

Report of the External Auditor

Report by the Director-General

The Director-General has the honour to transmit to the Seventy-ninth World Health Assembly the report of the External Auditor on the financial operations of the World Health Organization for the financial year ended 31 December 2025 (see Annex).

Annex

Office of the Comptroller and Auditor General of India



Our audit aims to provide independent assurance and to add value to the World Health Organization (WHO) by making constructive recommendations.

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Audit of the World Health Organization (WHO) for the Financial Year ended 31 December 2025

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Summary

Report of the External Auditor

1. The report of the External Auditor on the audit of the financial statements and operations of the World Health Organization (WHO) is issued pursuant to Regulation XIV of the Financial Regulations of WHO and is transmitted through the Executive Board to the Seventy-ninth World Health Assembly.
2. The general objective of the audit is to provide independent assurance to Member States, increase transparency and accountability as well as operational efficiency and effectiveness in the Organization, and to support the objectives of the Organization's work through the external audit process. We have detailed in this report the financial and governance matters that we believe should be brought to the attention of the World Health Assembly.

Overall result of the audit

3. In line with our mandate, we audited the financial statements of WHO in accordance with Financial Regulations and in conformity with the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB).
4. We concluded that the financial statements present fairly, in all material respects, the financial position of WHO for the financial year ended 31 December 2025, and its financial performance, the changes in net assets/equity, the cash flows, and the comparison of budget and actual amounts, in accordance with the International Public Sector Accounting Standards (IPSAS). Based on our conclusion, we issued an unqualified audit opinion on the Organization's financial statements for the financial year ended 31 December 2025.
5. We also concluded that the accounting policies were applied on a basis consistent with that of the preceding year, and the transactions of WHO that have come to our notice during the audit or that have been tested as part of the audit of the financial statements were, in all significant respects, compliant with the Financial Regulations and legislative authority of WHO.
6. In addition to the audit of financial statements at WHO headquarters, we also conducted audits of the WHO Regional Office for the Western Pacific (WPRO), Manila, WHO Country Office in Malaysia (WCO Malaysia) and WHO Country Office in Viet Nam (WCO Viet Nam). To add value to WHO's financial management and governance, we conducted performance audits of (i) resource mobilization (RM) (pipeline to agreement management) in WHO; and (ii) healthier populations (strategic priority 3 under the Thirteenth General Programme of Work, 2019–2025 (GPW 13)). The results of the audit on these areas and offices were communicated to WHO management through management letters and are incorporated in this report.
7. I wish to thank the Member States for giving me the opportunity of serving as the External Auditor of WHO.

Audit opinion

8. We have issued an unqualified audit opinion on the financial statements for the period under review.

Executive summary

9. Our analysis of the financial statements and compliance checks carried out during the financial cum compliance audit, conducted during September/October 2025 and February/March 2026, suggested to the Organization measures to strengthen its financial reporting and compliance to IPSAS; for instance, we noticed incorrect calculation of depreciation due to change in the useful life of property, plant and equipment (PPE) and overstatement of inventory. Based on our observations, the changes in the financial statements were carried out and accounting policy of lease was updated, and foreign currency transaction was revised. We highlighted deficiencies in assurance planning and deviations from prescribed procurement processes. We also highlighted governance and accountability concerns, including inconsistent conflict of interest documentation in the prioritization exercise, Framework of Engagement with Non-State Actors (FENSA) implementation, investigation backlogs and non-revision of terms of reference for the Office of the Ombudsperson.

10. WHO relies on effective RM to finance its programmes and achieve the objectives of the GPW. A performance audit of RM was conducted, which covered WHO's RM activities during the 2022–2023 and 2024–2025 bienniums. We observed that WHO did not have a consolidated, stand-alone RM strategy and existing performance indicators did not comprehensively capture critical dimensions such as donor diversification, partnership quality, and innovative financing. The contributor engagement management (CEM) system facilitates RM activities, from the identification of funding opportunities to agreement management. We identified several operational and system-related weaknesses in the CEM, including inadequate segregation of duties, delayed recording of opportunities, implausible data entries, incomplete capture of non-financial contributions and absence of formal reconciliation with the Global Management System (GSM).

11. We observed limited evaluation of the investment round (IR), insufficient risk analysis related to donor concentration and non-maintenance of the repository of potential donors. We also noted that the transfers from the WHO Foundation were below the targets set in the Affiliation Agreement and we observed the absence of a common engagement plan. In addition, governance mechanisms such as strategic and operational reviews were not consistently implemented, and coordination platforms for RM lacked comprehensive participation and information-sharing. While initiatives such as the IR 2024 helped mobilize significant resources and improve the proportion of flexible funding, WHO continues to face structural challenges, including reliance on voluntary contributions, funding gaps, donor concentration and extensive earmarking.

12. The GPW 13 had three strategic priorities, including strategic priority 3, "Promoting healthier populations" (HPOP). A performance audit of strategic priority 3 was carried out across headquarters, selected regional offices and country offices for the bienniums 2022–2023 and 2024–2025. Financial analysis indicated persistent underutilization of allocated budgets, with utilization remaining below 70% across all strategic priority 3 outcomes. A large proportion of countries received financing below 50% of allotted budgets, reflecting uneven financing across country offices. We identified limitations in the monitoring and measurement of strategic priority 3 results. Contributions to the HPOP billion were largely driven by environmental indicators under

outcome 3.3, with negligible contribution from other indicators. Inconsistency in the availability of indicator data across WHO platforms was also noted. Further, healthy life expectancy, identified as an overarching impact measure, was not fully integrated into strategic priority 3 performance monitoring. Gaps were noted in the continuity of the Country Cooperation Strategy (CCS), as well as variations in the results frameworks. Output scorecard assessments indicated missing scorecards and below-satisfactory ratings for several regions and countries. Implementation challenges were also noted in areas such as antimicrobial resistance in food systems, regulatory food-environment interventions, tobacco control and air-quality improvement.

A. Mandate, scope and methodology

13. The Seventy-sixth World Health Assembly, through resolution WHA76.15 (2023), appointed the Comptroller and Auditor General of India as the External Auditor of WHO for the four-year period from 2024 to 2027. Regulation XIV of the Financial Regulations of WHO and the Appendix to the Financial Regulations elaborate the terms of reference governing the external audit. The Regulations require that the External Auditor report to the World Health Assembly on the audit of the annual financial statements and on other information that should be brought to its attention with regards to Regulation 14.3 and the Additional Terms of Reference.

14. Our audit is an independent examination of the evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of WHO's compliance with Financial Regulations and legislative authority.

15. We also carried out a review of WHO operations consistent with Financial Regulation 14.3, which requires the External Auditor to make observations with respect to the efficiency of the financial procedures, accounting system, internal financial controls and, in general, the administration and management of WHO operations.

16. Likewise, we conducted an audit on the financial statements and operations of the five WHO hosted entities, namely, the Joint United Nations Programme on HIV/AIDS (UNAIDS); the United Nations International Computing Centre (UNICC); the International Agency for Research on Cancer (IARC); Unitaids; and the Staff Health Insurance (SHI) Fund. Separate reports on these entities are issued to their respective governing bodies.

17. Overall, the audit intends to provide independent assurance to Member States, increase transparency and accountability as well as operational efficiency and effectiveness in the Organization, and support the objectives of the Organization's work through the external audit process.

18. With respect to the review of WHO operations based on our risk assessment, we focused on the assessment of risk controls in the operational and functional processes in the audited areas and offices. We also reviewed the governance arrangements, implementation of risk management including the internal control systems and processes to determine their effectiveness.

