



**World Health
Organization**

**Programme, Budget and Administration
Committee of the Executive Board
Forty-third meeting**

Provisional agenda item 2.1

EBPBAC43/2

17 December 2025

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-third meeting, the report submitted by 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 2026

Background

1. This report covers the forty-seventh and forty-eighth meetings of the Independent Expert Oversight Advisory Committee (IEOAC), held in June (virtually) and November 2025, respectively. The latter meeting included the Committee's visit to the WHO Regional Office for the Eastern Mediterranean and the WHO country office in Egypt. The main recommendations from these meetings are indicated below.
2. The members of the IEOAC who participated in these meetings were: Mr Greg Johnson (Chair), Mr Rob Becker, Ms Aseya Galadari, Ms Beatriz Sanz Redrado and Mr Darshak Shah.
3. The Committee received the required support from the Secretariat, including a regular overview, by senior management, on the ongoing realignment exercise and any other major developments.
4. Ahead of the opening of each meeting, all members of the Committee submitted their Declaration of Interest to the WHO Office of Ethics, Risk Management and Due Diligence and Non-State Actors, and confirmed that no conflict existed with their current mandate.
5. The remainder of this report consists of the following chapters:
 - (a) Financial situation and Strategic realignment exercise
 - (b) External Audit
 - (c) Internal Audit and investigations
 - (d) Risk management
 - (e) Business Management System (BMS)
 - (f) Visits to the WHO Regional Office for Eastern Mediterranean and the WHO country office in Egypt
 - (g) Other matters reviewed by the Committee
 - (h) Summary of highlighted recommendations.

A. Financial situation and Strategic realignment exercise

6. The Committee was briefed at each of its sessions on the current funding gap and the measures being taken by the Secretariat to address this, including through cost containment efforts, enhanced resource mobilization and the strategic realignment of its workforce.

7. The Committee appreciated the regular briefing, noting the proactive and systematic approach, regular communications and good collaboration between the various parts of the Organization (e.g. planning, finance and human resources).
8. With regard to the financial situation, while the Programme budget 2024–2025 appears to be fully funded, the Committee was informed that significant salary gaps exist when the funding situation is analysed at the output and programme levels. This is due to heavily earmarked funding leading to the so-called “pockets of poverty”.
9. The Committee welcomed the approval of the Programme budget 2026–2027 and the 20% increase in assessed contributions, which will improve the financial sustainability of the Organization. In addition, it took note of the temporary suspension of Financial Rule VIII, 8.2, by the Seventy-eighth World Health Assembly,¹ allowing the use of US\$ 410 million from the programme support costs reserve to support the Organization’s ongoing strategic realignment with a view to reaching financial sustainability, covering separation costs and indemnities during the realignment process.
10. With respect to the Programme budget 2026–2027, the Committee was informed that the current US\$ 1 billion funding gap is slightly less when compared to the same period in previous bienniums, but that this gap, given the current geopolitical circumstances, could be more difficult to bridge than in the past. At the same time, the Committee took note of the Secretariat’s view that the overall budget envelope would eventually be filled, but that the alignment of funding with outputs and across all levels of the Organization would continue to be an issue.
11. In relation to the strategic realignment of the Secretariat’s workforce, the Committee was pleased with the approach taken and is impressed with the amount of work and the progress made in this area, both from a financial standpoint (in terms of salary gap reduction) as well as from the human resources management perspective. The IEOAC encouraged the Secretariat to complete the remaining steps of the realignment process in the regions and at headquarters.
12. The Committee noted that some selection processes were suspended during the strategic realignment process. It reiterated its view that key vacant positions in the accountability functions should be urgently filled.
13. To reduce the risk that similar measures would be needed in the future, the Committee invited the Secretariat to continue its efforts to align funding with the prioritization of its technical work, accompanied by a rigorous monitoring mechanism. Consequently, recognizing that staff represent the biggest cost category, the sustainability plan adopted by the Secretariat to define its staffing structure is welcome.
14. The IEOAC was informed that the UN80 Initiative was being closely monitored and welcomed the assignment of a senior-level staff member to coordinate WHO’s response.
15. **Recommendation 1: The Committee recommends that the filling of currently vacant key senior positions, particularly in the area of accountability and oversight, be accelerated.**

¹ See decision WHA78(18) (2025).

B. External Audit

16. The Committee welcomed the unmodified opinion on the WHO Financial Statements for the year ended 31 December 2024 and took note of the progress made by the Secretariat in the implementation of the External Auditor's recommendations, acknowledging the fact that most of those outstanding recommendations were linked to the BMS implementation. In this regard, the Committee heard that future External Auditor's reports will refer to any underlying reasons for implementation delays, thus providing a clearer picture to Member States of the progress made and the areas that would still require attention.

