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SIXTIETH WORLD HEALTH ASSEMBLY
Provisional agenda item 15.8

Financial period 2006–2007: implementation of resolution WHA58.4

Report by the Secretariat

BACKGROUND

1.   Resolution WHA58.4 requested the Director-General to propose a tracking programme for internal and external audit recommendations, including timeframes for implementation. A tracking table already in use for external audit recommendations was submitted, to the Executive Board at its 117th session,[1] a mechanism that was to be extended to cover internal audit recommendations.

2.   At its fourth meeting, the Programme, Budget and Administration Committee of the Executive Board noted that progress made in the implementation of the External Auditor's recommendations would continue to be monitored closely.[2]

3.   At its fifth meeting, the Committee reviewed document EBPBAC5/INF.DOC./1, which emphasized managerial responsibility for addressing risk and internal control issues by ensuring that adequate remedial action on observed control weaknesses was taken in a timely fashion.

4.   The Committee was also informed that the Secretariat had started a process of regular review of audit recommendations with those concerned, including periodic briefings of senior management on open audit recommendations and remedial action required.

PROGRESS MADE AND FUTURE DIRECTIONS

5.   Recent audit tracking initiatives include the screening of all external and internal audit recommendations from the biennium 2004–2005 onwards, and the establishment of individual tracking tables that record management responses to individual audit reports and action taken on their recommendations.

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[1] Document EB117/20.

[2] Document A59/31.

6.   A table summarizing key information, including timelines and the officer responsible, has been prepared for internal use. Senior management is briefed, at least every six months on open audit recommendations, their implementation status and action needed.

7.   The Comptroller reviews the information contained in the tracking tables in order to assess the efficiency and effectiveness of the control systems and the appropriateness of the remedial action taken. Systemic governance and control issues are addressed regularly, in particular at the periodic global meetings of finance and administration staff, and in programme management or other meetings as appropriate.

8.   WHO staff, especially those with management responsibilities, work within the Organization's accountability framework. This is particularly important in the context of WHO's new management system which will place greater responsibility on middle management in technical programmes. This change will require staff development and training in order to ensure a sound internal control environment.

ACTION BY THE HEALTH ASSEMBLY

9.   The Health Assembly is invited to note the report.

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