19. During the financial year 2025, aside from the audit of the financial statements at headquarters, we audited the WHO Regional Office for the Western Pacific (WPRO), WHO Country Office in Malaysia (WCO Malaysia) and WHO Country Office in Viet Nam (WCO Viet Nam), and conducted performance audits of: (i) resource mobilization (RM) (pipeline to agreement arrangement); and (ii) healthier populations (strategic priority 3 under the GPW 13).

20. This report does not include any comments on the financial statements of the Pan American Health Organization (PAHO), the Regional Office for the Americas (AMRO), which are being audited by the Office of the Comptroller General of Chile. We placed reliance on their audit based on the comfort letter of the auditors. The Office of the Comptroller General of Chile informed us that their audit of 2025, thus far, has not detected any material errors, misstatements or any other matters that would adversely affect the audit opinion on the PAHO financial statements.

21. We coordinated with the Office of Internal Oversight Services (IOS) on the planned audit areas to avoid duplication of efforts.

22. We continued to report the audit results to WHO management through audit observation memoranda and management letters containing detailed observations and recommendations. The practice provides a continuing dialogue with the WHO management.

B. Audit findings and recommendations

1. Status of implementation of previous external audit recommendations

23. There were 119 outstanding recommendations up to the period ending 31 December 2025, of which the management proposed 71 for closure. We examined and noted that 33 recommendations had been implemented, one recommendation had been overtaken by events and others were either pending to be implemented or under implementation. As of 31 December 2025, 85 old recommendations were outstanding. Details of recommendations are given in the **Appendix**.

2. Financial overview

24. WHO's revenue has been decreasing over the last five years, from US\$ 4.07 billion in 2021 to US\$ 3.14 billion in 2025. Revenue for 2025 saw a decrease of US\$ 0.03 billion compared to 2024 (US\$ 3.17 billion). The decrease in revenue compared to 2024 was due to the decrease in assessed contributions by US\$ 0.06 billion, the decrease in voluntary contributions in-kind and in-service by US\$ 0.01 billion as compared to 2024, which was partially offset by the increase in voluntary contributions by US\$ 0.04 billion.

25. The share of voluntary contributions has increased from 80.77% of the revenue¹ in 2024 to 82.86% of the revenue in 2025. On the other hand, assessed contributions have decreased from 14.81% of the revenue in 2024 to 13.12% of the revenue in 2025.

26. Total expenses for 2025 were US\$ 3.43 billion, which shows a decline of US\$ 0.33 billion compared to 2024 (US\$ 3.76 billion). The expenses decreased from 118.61% of revenue in 2024 to 109.29% in 2025.

27. Contractual services constituted the biggest item of expense at 40.37% of the total revenue in 2025 as against 40.31% of total revenue in 2024. Staff costs, which constituted second highest item of expense, showed a decrease from 40.74% of the total revenue in 2024 to 39.15% of the total revenue in 2025. General operating expenses decreased by 30.49% from US\$ 283.68 million in 2024 to US\$ 197.19 million in 2025. Travel expenses came down from US\$ 206.17 million in 2024 to US\$ 106.26 million in 2025 i.e. by 48.46%, mainly due to prioritization exercise by WHO.

28. Deficit had reduced from US\$ 449.40 million in 2024 to US\$ 38.94 million in 2025, primarily due to reduction in total expenses and increase of finance revenue.

29. As of 31 December 2025, the total assets of WHO were US\$ 7.10 billion, an increase of US\$ 0.21 billion as compared to 31 December 2024. The increase was mainly due to an increase in short-term investments, property, plant and equipment (PPE) and current receivables. Cash and cash equivalents decreased by US\$ 147 million, accompanied by a decrease of US\$ 36 million in

¹ The figures are based on common size analysis of the financial statements. For comparison, all items of the statement of financial performance and financial position are taken as a percentage of revenue and total assets, respectively.

non-current receivables. As a percentage of the total assets, the cash and cash equivalents decreased from 7.9% in 2024 to 5.6% in 2025.

30. Liabilities of WHO increased by US\$ 0.18 billion, mainly due to the increase in current deferred revenue, other current liability, inter-entity liability and the current provision by the amounts of US\$ 0.20 billion, US\$ 0.11 billion, US\$ 0.10 billion and US\$ 0.06 billion, respectively, which was partially offset by the decrease in non-current accrued staff benefits by US\$ 0.27 billion.

3. Financial management

31. The following ratio analyses were used to assess the financial management of WHO.

3.1 Short-term solvency

32. We analysed the liquidity position of WHO to assess its ability to meet its short-term commitments and operating needs. The quick ratio and current ratio during the last five years are shown in **Table 1**.

Table 1. Current and quick ratio

	2025	2024	2023	2022	2021
Quick ratio (quick assets/ ² current liabilities)	2.57	3.07	3.38	3.58	3.32
Current ratio (current assets/current liabilities)	2.61	3.12	3.48	3.68	3.48

Source: WHO's financial statements.

33. We observed that although in the current year, both the quick ratio and the current ratio decreased in comparison to the previous year, the liquidity position of WHO was found to be sound, with the current assets being more than two and a half times current liabilities.

3.2 Operating cycle efficiency

34. The operating cycle efficiency was assessed in terms of how fast WHO was able to collect its contributions receivables and utilize its inventory or materials purchased.

35. The contribution receivable ratio for the last five years is shown in **Table 2**.

Table 2. Contribution receivable ratio

	2025	2024	2023	2022	2021
Contributions recognized ³ (US\$ million)	3 011.79	3 032.49	3 239.82	4 152.34	3 914.52
Average contribution receivables (current) ⁴ (opening + closing)/2}	1 534.49	1 463.19	1 500.75	1 424.34	1 304.62
Contribution receivable ratio	1.96	2.07	2.16	2.92	3.00
Number of days taken to encash receivables	186	176	169	125	122

Source: WHO's financial statements.

² Cash and cash equivalents, short-term investments, current receivables and staff receivables.

³ Excluding voluntary contributions in-kind, voluntary contributions in-service and other revenue.

⁴ Assessed contributions and voluntary contributions.

36. The decrease in receivable ratio indicates that collection of contributions was slower as compared to previous years. The time to collect receivables was 186 days in 2025 as compared to 176 in 2024 and 122 days in 2021, showing an increasing trend over the past five years.

37. Inventory turnover ratio and days in inventory for the last five years is shown in **Table 3**.

Table 3. Inventory turnover ratio

SI No	Description	2025	2024	2023	2022	2021
(1)	Procurement of materials (US\$ million)	257.25	260.62	329.71	511.08	497.30
(2)	Inventory opening balance (US\$ million)	88.06	170.29	178.29	190.43	144.32
(3)	Inventory closing balance (US\$ million)	85.24	88.06	170.29	178.29	190.43
(4)= ((2)+(3))/2	Average inventory (US\$ million)	86.65	129.17	174.29	184.36	167.38
(5)=(1)/(4)	Inventory turnover ratio	2.97	2.02	1.89	2.77	2.97
(6)=365 days/(5)	Days in inventory	123	181	193	132	123

Source: WHO's financial statements.

38. Average inventory held by WHO as of 31 December 2025 was lower as compared to previous year (2024). The average number of days for which the materials were in inventory was 123 days in 2025 as compared to 181 days in 2024.

4. Changes made in the financial statements at the instance of audit

39. The following observations were accepted by management and necessary adjusting entries/disclosures were made in the financial statements for 2025:

(a) WHO updated its accounting policy of lease accounting in Note 2.8 to clarify the straight-line depreciation of right-of-use assets over the shorter of useful life or lease term. A new line item, "lease liability payments" (US\$ 9.47 million), was also included in the cash flow statement to reclassify from operating activities to financing activities.

(b) Treatment of change in the useful life of PPE, by applying it prospectively instead of retrospectively from the original date of capitalization, resulted in the reduction of PPE by US\$ 3.25 million.