17. The Committee reviewed the External Auditor workplan for 2025 and expressed its appreciation for the more active collaboration and coordination with the Internal Audit and Evaluation functions in preparing this plan, as previously recommended by the IEOAC. In this plan, the Committee noted the inclusion of performance audits on universal health coverage and resource mobilization.

18. The Committee was pleased to note that the External Audit Plan had been adapted during the year, to take into account the ongoing strategic realignment exercise.

19. At its meeting in November, the External Auditor informed the Committee that the interim external audit had been completed on an accelerated schedule, in part to address a recommendation from the IEOAC to review the process and timeline for finalizing the Financial Statements and the long-form audit report.

20. In addition, following a request from management, the External Auditor indicated that in order to increase their effectiveness and ensure a comprehensive collection of data, to the extent possible, country office assessments would be conducted on site, as opposed to just virtually.

21. As per usual practice, the Committee held a private session with the Director of External Audit.

C. Internal Audit and investigations

22. The Committee welcomed the presentation, by the Office of Internal Oversight Services (IOS), of the status of implementation of the outstanding internal audit recommendations, stressing the importance of this independent validation step of the action taken by management and inviting the Secretariat to continue its efforts to close all recommendations in a timely manner.

23. As was the case for the External Auditor, the Committee took note of the fact that the IOS had adapted its 2025 workplan based on its ongoing assessment of risks, particularly those linked to the strategic realignment process. The Committee was informed that the 2026 internal audit workplan would include consideration of the impact of the realignment process on the internal control environment.

24. The Committee noted IOS's assessment of the level of effectiveness of the existing internal controls, currently at 66% for those areas audited during the 2024–2025 biennium, as at October 2025, which was in line with the findings in 2023.

25. In relation to the investigation function, the Committee was presented with relevant statistics on investigation cases and was pleased to hear that existing policies appeared to be

working well, especially with respect to reporting of suspected wrongdoing; a consequence being the high number of cases requiring review and investigation.

26. The Committee was reassured to hear that the IOS had already implemented a stricter filter of the allegations received to optimize investigation capacity by dismissing frivolous cases and those unlikely to be substantiated. Notwithstanding this tighter filtering, the number of full investigations that resulted in an unsubstantiated finding remained high (64% in 2024–2025). The Committee suggested that the criteria currently used for the determination of whether or not to proceed with an investigation should be assessed and the analysis should inform a further tightening of these criteria.

27. In reacting to concerns raised about the possible lack of data on investigation cases at the regional and country levels, while acknowledging the need for appropriate levels of confidentiality, the Committee requested that the IOS (together with the Office of the Legal Counsel and the Department of Human Resources and Talent Management) review the current policies on the sharing of data on investigation cases and on the transitional measures taken with respect to the individuals affected, both to ensure fairness to all parties and to better manage operational needs.

28. In relation to the end-to-end case management system that the IEOAC had recommended in the past to link the various functions (e.g. audit, ethics, human resources management), the Committee was informed that the preliminary analysis conducted had revealed that such an integrated system would be extremely expensive and would need to be fully customized to meet the needs of WHO. Consequently, the Secretariat is proceeding with the implementation of a new IOS-specific case management system, which should improve efficiency and responsiveness through artificial intelligence (AI)-supported functionalities.

29. The Committee recommended that a review of investigation key performance indicators (KPIs), as previously undertaken for the audit function, be conducted. It suggested that the KPIs and any other measures of efficiency and effectiveness be aligned with the findings of the external quality assessment.

30. The Director a.i. of the IOS confirmed that the department continued to operate with required levels of independence and she welcomed the appreciation expressed by management for the work of the department.

31. A private session with the Director a.i. of the IOS was held.

32. Recommendation 2: 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.

33. Recommendation 3: 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.

34. Recommendation 4. 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.

D. Risk management

35. The IEOAC continued to review the status of the risk management framework implementation in WHO. The Organization continues to evolve from the establishment of a risk management framework towards the full operationalization of its risk approach. The Committee was supportive of the involvement of the regional and country office representatives in the Global Risk Management Committee, thus ensuring global monitoring of existing risks.

36. The Committee welcomed the maturing approach to risk management confirmed by the completion of the advisory audit conducted by the IOS and its assessment of the Organization as meeting the “established” level on the Reference Maturity Model scale adopted by the United Nations High-Level Committee on Management (see Fig.).

37. The Committee recommends that the Organization consolidate its risk management activities at the current “established” status, with a view to further advancing to the next level as proposed in the strategic plan for risk management.

