaluation Office presented its draft road map on taking forward findings and recommendations of the comparative review of evaluation functions across United Nations agencies to the June 2024 meeting of the IEOAC. In addition to receiving the Committee's feedback and advice, the Evaluation Office will use the results to update the 2018 evaluation policy. Development of the action plan is under way. Anticipated implementation: the first quarter of 2025.
IEO2024_PB40_9	PBAC40	As part of the full action plan, the Secretariat should launch a one-time survey to identify evaluations and similar activities that occur at all three levels of the Organization.	Implemented, awaiting IEOAC validation (October 2024)	Further to the input provided at the June 2024 meeting of the Committee, the deadline for replying to the survey was extended to the end of August 2024. The survey captured all evaluations and related work (reviews, assessments and studies, policies, strategies, etc.) during 2022–2023. A total of 203 responses were received and the findings analysed; they will be shared with the IEOAC.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB40_10	PBAC40	The Committee requests that the Secretariat, through the Global Risk Management Committee, prepare a comprehensive detailed project plan to fully reach the “established” level of maturity, in its journey towards “advanced” level, taking into account the existing road map for the risk management strategy. The plan should include phases, resources required and timelines. The Committee also requests the Secretariat to prepare a high-level road map laying out the path towards the “advanced” level of maturity.	In progress	The project plan was presented to and discussed with the IEOAC in June 2024. Resource-based options with timelines for the implementation of the risk management strategy road map will be discussed at the next meeting of the Global Risk Management Committee in November 2024. Anticipated implementation: the second quarter of 2025 (for approval of the agreed option to implement the risk management strategy).
IEO2024_PB40_11	PBAC40	To enable this risk maturity development, the Secretariat should consider establishing dual reporting lines (i.e. direct supervisory line within each region and an overall functional coordination role for the Office of Compliance, Risk Management and Ethics) for risk officers in the regions.	In progress	Discussion and planning are under way, with options to be presented to the Global Policy Group. Anticipated implementation: the fourth quarter of 2025.
IEO2024_PB40_12	PBAC40	The Committee recommends continued attention from the WHO leadership and prioritization over the next 18 months, including contingency planning, to ensure the success of the BMS programme.	In progress	Under the guidance of senior management, a number of initiatives have been implemented, including strengthening BMS programme management and quality control capacity, engaging additional resources to monitor the timeline and budget, developing contingency measures for consideration by the BMS programme board, updating the timeline to reflect the revised approach and considering options to address specific issues raised concerning the finance module.

Index number	Source report (document number)	Recommendation	Status (date implemented)	Secretariat comments
IEO2024_PB40_13	PBAC40	The Committee recommends that the go-live of BMS components be based on the availability for deployment of a minimum set of pre-agreed functionalities.	In progress	The principle of minimum viable product has been systematically instilled in the decision-making process in terms of consideration of the functionalities required to be available/delivered as part of the go-live for Wave 4. This principle has been the leitmotiv for individual workstreams in the discussions with the respective process/product owners regarding the required functionality for the go-live. Open design items have been tracked for delivery based on the categorization of inclusion within the minimum viable product list of requirements or, alternatively, identified for potential inclusion in subsequent phases, e.g. Wave 5. Additionally, a BMS change control board has been established to review and consider cross-cutting proposals as well as routine change requests during the current testing phase. The delivery of a minimum viable product solution is a central principle of the functionality that forms part of Wave 4 of the BSM go-live. Anticipated implementation: July 2025.