(c) Reduction of overstated inventory by US\$ 1.81 million in respect of inventory related to ambulances and US\$ 4.81 million in relation to the derecognition of publication inventories.

(d) The policy of accounting foreign currency transactions was revised to distinguish between monetary and non-monetary items in line with IPSAS-4.

(e) Corrections and enhancements were made to Notes 2.11, 2.20, 3.2, 4.2, 4.3, 4.7, 4.14, 5.1, 6.2, 7 and Schedule I.

5. Areas for potential enhancements in accounting systems, policies and practices

40. We noted the following areas which merit a review for effecting improvements in accounting systems, policies and practices being followed presently.

5.1 Finance revenue

41. IPSAS 1 prohibits offsetting of revenue and expenses unless specifically permitted under another IPSAS. WHO presented finance revenues as well as finance expenses in Note 5.3 (finance revenue) by offsetting them. WHO proposed to address this change in the 2026 financial statements.

5.2 Loss on sale or disposal of property, plant and equipment

42. We noticed that during the year 2025, WHO incurred loss on sale on disposal of PPE amounting to US\$ 0.24 million, which has been adjusted against other revenue instead of depicting under expenses. We also noticed that during 2024, WHO agreed to consider depicting the expense and income heads separately instead of netting out, where material.

5.3 Property, plant and equipment

43. As per IPSAS 45, assets procured together as part of a single integrated project should be capitalized collectively. WHO did not revise its standard operating procedure (SOP) and thus applied the capitalization threshold to individual items. WHO agreed to revise the SOP as per IPSAS 45.

5.4 Receivables from assessed contributions

44. Note 4.3 states that allowance for assessed contributions receivable is reduced by payments received before preparation of the financial statements. WHO did not adjust the allowance for assessed contributions receivable for arrears of US\$ 2.0 million received (February 2026) from two countries before finalization (March 2026) of the financial statements, resulting in an overstatement of the allowance in the 2025 financial statements. This was due to receipt of arrears after closure of the general ledger (6 February 2026) by WHO for 2025.

5.5 Contributions in-service

45. Note 2.15 states that in-kind and in-service contributions are recognized as revenue with matching expenses in the same period. WHO did not present in-service contributions of US\$ 8.67 million as a separate line item in expenses (Note 5.2) and included the same under staff costs.

5.6 Contingent assets

46. As per IPSAS 19 and IPSAS 23, pledges with probable inflows should be disclosed as contingent assets. WHO did not disclose pledges and commitments of US\$ 1.98 billion (including signed commitments of US\$ 1.33 billion) as contingent assets. WHO stated that this will be reviewed during implementation of IPSAS 47 from 1 January 2026.

5.7 Reconciliation of imprest bank accounts

47. In six test-checked bank reconciliation statements pertaining to the African and Eastern Mediterranean Regions, we noticed delayed recording of transactions in the cash book, presentation delays due to reliance on outdated payment methods like cheques, interface issues between systems and inadequate follow-up on outstanding items.

48. Management replied that regarding delayed recording, the concerned country office has been instructed to discontinue such practice. Further, WHO explained that it was exploring whether discontinuing payments by cheques was possible in the various contexts in which WHO operates.

Recommendation 1: Audit recommends WHO to ensure timely recording of cash book transactions and provide training to country office finance staff on reconciliation best practices. These two measures are particularly relevant for country offices in the African and Eastern Mediterranean Regions. Further, audit recommends WHO to expand the use of electronic payments, where feasible, and to establish key performance indicators, supported by regular reporting, to monitor the timeliness of reconciliations and the follow-up of outstanding items. (High)

49. Management accepted the recommendation.

6. Programme budget 2024–2025

6.1 Programme budget portal

50. We reviewed the approved Programme budget 2024–2025 and the figures reported under the Programme Budget Portal for 2024–2025, as detailed in **Table 4**.

Table 4. Status of Programme budget 2024–2025 (US\$ billions)

Subcategory of the Programme budget 2024–2025	Approved Programme budget 2024–2025	Programme budget 2024–2025 Portal (Updated December 2025)			
		Budget and financing: Details	Our work (strategic priority-wise): Key figures		
			Budget	Financing	Expenditure
Strategic priority 1: one billion more people benefiting from universal health coverage	1.97	1.97	2.34	2.00	1.86
Strategic priority 2: one billion more people better protected from health emergencies	1.21	1.21	1.15	0.86	0.81
Strategic priority 3: one billion more people enjoying better health and well-being	0.44	0.44	0.47	0.35	0.33
Strategic priority 4: More effective and efficient WHO providing better support to countries	1.35	1.35	1.40	1.15	1.11
Base budget	4.97	4.97	5.36	4.36	4.11
Polio eradication	0.69	1.31	1.31	1.16	1.10
Special programmes	0.17	0.17	0.17	0.14	0.13
Emergency operations and appeals	1.00	2.76	2.56	1.43	1.27
Total	6.83	9.21	9.40	7.09	6.61

Source: WHO's financial statements and data available on WHO web portal.

51. We noticed that the total Programme budget approved was US\$ 6.83 billion, which was reported as US\$ 9.21 billion in the Programme Budget Portal. Further, a detailed breakdown of Programme budget 2024–2025 showed that the budget had increased to US\$ 9.4 billion.

52. Management clarified that figures in the Programme Budget Portal represent detailed operational planned costs (not approved budgets), used as a proxy at output level due to the absence of formal budget allocation, and acknowledged that the current terminology of the Programme Budget Portal may cause misinterpretation.

Recommendation 2: Audit recommends WHO to enhance the clarity of budget-related information presented in the Programme Budget Portal by clearly distinguishing between the approved Programme budget and operational planning figures, in order to improve transparency and avoid potential misinterpretation by users. (Medium)

53. Management accepted the recommendation.

6.2 Strategic priority 4 of the GPW 13: More effective and efficient WHO providing better support to countries

54. As per the results framework for the GPW 13 (2019–2023) extended up to 2024–2025, the three strategic priorities (the triple billion targets) were set. To achieve the goals, the enabling pillar under the results framework was strategic priority 4 of the GPW 13: “More effective and efficient WHO providing better support to countries”, which had three outcomes (4.1 “Strengthened country capacity in data and innovation; 4.2 “Strengthened leadership, governance and advocacy for health”; and 4.3 “Financial, human and administrative resources managed in an efficient, effective, results-oriented and transparent manner”) and 13 outputs with 42 output indicators.

6.2.1 Financing and utilization of budget

55. The financing of the budget for outcomes 4.1, 4.2 and 4.3 was 73%, 84% and 86%, respectively, whereas the utilization of the budget for those outcomes was 70%, 83% and 82%, respectively.

56. We reviewed the details of the regional office (RO) and country office (CO) level financing and noticed that AMRO was financed at 110% of its budget, whereas the Regional Office for the Eastern Mediterranean (EMRO) and WPRO were financed at 75% and 74% of their budgets, respectively. Further, there were CO-level regional disparities, as 20 COs had received financing of less than 50% of their budgets, three COs had received financing of 100% of their budgets and five COs had received financing of more than 100% of their budgets.

57. Management replied that regional directors have delegated authority to allocate resources across regional priorities, results and country offices, so that variations in financing levels across regions and country offices may occur, depending on regional prioritization decisions, operational needs and the distribution of flexible funds within each region.

58. We noticed that the reasons for the regional-level and country-level disparities in the budget for strategic priority 4 were not available at headquarters.

Recommendation 3: Audit recommends WHO to monitor financing patterns across regions and country offices considering their operational requirements. (Medium)

59. Management accepted the recommendation.

6.2.2 Output indicators for strategic priority 4

60. As per paragraph 20 of II.6.2 of the WHO eManual, a mid-term review (MTR) is to be conducted at the midpoint of the biennial programme budget cycle to track progress towards achieving biennium results in respect of outcomes, outputs and budget implementation.