38. With regard to the principal risks, the Committee was pleased to hear that these were now ranked based on the criticality of residual risk levels, as identified by the Global Risk Management Committee, in line with an earlier recommendation of the IEOAC.

Fig. The Reference Maturity Model for Risk Management



39. The Committee requested that an overview of the potential impact on principal risks (and mitigation actions taken), resulting from the ongoing strategic realignment exercise and the enhanced delegation of authority at the country level, be presented at a future meeting.

40. **Recommendation 5: 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.**

E. Business Management System (BMS)

41. The Committee received a status update on the progress towards launching additional functionalities of the Business Management System from January 2026. It was pleased with the approach taken to mitigate the project risks by ensuring the readiness of the essential and regulatory requirements (i.e. the Minimum Viable Product) and staggering the roll-out of the various modules in three phases. According to the current plan, the operational planning, donor engagement, travel and meeting modules would be released in January 2026, followed by the supply management module later in the year and, finally, the human resources modules towards the end of 2026.

42. The staggered approach, combined with the current financial challenges, the ongoing strategic realignment and the resulting high demands on business operations functions, have significantly impacted the implementation timeline. The Committee believes that this is understandable and may lead to the need for additional resources to ensure full implementation. Nevertheless, the Committee anticipates that the budget burn rate should decline over time.

43. Acknowledging the progress made, the Committee highlighted that the current approach was yielding preliminary results towards a level of stabilization, establishing a clearer path forward and reducing implementation risks. The Committee asked to receive progress updates at future meetings.

44. The Committee was informed that as is common in complex enterprise resource planning (ERP) projects, the roll-out of the initial modules of the BMS would present operational challenges for the business units in 2026. A rigorous change management support process, regular communication strategy and continued senior management attention would be important during this period. The planned training and capacity-building activities across the Organization to support the new system effectively would be key to the success of the implementation.

45. **Recommendation 6: 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.**

F. Visits to the WHO Regional Office for Eastern Mediterranean and the WHO country office in Egypt

46. The regional perspective is an important part of the work of the IEOAC, in that it informs the Committee’s consideration of Organization-wide matters and provides an overview of the status of the internal controls across the three levels of the Organization. In 2025, as part of its oversight plan to visit the regional and country offices on a rotational basis, the IEOAC visited the WHO Regional Office for the Eastern Mediterranean and the WHO country office in Egypt.

47. The Committee received an overview from Dr Hanan Hassan Balkhy, Regional Director, on the work of the Eastern Mediterranean Region and the many challenges it faces. Dr Balkhy highlighted the various success stories in the Region, such as, among others, the elimination of priority communicable diseases in some countries (e.g. malaria and hepatitis B in Egypt, leprosy in Jordan and trachoma in Pakistan); the rapid and robust response to the recent poliomyelitis outbreak in the Gaza Strip; and the integration of mental health into primary health care in 14 countries. She stressed the need to invest towards enhancing capacity at the country level, despite having to manage multiple graded emergencies at the same time.

48. The Regional Office appears to be well organized, well-structured and fully aligned with the Organization's policies and priorities. Risks have been recognized, mitigation measures have been established and maintained, notwithstanding the current financial pressures.

49. The Committee noted with appreciation the good and proactive work done by the Regional Office in the context of the strategic realignment, allowing it to minimize the impact on current staff by leveraging vacant positions. It also noted the prudent approach towards aligning plans for 2026–2027 with funding projections. In this regard, as a reflection of the strategic approach taken at the regional level, the IEOAC was pleased to hear that all the priority positions filled in the Eastern Mediterranean Region, as part of the Core Predictable Country Presence (CPCP) initiative to strengthen country offices, are fully funded for the next biennium.

50. Finally, the Committee heard about the need to strengthen the succession planning of heads of WHO country offices and took note that some vacancies remain open for these positions.

51. In relation to the effectiveness of internal controls in the Region, the Committee expressed its appreciation with the progress made by the Regional Office, with the rating of 71% as reported to the Seventy-eighth World Health Assembly in May 2025.² This success highlights the senior management's commitment towards compliance and the importance of the tone from the top. As a next step, the Committee invites the Regional Office to identify actions to address recurring issues, including through the establishment of a validation process for the internal control self-assessment with other independent reviews (e.g. individual audit reports and identified residual risks) across the Region.

52. The Committee noted with appreciation the high rate of closure of audit recommendations in the Regional Office and the fact that no open internal audit recommendation was older than nine months. As a next step, the remaining overdue audit observations should be given the highest attention to ensure their closure.

53. The Committee suggested that a measure of the implementation rate of audit recommendations could be included in managers' performance objectives to maintain an appropriate focus on this managerial responsibility.

54. Support was expressed for the Regional Office proposal that the establishment of management responses and target dates for the implementation of audit recommendations should include an internal dialogue with regional management to ensure alignment with wider priorities.

² See document A78/26, Annex 3B.

55. The regular monitoring conducted by the regional compliance unit and the high level of attention from management on this topic was welcomed. The Committee noted the coordination with the Compliance Unit at the Global Services Centre and encouraged further leveraging of this arrangement to allow the Regional Office to focus on the delivery of its technical programmes and the response to the various emergencies.

56. The Committee expressed its concerns with the elevated number of allegations being received from certain countries in the Region, while it noted the high level of unsubstantiated cases after investigation (at 68% in 2024–2025). Recommendation 2 of the present report (see paragraph 32 above) should provide some resolution to this concern.

57. In addition, the Committee noted the concerns raised by the WHO Regional Office for the Eastern Mediterranean and the WHO country office in Egypt with regard to the duration of the investigation process and the availability of information on the status of individual cases. These issues are not specific to the Regional Office and should be addressed globally; hence, the Committee has discussed these concerns with the IOS, which contributed to recommendations 2, 3 and 4 of the present report (see paragraphs 32 to 34 above).

58. The Committee received an informative presentation on the work on emergencies, which was particularly relevant for the Eastern Mediterranean Region, given the geopolitical situation in the area and the significant reduction in voluntary contributions directly affecting the regional ability to respond to crisis situations.

59. In relation to the prevention of and response to sexual exploitation, abuse and harassment (PRSEAH) in the Eastern Mediterranean Region, the Committee heard that the technical capacity and budget resources had been protected for the next biennium. The Committee once again acknowledged the need for a coordinated UN-wide approach to PRSEAH in emergency settings.

60. At a more general level, the Committee is of the opinion that the Organization has reached a high level of maturity when it comes to PRSEAH. Moving forward, while protecting confidentiality, more granular information on cases related to PRSEAH is important to be able to verify the risk level in this area for individual countries and regions so as to drive appropriate mitigation action.

61. During its visit, the IEOAC visited the WHO country office in Egypt and was provided with an overview of WHO operations in that country.

62. Despite the fact that Egypt is not a country in emergency status, it is nevertheless confronted with Grade 3 and Grade 2 emergencies in neighbouring countries and territories, putting pressure on the national health system and the WHO technical programmes. In this context, resource mobilization efforts to address these pressures are essential.

63. The Committee was impressed by the monitoring dashboard and the underlying system developed by the country office to monitor the operations of WHO and its partners in support of emergencies. The Committee was informed that the dashboard was used by donors and partners and had been positively received. The Committee invited the office to share the tool and its success with other offices and regions.

64. The Committee took note of the positive combined impact of the implementation of the enhanced Delegation of Authority for Heads of Country Offices and the Core Predictable Country Presence (CPCP), with the latter providing the required level of support to implement the former. The Committee heard of the satisfaction of the WHO country office in Egypt with the level of delegation and the fact that oversight and accountability measures were not constraining

performance in any way. The head of the country office advised the Committee that the additional capabilities at the country level as a result of the CPCP has been very impactful.

65. Finally, in the context of its country mission, the Committee had the opportunity to visit the Medical Centre Elhanger in Cairo. The Committee was impressed with the range of care and its accessibility. Staff of the Medical Centre were complimentary of the ongoing support provided by WHO through its engagement with the local authorities.

66. The Committee also met with senior representatives from the Egyptian authorities. The Committee was impressed by the work of the country team and the level of trust and collaboration that had been established with the Egyptian authorities. The concept of “one team” was highlighted by all parties.

67. The Committee wishes to thank the Regional Director for the support and guidance provided by the regional and country staff during its visit.

68. **Recommendation 7: 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.**

G. Other matters reviewed by the Committee

69. The IEOAC, in line with the mandate given by Member States in May 2023,³ oversaw the outcome of the stocktaking exercise of the implementation of the WHO three-year strategy on preventing and responding to sexual misconduct. The Committee had the opportunity to review the report by the independent entity ahead of its planned publication. It considers the report comprehensive and objective, including its recommendations, and encouraged the Secretariat to continue its work in this area.

70. Further to the request of the Programme, Budget and Administration Committee (PBAC) at its 42nd meeting,⁴ the IEOAC provided its advice to the Secretariat with regard to possible amendments to the selection process of the External Auditor. The Advisory Committee’s input has been included in a draft presented to Member States for consultation in October 2025. The Committee understands that the draft proposal, revised based on the input received, will be presented to the forty-third meeting of the PBAC and the 158th session of the Executive Board, to be held in January and February 2026, respectively.⁵ The proposed changes, if approved by the Health Assembly in May 2026, will improve the current process, while preserving the Health Assembly’s authority to appoint the Organization’s External Auditor.