61. We reviewed the Programme budget 2024–2025 for strategic priority 4 output indicators and the MTR assessment for 2025 and noticed that although targets for all 42 output indicators were set for end-of-biennium assessment in 2025, targets for only 18 output indicators were fixed (at end of year 2024) to be reviewed during the MTR assessment. Further, only 15 output indicators were assessed and no assessment was done for three output indicators⁵ during the MTR assessment.

62. We also noticed that of the 15 output indicators assessed, WHO achieved the targets for the year 2024 in respect of only four indicators.⁶ Of these, in respect of two indicators⁷ the achievement was even lower than the baseline figures, which indicated the performance of WHO had worsened in these areas.

63. Management stated that under the GPW 13, the MTR was an optional monitoring milestone; that one indicator was inherently biennial, while two indicators lacked validated data and hence were not measured at the MTR; and that the GPW 14 had introduced annual reporting, except where not feasible. Management also stated that under the GPW 13, the baseline figures of some indicators did not reflect the latest achievements due to the setting (May 2023) of targets for 2024 and 2025 before considering the achievements for 2023, which had been corrected in the GPW 14 by setting baseline indicators on the basis of the latest validated data.

64. Management's response may be viewed in light of paragraph 20 of section II.6.2 of the WHO eManual, which indicates that output indicator targets are expected to be set based on an appropriate measurement methodology. In the present case, this approach does not appear to have been fully applied for one output indicator, and validated data was not available for the assessment of two output indicators.

Recommendation 4: Audit recommends WHO to have measurable targets for all indicators in mid-term review assessments, except for those that are methodologically suited to biennial measurement. Further, we recommend that all the targets be reviewed during the mid-term review as they serve as a tool for monitoring and course correction for the achievement of biennial targets. Further, we also recommend WHO to fix the targets for the output indicators based on the latest measured achievements. (High)

65. Management accepted the recommendation.

⁵ Indicators 4.2.2.IND4, 4.2.2.IND7 and 4.2.6.IND1.

⁶ Indicators 4.1.2.IND1, 4.1.2.IND2, 4.3.2.IND9 and 4.3.4.IND4.

⁷ Indicators 4.1.1.IND2: Number of countries that implemented follow-up actions based on assessments using SCORE for health data package; and indicator 4.2.2.IND6: Effective and timely response by the Secretariat to allegations of sexual misconduct.

7. Resource mobilization and award management

7.1 Incomplete final certified financial statements

66. In accordance with FIN.SOP.IV.024, final certified financial statements (FCFSs) are required for awards to retain remaining balances for allowing donors (or award managers) to decide on refund, reprogramming or other resolution of residual funds.

67. We examined 66 incomplete FCFS requests, associated with a total reported balance of US\$ 15.98 million, as detailed in **Table 5**.

Table 5. Status of FCFSs

Status of FCFSs	No. of FCFSs	Reported balance (US\$)
To be refunded	41	3 618 974
To be reprogrammed	12	5 466 907
Unknown	13	6 894 835
Grand total	66	15 980 716

Source: Information provided by WHO.

68. We noticed that “unknown” classifications arise when agreements do not provide for the treatment of balance amounts, resulting in the requirement for follow-up with donors.

69. Management clarified that only 22 FCFS requests remained outstanding as of 31 December 2025, with the majority of these addressed during the year due to processing of “to be refunded” cases and completion of “to be reprogrammed” cases. Of these 22 cases, nine cases were pending from February to October 2025.

70. The delayed resolution of award balances reflected inadequacy in the completion of close out steps under award agreements. These issues impact transparency and the delayed final financial closure of awards, and carry reputational and funding continuity risks.

71. Management stated that although controls, monitoring and targeted follow-up mechanisms are already in place, incomplete FCFSs were the responsibility of technical units/ award managers and were the results of high volumes of tightly earmarked agreements with onerous individual reporting requirements, upstream delays in programme delivery and late receipt of reports from third parties, etc.

Recommendation 5: Audit recommends WHO to ensure adherence to donor agreement terms for implementation and reporting, ensuring donors are fully informed of delays and agreements, amended, as necessary (including reporting deadlines), to address incomplete final certified financial statements. (Medium)

72. Management accepted the recommendation.

8. Transfers and grants

8.1 Direct financial cooperation, grant letters of agreement and direct implementation

73. As per WHO policy for direct financial cooperation (DFC), grant letters of agreement (GLOAs) and direct implementation (DI), the final deliverables, comprising a technical report and a financial

authorization and certificate of expenditure (FACE) report, must be submitted to WHO within three months of the activity completion date, except for purchase orders (POs) related to polio eradication or emergencies, for which a period of 180 days after the PO completion date was allowed.

74. We reviewed reporting compliance for DFC, GLoAs and DI reports as of 31 December 2025 and noted that the reports were overdue, as detailed in **Table 6**.

Table 6. Overdue DFC, GLoAs and DI reports

Type of transfers and grants	Overdue reports			
	POs	Value of POs (US\$ million)	Range of delay	POs with delay more than 30 days
DFC	47	1.79	2 days to 702 days	30
GLoAs	53	16.07	6 days to 3 081 days	50
DI	63	2.98	1 day to 297 days	34

Source: Compiled from information provided by WHO.

75. Additionally, of 896 GLoA POs whose reports were due and submitted in the 2024-2025 biennium, 110 (12%) reports were submitted with delays ranging from one day to 580 days. Of the 14 278 DI POs whose reports were due and submitted in the 2024-2025 biennium, 881 (6.17%) reports were submitted with delays ranging from one day to 272 days.

76. Management highlighted improvements in overdue DFC reports (from 194 in 2024 to 47 in 2025), citing operational and partner-related delays. Management also stated that 35 old overdue GLoA cases would be discontinued from reporting as they did not pose any operational risk, with only 23 reports overdue after the 2024 policy change. Management further stated that an increase in overdue DI reports by less than six months could be partly explained by the reorganization of many budget centres in 2025, which affected the follow-up process.

77. Non-submission and significant delays in the submission of DFC, GLoA and DI reports undermine the Organization's accountability framework and expose WHO to risks such as reduced stakeholder trust, potential financial irregularities and challenges in verifying the achievement of intended outcomes.

Recommendation 6: Audit recommends WHO to strengthen monitoring and follow-up processes at budget centres and regional levels to ensure the timely submission of final direct financial cooperation, grant letters of agreement and direct implementation reports. (Medium)

78. Management accepted the recommendation.

8.2 New DFC to partners having overdue reports

79. As per paragraph 4 of FIN.SOP.XVI.001 on DFC, no new DFCs should be issued or funds released to DFC contractual partners with overdue reports, unless the Regional Director exceptionally approves in writing with justification for the delayed reporting.

80. We reviewed the details of overdue DFC reports and found that seven new DFCs⁸ had been issued to partners having overdue reports. The checklist at the time of approval of DFCs for these seven cases also mentioned that there were no overdue DFC reports.

81. Management accepted that the written and prior approvals had not been obtained prior to the issue of the subsequent POs to the DFC partners in question. Management, for the issues noted in the Regional Office for Africa (AFRO), stated that formal communication would be issued to non-compliant COs to highlight the gaps identified and to support them in achieving full compliance.

82. The release of funds through POs to DFC partners having overdue reports and not showing the status of overdue reports in checklists had led to bypassing the delegation of authority for approval of DFCs and the grant of DFCs to non-compliant partners.