71. The Committee provided its input to the evaluation workplan for 2026–2027 that will be considered by the Executive Board in February 2026.⁶

72. Finally, the Committee discussed the plan for its oversight services in 2026. The work of the Committee will continue to focus on its mandate as set out in its terms of reference and, in the context of its regular visits to a regional office, the IEOAC plans to focus on the Regional Office for Europe in the fourth quarter of 2026.

³ See document A76/39

⁴ See document EB157/2, paragraph 10.

⁵ See document EB158/41.

⁶ See document EB158/34.

H. Summary of highlighted recommendations from the forty-seventh and forty-eighth meetings of the Committee

Recommendation number	Recommendation	Reference
1	The Committee recommends that the filling of currently vacant key senior positions, particularly in the area of accountability and oversight, be accelerated.	Paragraph 15
2	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.	Paragraph 32
3	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 relevant levels of the Organization, while ensuring appropriate levels of confidentiality.	Paragraph 33
4	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.	Paragraph 34
5	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.	Paragraph 40
6	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.	Paragraph 45
7	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.	Paragraph 68

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

Appendix

Status of previous recommendations by the Committee

1. As part of its regular review of the open recommendations, the Committee received the status update on the implementation of its previous recommendations through the consolidated tracking platform and its online dashboard. In its review, the Committee agreed on validating proposed implemented recommendations and, as needed, to request a change to implementation status as presented.
2. Since 2015, the IEOAC has promulgated 177 recommendations (excluding the ones contained in the present document) for action by the Secretariat. It was pleased to note the progress made to date. As at end November 2025, 95% of the recommendations issued since 2015 have been closed, with the remaining 5% in progress or not started. All recommendations issued between 2015 and 2023 have been implemented (with one remaining open recommendation from 2020). Information on status updates to previously open recommendations since the last update by the IEOAC submitted to the PBAC in January 2025,¹ including those implemented and in progress, is provided in the Table below.

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¹ Document EBPBAC41/2.