Recommendation 7: Audit recommends WHO to ensure that checks and balances are implemented scrupulously, and that new purchase orders to direct financial cooperation partners having overdue reports are awarded only in exceptional cases, after due approval by the competent authority. (High)

83. Management accepted the recommendation.

8.3 Assurance planning and activities

84. WHO's SOP for risk assessment and assurance activities for DFCs, GLoAs and DI stipulate the preparation of an assurance plan, setting out the assurance activities for the implementation of the selected funding. The assurance plan is required to be completed at the beginning of the year and ROs are required to provide, at the end of each quarter, an update on the progress of the implementation of the annual assurance plan via the corresponding template.

85. We reviewed the information provided to us regarding the Global Assurance Hub (GAH) and the status of assurance activities vis-à-vis the assurance plan for 2024 and 2025, and we noted that the details of the assurance plan and compliance thereon were not available for EMRO for 2024 and 2025. Further, there was a shortfall in audits and spot checks in AFRO and WPRO in 2024. Results and major findings were entered into with specific details for 2025 in only two regions, i.e., the African Region and the Western Pacific Region.

86. We acknowledge that incremental progress has been achieved in assurance activities year-on-year. We also note that WHO restructuring resulted in substantial staff reductions and operational gaps, which constrained the intended scaling-up in 2025.

87. Management, while acknowledging the findings, stated that they endeavour to work with the regional offices (especially EMRO) to improve risk-based planning and efficient implementation. Further, the regions remain the ultimate process owners of both individual assurance planning and the corresponding execution and the GAH will continue to advocate and support regions to move towards best practices.

⁸ Four POs of the Ministry of Finance and National Development, Eritrea, and three POs of the Ministry of Health and Social Welfare, the Gambia.

Recommendation 8: Audit recommends that WHO regional offices prepare and maintain an approved annual assurance plan, strive to achieve the planned assurance activities and upload the results of all completed assurance activities on SharePoint. (Medium)

88. Management accepted the recommendation.

9. Procurement of goods and services

9.1 Instances of deviation from the approved procurement process

89. We reviewed procurement process followed in 30 test-checked POs and noticed instances of deviation from the approved procurement process and related guidance notes, as discussed below.

9.1.1 Selection of service provider for management consultancy

90. As per the WHO eManual, paragraph 210, the adjudication report justifying the selection of a proposed award for requests for proposal (RFP) above US\$ 50,000 should have commercial evaluation and cumulative analysis, i.e., best value for money (BVM) analysis. A Contract Review Committee (CRC) review is mandatory for competitive bidding cases above US\$ 300,000.

91. As per the Procurement Handbook, RFPs usually weigh technical quality more heavily than price considerations. The weighing must be established before the RFP is issued and should be expressly stated in the solicitation document. Once evaluated, the offers are ranked and the contract is awarded to the supplier whose offer is considered BVM for WHO, i.e. in terms of both technical and financial value.

92. We reviewed the procurement process for the management consultancy to support the design and implementation of an Organizational strategic prioritization and realignment (phases I and II) under PO 203655631. To select a supplier, the RFP was invited through a request for mini-bid (RMB) among six existing WHO management services long-term agreement (LTA) holders. The evaluation mechanism indicated in the RMB indicated a technical weightage of 60% and financial weightage of 40%. The details of the evaluation for the RMB are given in **Table 7** below.

Table 7. Bid evaluation data

Bidder	Technical weighted score	Proposed costs (in US\$)	Financial weighted score	Combined weighted score	Ranking
B1	34.60/60	1 993 250	7.82/40	42.42	6
B2	48.60/60	5 997 907	2.60/40	51.20	2
B3	40.80/60	9 494 000	1.64/40	42.44	5
B4	41.20/60	1 576 989	9.88/40	51.08	3
B5	30.60/60	389 500	40/40	70.60	1
B6	38.40/60	1 945 894	8.01/40	46.41	4

Source: Adjudication report.

93. As per the adjudication report, although B5 was the highest ranked (first in BVM analysis) with a quoted cost of US\$ 389 500, it was not selected as its proposal demonstrated material weaknesses in its technical submission and the work was awarded to B2, who was ranked next, for a total cost of US\$ 5 997 907, i.e. US\$ 1 702 445 for phase I and US\$ 4 295 462 for phase II. We noted that the minimum score for technical assessment was not included in the RFP. Exclusion of

B5 from the evaluation led to award of work to the second ranked service provider at a higher cost.

94. We observed that due to funding constraints and the decision of WHO to reassess implementation arrangements to a partner more aligned with the Organization's forward strategy, WHO invited (August 2025) separate bids for phase II, from two bidders for the previous RMB, i.e., B4 and B6, which had been ranked second and third in the technical evaluation under the earlier selection process, without considering all the remaining bidders. Subsequently, work for phase II was awarded to B4 at US\$ 1,348 293 vide PO 203720220.

95. Management stated that the procurement had been conducted in accordance with its policies and procedures and clarified that the initial cost estimates submitted by B4 for phases I and II were not directly comparable with the phase II prices, as the terms of reference for phase II had subsequently been revised. Management further stated that the observations did not identify any failure to comply with a procurement policy or procedure. Rather, they reflected a difference in interpretation regarding the application of procurement judgement within the BVM framework, which was fully documented and justified in the adjudication report. As the procurement was conducted in accordance with established procedures and the award decision was appropriately substantiated, no corrective action arises.

96. We acknowledge the response of management. However, as per the WHO eManual, Chapter-8, paragraph 8.6 (technical evaluation), in case of RFP, a minimum threshold for compliance should be specified in advance in the solicitation document to identify the bidder with BVM while evaluating the technical bids. Further, as stated by management, the terms of reference had been revised for phase II, resulting into a fresh offer, and hence all the providers were entitled to an equal opportunity, as stipulated in WHO eManual VI.1.2, Principles of WHO Procurement, paragraph 30 relating to fairness, integrity transparency and equal treatment.

9.1.2 Work of digital landscape assessment and the identification of interventions to close gaps in obesity response and the preparation of training module

97. We noticed that the adjudication report (27 May 2022) had elected a total of nine suppliers for LTAs for the development, maintenance and support of mobile apps and other related online tools. We also noticed that a secondary competition among LTA holders was to have been held for any work that fell under these LTAs.

98. PO 203644971 for the work of digital landscape assessment and the identification of cost-effective, evidence-based digital interventions to close gaps in obesity response and the preparation of the Global Sandbox Training Module for Capacity Building was awarded in March 2025 to a bidder at US\$ 199 980.

99. We noticed that no secondary competition had been conducted, although it was mandated in the adjudication report and the subject work had been awarded based on the proposal received from the bidder.

100. Management acknowledged that conducting a secondary competition among the LTA holders would have further strengthened the demonstration of value for money and transparency and assured that this observation would be taken into account in reinforcing the application of secondary competition mechanisms, where envisaged under LTA arrangements.

Recommendation 9: Audit recommends WHO to strictly ensure compliance with the evaluation process indicated in the solicitation methods for the procurement of goods and services. (High)

101. Management accepted the recommendation.

9.2 Retroactive purchases

102. Paragraph 9.8 of the WHO Procurement Handbook defines retroactive purchase as a situation in which services have been rendered and goods have been received without the proper award and issuance of a contract. Such contracts undermine the transparency of the procurement process and can pose a legal risk to the Organization. As per paragraph 1.2.2 of the Guidance Note on Procurement of Services, it is not allowed to submit a purchase requisition after the supplier has started work on the Service. However, in exceptional and operationally justified POs, a service registration may be submitted retroactively.

103. We noticed that during 2025, there were 476 POs for services and eight POs for goods having retroactive approvals. We noticed that in 19 retroactive POs for services, the PO start date was more than 365 days prior to the PO approval date. We test-checked five such POs of services valuing above US\$ 100,000 for the procurement process followed and the retroactive purchase approval process, of which in three POs, we observed the following.