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

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2020_AC32_4	EBPBAC33/2	Senior management to consider introduction of a formal performance management calibration mechanism, including review of the current 1–5 rating scale system to a more practical scale based on current practices.	Implemented	The Committee decided to withdraw this recommendation following management assertion that this will be considered in the context of further implementation of the human resources modules in the BMS system, aligned to the People Strategy. As such, this recommendation is closed.
IEO2020_AC32_5	EBPBAC33/2	Senior management to consider publishing the distribution of staff ratings at aggregated levels within WHO to provide a benchmark and transparency to individual staff members.	Implemented	The Committee decided to withdraw this recommendation, as the introduction of BMS will allow for more transparency and enhanced reporting, but the Committee will continue to monitor developments in this area in the future. As such, this recommendation is closed.
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	Given the realignment and restructuring process, progress to finalize the revised accountability framework has had to wait for the latter to be completed, including for the accountability function departments. Progress is continuing, with an anticipated completion in Q2/2026.
IEO2022_PB36_4	EBPBAC39/2	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.	Implemented	The risk charter, now called the risk and compliance capability framework, was endorsed by the Global Risk Management Committee in January 2025 and includes a clear duty for risk specialists at country level to follow-up on oversight findings (including internal/external audit) and update the risk registers accordingly when relevant, thus creating the requested loop back mechanism. A common framework was created for this recommendation to be implementable by Budget Centres and monitored in the future.
IEO2024_PB39_1	EBPBAC39/2	The Committee urged the Secretariat to review the standard operating procedures (SOPs) prepared by the Regional Office for Africa that would allow the Organization to further mitigate the risk of sexual exploitation, abuse and harassment. (Reference paragraphs 21, 22 and 56.)	In progress	Work on the SOPs was slowed down by restructuring. Existing drafts need to be adapted to new realities and structures. Some planned SOPs may no longer be feasible/relevant due to financial constraints (e.g. the SOP on developmental assignments for PRSEAH personnel). Anticipated implementation: Q2/2026.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2024_PB39_2	EBPBAC39/2	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. (Reference paragraph 23.)	Implemented	WHO remains fully committed to ensuring that activities and efforts related to PRSEAH are sustainably financed. WHO has developed several approaches for additional cost recovery and resource mobilization. These include a cost recovery approach developed by the Department of Finance, an option for direct costs support (voluntary) that is systematically integrated into the design and implementation of voluntary contributions, as well as several concrete actions: • Guidance under the Framework of Engagement with Non-State Actors now includes clear provisions for integrating PRSEAH costs in voluntary contribution proposals and donor agreements. • WHO appeals and related funding mechanisms (e.g. WHO's Health Emergency Appeal 2025, the Mpox Health Emergency Appeal 2025 and the occupied Palestinian territory: WHO Health Emergency Appeal 2025) include dedicated PRSEAH budget lines, ensuring that prevention and response activities are embedded in emergency operations from the outset. • Contingency Fund for Emergencies allocations continue to include dedicated portions for PRSEAH activities. • Briefings on WHO's emergency responses consistently include updates on PRSEAH activities, progress and challenges. As part of WHO's broader work on sustainable financing, the Secretariat continues to encourage donors to provide flexible contributions. Where earmarking is required by the donor, WHO seeks to ensure that PRSEAH components are included, as relevant.
IEO2024_PB39_5	EBPBAC39/2	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. (Reference paragraph 37.)	Implemented	Discussions between the External Auditor and the IEOAC and with management have taken place over 2025 to discuss and review ongoing and future workplans. In addition, the Senior Advisor (Organizational Learning) has: (a) created a joint database of all corporate and decentralized evaluations, internal audits and external audit (performance) conducted since 2015; and (b) launched an ongoing informal process with the External Auditor and the IOS/audit head, and representing evaluation, to support better coordinated planning for each function and to report to the IEOAC.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2024_PB39_8	EBPBAC39/2	The Committee requested the Secretariat to prepare a comprehensive benefit statement for the BMS project that would include quantitative and qualitative KPIs and the related investment.	In progress	The Secretariat is still considering appropriate quantitative KPIs to complement the original qualitative indicators that were established at the outset of the BMS programme as part of the comprehensive benefit statement for the BMS project. Anticipated completion date: Q4/2026.
IEO2024_PB39_11	EBPBAC39/2	Given the challenges in the African Region, headquarters and the Regional Office for Africa 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 the country level. (Reference paragraph 54.)	In progress	The last progress update shared in March 2025 remains valid. Efforts have been deployed to attract and retain talent and bridge the gap in gender balance. However, the current financial situation has affected the progress, as recruitments have been put on hold, and the realignment process is still ongoing.
IEO2024_PB40_1	EBPBAC40/2	The Committee recommends that the overall project plan for BMS provide for the implementation of any process changes to meet the new International Public Sector Accounting Standards (IPSAS), including any required supplementary human and financial resources.	Implemented	The IPSAS solution set is an integral part of the BMS solution and has been integrated as a separate workstream, supported by external experts under an agreed statement of work. This will be implemented as part of wave 4.2 (Supply end-to-end modules) in Q1/2026.
IEO2024_PB40_2	EBPBAC40/2	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.	Implemented	The Department of Finance proposed a path forward to the External Auditor. However, due to procedural constraints, the External Auditor was not in a position to further accelerate the process. Nevertheless, it was agreed that a management letter would be issued in March 2025, followed by the long-form report.
IEO2024_PB40_3	EBPBAC40/2	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.	Implemented	The Secretariat shared its organizational culture change strategy with Member States prior to the forty-second meeting of the PBAC. The strategy included an implementation plan and a road map in its annex. Internal consultation on the key elements is ongoing, as the ongoing restructuring had a strong impact on the strategy. Buy-in and collaboration among organizational stakeholders is required to adapt goals and actions and to reflect evolving organizational needs following restructuring. An internal governance structure for the adaptation and implementation of the strategy is being established. While it is recognized that culture change takes time, there are also key advances in WHO's work that are already bearing fruit and that longer-term action can build on. A case in point is the work on PRSEAH that is influencing organizational culture at all levels of the Organization. In paragraph 57(i) of the report of PBAC on its thirty-ninth meeting submitted to the Executive Board in

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
				January 2024 (EB154/4), the Committee proposed that the Secretariat “should pursue a comprehensive stocktaking review no later than January 2025 to assess whether the key actions and reforms contained in the three-year strategy have led to the intended results for WHO’s accountability systems and culture, in line with the prior recommendation of the thirty-eighth meeting of the Programme, Budget and Administrative Committee”. This stocktaking exercise was completed in June 2025 and included an important area of enquiry on culture. Findings will feed into the PRSEAH consolidation strategy (starting in 2026) and the implementation of culture change action beyond PRSEAH.
IEO2024_PB40_4	EBPBAC40/2	The Secretariat should consider appointing a cultural champion, at the top management level, who can be a sponsor for this change.	Not started	While culture change is still a priority, the approach of nominating a culture change champion at the top management level is not the right strategy in the context of an extensive restructuring exercise. A more cross-cutting set of champions is more appropriate, in the form of a governance structure to drive organizational culture change across the three levels of the Organization. The latter is part of the new Organizational culture change strategy roll-out and the internal task force that will take it forward.
IEO2024_PB40_5	EBPBAC40/2	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.	Implemented	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). Categories include recognition for exemplary performance for individuals or teams in regard to the WHO Values Charter. The Secretariat committed to add a subcategory related to efforts to advance cultural change. The new organizational culture change strategy roll-out and its internal task force focus on actions that directly address achieving change. Such efforts will require the engagement of all staff, along with management’s commitment. Over the past several years, the Director-General has provided leadership, which has cascaded down through all levels of senior management. The recently completed independent stocktake of preventing and responding to sexual misconduct efforts (2022–2024) reviewed and recommended actions to advance culture change.

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IEO2024_PB40_6	EBPBAC40/2	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	Given the current realignment process and the transition of many staff out of the Organization, no new surveys are planned in 2025. Surveys will be revisited in 2026 and a working group, comprised of Department of Human Resources and Talent Management and Transformation Team members, is analysing what could be done in 2026 as part of the conception of a new People Strategy – post restructuring.
IEO2024_PB40_7	EBPBAC40/2	The Committee recommends that the ethics function should be fully independent, a stand-alone office reporting directly to the Director-General.	Implemented	Senior management gave due consideration to this recommendation and decided that, given the current context of significant financing reduction and realignment process, it would for the time being maintain the independent ethics function within the restructured Department of Ethics, Risk Management and Due Diligence and Non-State Actors. In addition, it reported that its staff capacity has been reinforced from one to three positions (one P4 and two P3 posts). The Organization is committed to safeguarding all of the accountability functions and their independence, including ethics. As such, this recommendation is closed.
IEO2024_PB40_10	EBPBAC40/2	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 the “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.	Implemented	The IOS completed its audit of the maturity assessment of WHO’s enterprise risk management. It noted that WHO’s enterprise risk management overall is at the “established” level of the UN Reference Maturity Model for Risk Management. WHO has finalized its corporate risk management policy, risk management (including risk appetite statement), as well as an enhanced system to review and issue the annual principal risks. The risk register and internal control checklists are integrated into the strategic planning management part of the BMS. The audit noted several recommendations for WHO to continue enhancing its work to improve the risk culture, including on implementation of the risk management system; linking the risk management, controls and compliance processes; implementing the three lines of assurance model; and operationalization of the risk appetite.
IEO2024_PB40_11	EBPBAC40/2	To enable this risk maturity development, the Secretariat should consider establishing dual reporting lines (i.e. a 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.	Implemented	Recommendation IEO2025_PB41_5 has included all aspects of this recommendation. As this is now duplicated, this recommendation is closed with a view to all related progress and actions being reflected under that recommendation.

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IEO2024_PB40_13	EBPBAC40/2	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.	Implemented	As part of the approved BMS risk mitigation strategy, the implementation of wave 4 was split into three separate phases: 4.1 (Base components of SPM.CEM 2.0, travel and meeting and events), while supply was deferred to wave 4.2 at the end of Q2/2026 and human capital management as part of wave 4.3 in late 2026. The details of the scope of wave 4.3 functionality have yet to be confirmed.
IEO2025_PB41_1	EBPBAC41/2	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.	Implemented	The Evaluation Office has: (a) updated the existing management response (MR) guidance, standard template and approach; (b) consulted with the Global Network on Evaluation to ensure standard use and approach across headquarters, regional offices and country offices for MRs; (c) finalized inclusion of evaluation recommendations and actions, and their tracking into the Consolidated Platform; and (d) will include MR recommendations in the new evaluation repository and dashboard that will be on the evaluation webpage. The Executive Board-approved revised evaluation policy (2025) ¹ includes clear references to MRs and their expectations. As evaluation guidance has been included in broader operational planning guidance, the latter includes references for business owners to include resources to ensure implementation of MR actions (existing). The MR step is also part of new evaluation training to be available on the WHO iLearn portal. Assistant Director-General compacts already contain a KPI for MR completion (where relevant). An existing KPI for MR follow-up is part of the programme budget output results tracking. Additional efforts will include having senior management review MR progress.

¹ Document EB157/4 Add.1.