104. Audit noted that in the cases of PO 203659638 (US\$ 200 000) relating to services provided by the Government of Hong Kong, China, in 2024, PO 203662833 (US\$ 133 581) relating to payment of grants for the implementation of a scientific survey done in 2024, and PO 203651283 (US\$ 100 000) relating to the development of a coronavirus disease (COVID-19) platform in 2024, retroactive approvals were sought for work already completed without prior authorization, resulting in fait accompli situations, with no effective option for approval or rejection.

105. These instances involved administrative delays, inadequate planning, lack of timely procurement action and deviations from prescribed procedures, and could have been avoided through timely and compliant procurement planning and execution.

106. Management stated that the Comptroller had provided exceptional clearance for the retroactive processing of the above-mentioned cases. Management acknowledged the audit observations and agreed that as a general principle, contractual arrangements and obligating documents should be completed before the commencement of services. WHO also stated that the strengthened policy framework introduced in February 2025 reinforces this requirement for limiting retroactive approvals to exceptional and operationally justified cases.

Recommendation 10: Audit recommends WHO to ensure the timely initiation of requisitions and to introduce periodic monitoring and reporting of retroactive procurement cases. We also recommend that even in such cases, the approved procurement process be followed. (High)

107. Management accepted the recommendation.

10. Conflict of interest declarations and recusal documentation during prioritization

108. To address financial constraints, WHO reduced its proposed programme budget for 2026–2027 from US\$ 5.3 billion to US\$ 4.9 billion, and subsequently to US\$ 4.2 billion, as approved by the Seventy-eighth World Health Assembly (May 2025). To align with the reduced budget, WHO undertook a prioritization and realignment exercise in 2025 across all levels of the Organization, guided by the Human Resources (HR) Process Framework dated 30 May 2025, aligned with principles of transparency, fairness and humanity.

109. Our review, based on management responses, HR process documentation, Ad Hoc Review Committees (ARCs) and Transparency and Fairness Committees (TFCs) records and governing body updates, indicated that the exercise was supported by a comprehensive procedural framework, including defined priority criteria (SR 1050.2), mapping and matching processes, and structured oversight through ARCs and TFCs.

110. We noted that while conflict of interest (Col) principles had generally been followed, there were some inconsistencies in the implementation and documentation of Col across regions, as follows:

- At headquarters, the ARC for headquarters directors had no signed Col declarations.
- At WPRO, AFRO and the South-East Asia Regional Office (SEARO), only member lists were available, but signed Col declarations were missing.
- At the Regional Office for Europe (EURO), one Col declaration for the ARC contained only typed names instead of signatures; the Col declarations for the TFC were compliant.
- At EMRO, the Col declarations for HR representatives were missing and one signed Col lacked the member's name.

111. We also noted that although evidence in respect of recusal processes indicated that mechanisms of appointment of alternate members, recusal in cases of supervisory relationships, advance identification of alternates, etc. had been applied; however, documentation was not consistently available across all regions. The headquarters sample cases demonstrated compliance with ToR procedures, whereas the Regional Office for Europe (EURO) and SEARO provided partial evidence (minutes or email confirmations), while AFRO and WPRO lacked sufficient supporting documentation.

112. The TFC mechanism was operational across headquarters (182 cases) and ROs (114 cases). Vulnerable cases (25 at headquarters) had been escalated to the Director-General. Sample cases reviewed confirmed adherence to the process; however, documentation consistency remains an area for improvement.

113. Overall, while the design and implementation of the prioritization exercise were robust and aligned with defined procedures, the absence of complete, signed Col declarations and inconsistent documentation of recusal processes across major offices indicate gaps in ensuring full transparency and audit trail.

114. Management stated that Col recusals were managed through the implementation of HR prioritization process, whenever required, during ARC and TFC meetings, noting that a more systematic approach to the formalization of Col should be taking place.

Recommendation 11: Audit recommends WHO to consider requiring that signed conflict of interest declarations be provided, with details from members of every Ad Hoc Review Committee and Transparency and Fairness Committee, and be retained in a central repository. We also recommend that where a member is recused or an alternate is used, the minutes must explicitly record the reason, the alternate appointed and the Chair's approval. (Medium)

115. Management accepted the recommendation.

11. Framework of Engagement with Non-State Actors

116. The Framework of Engagement with Non-State Actors (FENSA), agreed by Member States in May 2016, is a corporate policy that provides a set of rules and procedures to facilitate WHO's engagement with non-State actors, while balancing risks against expected benefits and therefore protecting and preserving WHO's integrity, reputation and public health mandate. FENSA provides a step-by-step approach to the procedures that should be followed when engaging with non-State actors and the assessments that should be conducted. FENSA applies equally at the three levels of the Organization.

117. WHO confirmed that all proposed engagements are subject to due diligence and risk assessment, including over 550 complex/high-risk proposals reviewed in 2025. The process for identifying potential links with the tobacco and arms industry and related sectors as per paragraph 45 of FENSA is aligned with FENSA requirements, combining the verification of self-disclosures, public domain checks and clarification processes. However, the outcomes of risk assessments are not publicly disclosed and remain internal.

118. We noticed that the guidance on specific engagements and its modalities and procedures, dedicated checklists, SOPs and other materials are provided in the eManual, which is also available to the WHO workforce, some of these are adapted by individual divisions and regions according to their available tools and workflows. Further, no single Organization-wide SOP is in place in this regard, for uniform application. We observed that although FENSA focal points are designated across ROs, no central repository exists for risk assessment outcomes, including high-risk proposals or red-flag entities beyond a limited SharePoint listing. Even for the 12 sample cases requested by the audit, the documentation was retained at ROs.

119. We also noticed that capacity-building efforts were limited, as a result of the prioritization and realignment process being implemented within the WHO Secretariat during 2025 and its impact on staffing. In 2025, training was provided only to newly appointed FENSA focal points (less than 10 staff members) and through dedicated sessions covering approximately 40 focal points. Priority was given by the specialized unit to conduct dedicated training sessions addressed to broader WHO staff, in particular on official relations, which is an area unrelated to the work of FENSA focal points. Impacted by the prioritization and realignment process, no meetings of the FENSA focal point network could be held in 2025, limiting opportunities for experience sharing and consistency in application.

120. We further noticed that guidance on multistakeholder initiatives exists but is disseminated on an "on-demand" basis, with no centralized tracking or monitoring of implementation across ROs. This limits visibility over engagement practices and consistency of application.

121. In relation to compliance with FENSA provisions, the secondment from donor A (November 2023 to October 2025) was reviewed which highlighted gaps in documentation. Requirements

such as the provision of at least three qualified candidates and the publication of justifications in the annual FENSA report could not be confirmed, as responses related to the above-mentioned secondment were not provided.

122. Overall, while the FENSA framework is well established and key processes such as due diligence and risk assessment are consistently applied, the absence of centralized documentation and limited training and knowledge-sharing opportunities, as a result of the ongoing financial and programmatic challenges within the Organization, indicate operational and governance gaps affecting consistency, transparency and auditability.

123. Management stated that as a first step, it will consult within the network of FENSA focal points and explore practical options for moving towards a more centralized and auditable approach, while taking into account the Organization's current constraints.

Recommendation 12: Audit recommends that WHO establish a centralized repository for risk-assessment documentation, regular training for all FENSA focal points, continuing network meetings for lessons learned sharing and developing standardized SOPs for guidance on dealing with FENSA cases. (High)

124. Management accepted the recommendation.

12. Accountability systems

12.1 Office of Internal Oversight Services; and ethics, risk management, due diligence and non-State actors

125. The investigation function, particularly the IOS Investigation Section, plays a critical role in detecting, investigating and responding to financial misconduct. The investigative function is further supported by the Office of Compliance, Risk Management and Ethics (including the Ethics Unit, and the Due Diligence and Non-State Actors Unit), which contributes to raising awareness of WHO's ethical standards and manages staff conflicts of interests in a transparent and risk-managed manner, thereby safeguarding WHO's resources and reputation. In 2025, IOS and ethics, risk management and due diligence operations were conducted amid significant Organizational challenges, including reprioritization, realignment and financial constraints.