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IEO2025_PB41_2	EBPBAC41/2	The Committee recommends that, in future, the evaluation plan is adequately discussed with all stakeholders of the Organization.	Implemented	This recommendation is similar to IEO2022_PB36_19, which has been implemented. As such, the Evaluation Office has implemented a number of changes to how it formulates its biennial workplan and has applied them to the current development of the 2026–2027 Organization-wide evaluation workplan to be submitted to the PBAC and the Executive Board in January/February 2026. This includes broad-based consultations with all regional offices, headquarters senior managers (Assistant Directors-General, Directors) and the IEOAC. The Evaluation Office has developed and is using prioritization criteria to consider which evaluations to include in the 2026–2027 workplan, including consideration of anticipated available resources. The Evaluation Office is also triangulating, using data from audit risk registers and from risk management, to ensure the identification of key potential evaluations suitable for evaluation methods.
IEO2025_PB41_3	EBPBAC41/2	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.	Implemented	The Evaluation Office has integrated guidance for evaluation in programme budget operational planning for the first time, in order to ensure routine consideration of including independent evaluations and identifying resources for all business centres across the Organization. The Office has also discussed including clearance pathways for donor proposals/agreements that include evaluation through the Contributor Engagement Management system now embedded in the new BMS system. The revised evaluation policy (2025) includes a new coverage norm that all large programmes/projects (>US\$ 10 million, life-of-project) include a set-aside budget line for independent evaluation. Additional efforts are under way to make more systematic the approach to including an evaluation direct cost budget line item in donor proposals (voluntary) and language exists for a provision to be included in donor agreements.
IEO2025_PB41_4	EBPBAC41/2	The Committee recommends that the Secretariat present the outcome of the end-to-end BMS testing at a future meeting of the IEOAC.	In progress	The end-to-end testing of the BMS modules that will be launched in January 2026 (i.e strategic planning and management, travel and meetings) is currently being finalized. During the next meeting of the Committee (March 2026), this recommendation will therefore be proposed for closure, as the above-mentioned modules of the system will be live by then.

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IEO2025_PB41_5	EBPBAC41/2	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.	In progress	The current governance model of WHO (with regional-based resource allocation and prioritization) presents constraints to optimizing the risk and compliance functions at the three levels of the Organization (which requires a more business-driven, vertical approach). The ongoing IOS review of maturity will provide useful insights to inform any reshaping of the risk and compliance landscape. A specific road map is being developed for further planning and implementation. This will include consideration of establishing dual reporting lines (i.e. a direct supervisory line within each region and at headquarters for risk officers in the regions), as well as senior management agreement for developing solutions that will allow the consolidation of resources across the three levels of the Organization, in keeping with the recommendation to implement the enterprise risk management agenda across the Organization. Anticipated implementation: Q1/2026.
IEO2025_PB42_1	EBPBAC42/2	The Secretariat should explore the feasibility of establishing a reserve to manage any disruption in the receipt of voluntary contributions in order to ensure the continuity of programme delivery.	Implemented	The Secretariat has reviewed the feasibility of establishing a separate voluntary contribution reserve. Given the highly constrained funding environment and the challenge of assessing the potential impact on sources of funding, the Secretariat has concluded that such a mechanism is not currently viable and will revisit the item when the funding environment improves. As such, this recommendation is closed.
IEO2025_PB42_2	EBPBAC42/2	Subject to guidance provided by the forty-second PBAC, the Committee recommends that the Secretariat prepare a proposal for consultation with Member States. This should establish a protocol for the selection, appointment and renewal of future WHO External Auditors. The Committee also recommends that the protocol be presented to the Seventy-ninth World Health Assembly for adoption.	Implemented	The Department of Finance commissioned a review of UN agency practices for the selection, appointment and renewal of External Auditors, which was shared with and cleared by the IEOAC in Q3/2025, and informal consultations with Member States have taken place. The paper will be formally presented to Member States at the forty-third meeting of the PBAC and the 158th session of the Executive Board in January and February 2026, respectively.

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IEO2025_PB42_3	EBPBAC42/2	The Committee recommends that the Secretariat finalize and promulgate the revised evaluation policy (2025), taking account of the feedback provided, inter alia, by the IEOAC.	Implemented	At its 157th session held in May 2025, the Executive Board approved the revised evaluation policy (2025). At its March 2025 meeting, the IEOAC had reviewed and provided advice on the draft revised evaluation policy (2025). Since that time, the Evaluation Office has published the revised evaluation policy (2025) and a related brief on the WHO evaluation webpage.
IEO2025_PB42_4	EBPBAC42/2	The Committee recommends to further improve principal risk reporting by ensuring that those areas in which WHO lacks risk appetite or in which its residual risk exceeds target risk levels are prioritized to enable management focus.	Implemented	A robust process had been developed and undertaken by the Global Risk Management Committee to prioritize the principal risks, which is now reflected in the published online version.