126. We noticed that there was a rising trend in allegations relating to fraud and corruption over recent years, which increased from 47 cases in 2020 to 172 cases in 2025, with a total of 694 cases reported in the six years from 2020 to 2025.

127. During analysis of the progress made towards addressing the allegations received in 2025 and the overall open cases, we noticed that of 302 cases of financial misconduct reported in 2025, 179 had been closed and the remaining 124 cases were at various stages of processing, particularly at preliminary review (65 cases) and investigation (40 cases) stages.

128. Across all years, 187 cases remain open, including 92 legacy cases from 2020-2024, indicating delays in case resolution. Data gaps, such as missing classification of some cases, were also observed.

129. WHO is in the process of implementing a new case management system (CMS), expected in Q1 of 2026. The current system remains largely manual, which limits efficiency. Delays in CMS implementation may further impact case management effectiveness.

130. IOS underwent structural and operational changes in 2025, including the integration of the evaluation function and leadership transition. The staffing situation as of 31 December 2025 shows 12 filled audit posts; seven evaluation posts; two filled Directorate posts, with the D2 Director of IOS position vacant and an acting Director in place; and 10 investigation positions, of which four are vacant. IOS expenditure (audit and investigation) declined from US\$ 12.4 million in 2024 to US\$ 8.8 million in 2025.

131. The internal audit plan remained dynamic; however, several assignments were postponed or cancelled due to Organizational restructuring and resource constraints. Some of these assignments were replaced with newly prioritized, risk-based assignments.

132. Ongoing restructuring, staffing gaps and the new CMS implementation indicate the need for improved capacity and continued maintenance of risk-based oversight.

Recommendation 13: Audit recommends WHO to accord priority to the appointment of a Director and other staff in the Office of Internal Oversight Services. (High)

133. Management accepted the recommendation.

12.2 Office of the Ombudsperson and Mediation Services

134. The Office of the Ombudsperson and Mediation Services (OMB) plays an important role in the internal justice system of WHO confidential and impartial assistance for informal dispute resolution at three different levels: (i) by providing support to individual visitors; (ii) by monitoring systemic trends in support of early detection of issues of potential significance at the institutional level; and (iii) by promoting a respectful workplace. The Ombudsperson function operates on a strictly confidential, informal basis and does not participate in formal investigative or decision-making processes. The Ombudsperson at headquarters also serves the IARC, UNICC, UNAIDS and WHO/headquarters outposted offices, and reports to the Director-General and the Executive Directors of the agencies/organizations concerned.

135. Based on management's responses and supporting evidence, we noticed that OMB provided positive contributions to workplace support during the prioritization exercise. This included OMB facilitating sessions on topics such as effective communications and psychological safety, supporting ongoing processes with teams and in country offices, and providing global briefings on mediation. This was in addition to the priority given to the high number of requests for individual support to staff members during this restructuring period. At the same time, in its annual report of 2025 to the Executive Board, the Ombudsperson noted issues, such as tension between galvanizing teams and empathizing with departing staff, and the gap between official narrative and lived experiences like low morale and the impact on the energy of some members of the workforce, emphasizing the need for conflict resolution skills, team development and morale-boosting activities.

136. The terms of reference shared with audit were last reviewed in 2007 and not updated until 2025. As already highlighted in the Joint Inspection Unit (JIU) report of 2025, considering the substantial evolution of the functions of OMB over the past decade, including its expanded responsibilities and greater engagement in proactive conflict prevention, this lack of regular review represents a significant institutional risk.

137. It has been mentioned in the JIU report of 2025 that in some organizations, including WHO, the head of the function signs an annual compact with the Director-General, which serves as the

primary performance assessment tool. Management stated that no annual performance compact had been signed for the head of OMB in 2024 and 2025. However, the performance of the other Ombudsperson at headquarters and those in the ROs have been assessed by the relevant supervisors (Director-General/Regional Director) on an annual basis. In any case, it is necessary to more explicitly distinguish administrative reporting from the functional independence of the Ombudsperson role, which is central to its credibility.

138. We also noted the JIU recommendation⁹ that a harmonized case management manual for Ombudsman be elaborated by the United Nations system (2015 and reiterated in 2025). This has been addressed to a large extent by the Network of UN System Ombudsman and Mediators, of which WHO is a member. The Network issued the “Common definition of terms for Ombudsman and Mediation services of the United Nations Systems Organizations”; these terms are adhered to and form part of WHO’s case management system. Further, the standards of practice developed by the UN Network provide a consistent manner of addressing cases across the UN system and within WHO. Finally, the tracking of cases is largely manual across OMB, and this, coupled with the understaffing of the OMB function across the Organization, could lead to gaps in data. Limitations in case tracking and statistical reporting are, to some extent, inherent to the confidential and off-the-record nature of OMB work. Statistics for 2025 were not provided on the coverage of personnel categories, cases handled, visitors, utilization rate or referrals, and were highlighted as not yet available during audit.

139. These gaps pointed out above are assessed to pose risks to OMB's effectiveness and ability to support WHO's workforce during transitions like the 2025 prioritization exercise. Outdated terms of reference and a lack of performance assessment tools could undermine alignment with UN standards, reducing trust in informal resolution and increasing reliance on formal channels such as appeals, potentially raising litigation costs and morale issues.

140. Management stated that discussions are under way at headquarters regarding the development of performance compacts for both headquarters and regional ombudspersons. Management further confirmed that real-time tracking of caseload and utilization data will be explored through AI-assisted tools. Management also noted that the performance appraisal documents of the Ombudsperson confirm the reporting line to the Director-General or the relevant Regional Director.

Recommendation 14: Audit recommends WHO to review and update the terms of reference of the Office of the Ombudsperson and Mediation Services to align with the recommendations of the Joint Inspection Unit and duly incorporate staff consultations. (Medium)

Recommendation 15: Audit recommends WHO to implement annual performance compacts and a case management manual. (Medium)

141. Management accepted the recommendations.

⁹ [UN document JIU/REP/2025/5](#), paragraph 67.

C. Performance audit of resource mobilization (pipeline to agreement management) in WHO

1. Introduction

142. WHO depends on effective RM to deliver its mandate and achieve the outcomes set forth in the GPW. The pipeline to agreement management cycle tracks prospective funding opportunities, engages with donors, negotiates agreements and ensures that mobilized resources are aligned to Organizational needs and implemented in compliance with established policies. The pipeline to agreement management is tracked through the contributor engagement management (CEM) system.

143. The status of financing along with sources vis-à-vis approved budget is detailed in **Table 8**.

Table 8. Programme budget and financing overview (US\$ thousands)

Source	2022–2023	2024–2025
Voluntary contributions specified	6 010 056	5 460 041
Voluntary contributions thematic	548 074	312 934
Flexible funds	1 837 339	2 049 638
– Assessed contributions	956 900	856 088
– Core voluntary contributions	371 942	304 272
– Programme support costs	508 498	889 279
Shortfall	2 014 785	1 391 496
Total approved budget¹⁰	10 410 255	9 214 109

Source: WHO Programme Budget Web Portal.

2. Audit objectives

144. The audit objectives were to assess:

- adequacy, predictability and stability of funding;
- effectiveness of RM strategies and financing innovation;
- equitable allocation, grant management, external engagement transparency, and WHO Foundation oversight; and
- management of financial and non-financial resources through coordinated resource mobilization (CRM).

3. Audit scope, methodology and sample

145. Audit covered the RM activities over a period of two bienniums, namely, 2022–2023 and 2024–2025, in the Partnerships and Finance Department at headquarters, along with five regional offices (excluding AMRO). Audit commenced with an entry conference with management on 20 October 2025, wherein the audit objectives, scope and methodology were discussed.

¹⁰ The base segment of the budget is the Health Assembly approved amount. For polio, outbreak and crisis response, and special programmes, this amount has been increased based on the financing and event driven nature of those programmes, as per the respective Health Assembly resolutions.

146. Audit methodology was based on International Standards on Auditing (ISAs). Data analysis was carried out of the Global Management System (GSM) and the CEM, as well as related information and reports published on WHO websites and portals.

147. An onsite audit at WHO headquarters in Geneva was conducted from 20 October 2025 to 14 November 2025. The audit concluded with an exit conference on 14 November 2025, wherein audit observations along with recommendations were discussed with management. The views expressed by management have been incorporated into the report.

4. Audit findings and recommendations

4.1 Resource mobilization strategy

148. WHO launched the GPW 13, covering the period 2019–2023 (extended to 2025) and issued the RM strategic framework for mobilizing the resources needed to deliver the GPW 13. The RM strategy emphasized that WHO needed US\$ 14.1 billion, of which 17% will come from assessed contributions and the remainder from voluntary contributions.

149. We noticed that the existing RM strategy 2019–2023 was extended up to 2025, in place of framing a new stand-alone RM strategy, including all relevant aspects. In addition and building on the conclusions and recommendations of the Member State-led Working Group on Sustainable financing, WHO, at the request of Member States, launched its first replenishment model – the investment round (IR) – in May 2025, and in this context issued multiple documents (programme budget reports, reform updates, IR materials) to communicate RM directions. Thus, for the 2024–2025 biennium, WHO did not have a stand-alone RM strategy that consolidated its objectives, priorities, governance and Organizational roles, unlike other UN agencies such as the United Nations Educational, Scientific and Cultural Organization and the United Nations Development Programme.

150. This distributed approach reduces external visibility and complicates Member State oversight, particularly since RM policy updates, performance reviews and course corrections have not been presented as part of a formal stand-alone strategy cycle since 2019. This also makes it more difficult to demonstrate WHO's ability in a consolidated manner to address structural issues such as donor concentration, heavy earmarking and sustainability of voluntary income.

151. Management stated that WHO had not experienced a strategic gap and that the shift to a replenishment-style model, operationalized through the IR, reflects explicit Member State direction in the context of the ongoing sustainable financing agenda. They explained that WHO's RM approach is intentionally articulated through multiple channels, including the RM strategy that was extended to 2025, and not within a single consolidated document, with the IR functioning as the Organization-wide financing strategy governed and monitored through governing body processes, including through regular Secretariat briefings to Member States.

152. Management's reply clarified that WHO's RM approach for 2024–2025 was guided by Member State-directed processes that structured the Organization's approach to strengthening predictable, flexible and sustainable financing. Building on the recommendations of the WHO Working Group on Sustainable Financing, this included the IR, the GPW 14 and related governing body decisions, rather than through a single consolidated stand-alone strategy document. While this approach may present opportunities to further enhance accessibility and visibility in one place, it does not indicate an absence of strategic direction, governance or performance expectations.

4.1.1 Integration of RM metrics within the results framework

153. The GPW 14 introduces outcome 4 to strengthen accountability in sustainable financing, operational efficiency and country-level delivery. However, critical indicators under this outcome remain under development. These include measures of funding quality (e.g., share of flexible funding), contributor diversification, multiyear commitments and operational excellence, metrics commonly used by peer organizations.

154. Management highlighted the ongoing work to refine these indicators, noting that WHO operates an integrated budget that aligns resources to Organizational results, irrespective of funding source, consistent with the results-based management principles applied across the United Nations system and broader public sector. Sustainable financing and RM indicators are now anchored in the programme budget output indicator framework (output 7.1.3), with defined methodologies, baselines and targets.

155. The reported consolidation of sustainable financing indicators within the GPW 14 output indicator framework will better enable WHO to clearly demonstrate progress towards financial sustainability and facilitate comparability with international best practice.

Recommendation 16: Audit recommends WHO to develop and adopt a comprehensive, stand-alone partnerships and financing strategy aligned with GPW 14, including measurable indicators on adequacy, flexibility, diversification and operational efficiency. (High)

156. Management accepted the recommendation.

4.1.2 Key performance indicators for sustainable financing

157. Eight key performance indicators (KPIs) were introduced under the programme budget explainer for 2024–2025 to measure progress towards more resilient, predictable and flexible financing. Updated data (as of 30 September 2025) showed that KPIs 2 and 6 had achieved their targets, while the following four KPIs were below biennial targets:

- (a) KPI 1: High-priority outputs funded: 51.6 % against an 80 % target;
- (b) KPI 4: Donor concentration: voluntary contribution from top five donors for outcome 2.2 was 68% exceeding the ceiling of 50% for any outcome;
- (c) KPI 5: Flexible and semi-flexible funding: 44% against a 60% target; and
- (d) KPI 8: Small grants: 55.7% versus a ≤45% target.

158. Management explained (November 2025) that the non-payment of assessed contributions by the United States had substantially reduced the available assessed contributions, impacting several KPIs. However, the targets of KPI 4 and KPI 8 related to voluntary contributions had not been achieved, indicating performance weakness.

159. We also observed that although WHO had KPIs focusing on funding predictability and accountability, these did not yet cover all aspects of RM in a single consolidated framework, as follows:

- (a) WHO lacked a corporate KPI directly measuring donor diversification or growth of new contributors beyond traditional donors. Although the IR tracked “number of donors that

increased their commitments”, the indicator focused on increased contributions and IR pledges rather than diversification.

(b) The sustainable financing KPIs contained no metric related to partnership engagement, donor satisfaction or stewardship. These limit WHO’s ability to measure the quality of engagement or identify areas for improvement.

(c) Innovative financing is a core strategic vertical of Partnership and Financing (PAF), yet its outputs and contributions to diversification are not captured by KPIs. Management indicated future inclusion, but gaps remain for the current biennium.

(d) Given frequent assessed contributions arrears and volatility in voluntary contributions disbursements, WHO lacked indicators that measure the timely arrival of flexible funds.

(e) Although many small grants increase administrative burden, KPIs did not measure the efficiency impacts. WHO is developing tools to streamline reporting, but this is not currently monitored.

160. Management agreed on the need for greater coherence and has consolidated sustainable financing measurement under GPW 14 output 7.1.3 for 2026–2027.

161. We noted that limited visibility of updated KPI data, particularly in World Health Assembly documentation, may reduce the ease with which Member States can assess progress on sustainable financing reforms.

Recommendation 17: Audit recommends WHO to ensure that the performance of the Partnership and Financing framework be comprehensively monitored through measurable indicators, which are to be communicated at a set periodicity. (High)

162. Management accepted the recommendation.

4.1.3 Investment round 2024

163. The IR of WHO is a new approach to mobilizing predictable and flexible resources from a broader base of donors for WHO’s core work for the next four years (2025–2028). The 2024 IR mobilized US\$ 3.9 billion, representing 55% of the requirement (US\$ 7.1 billion in voluntary contributions), and delivered significant improvements in flexibility (58% flexible funds versus 16% baseline), donor diversification, multiyear pledges (50 donors), harmonized reporting and upfront funding. These achievements represented notable shifts in donor behaviour.

164. While appreciating the significant progress made through IR, we are of the view that a formal post implementation review would be beneficial.

165. The Secretariat agreed that a structured evaluation will be conducted once pledges and agreements are finalized and before another IR is initiated. This was confirmed by management during the audit. A timely evaluation, once pledges and agreements are finalized, is important to document lessons learned, cost-effectiveness and operational improvements for future replenishment cycles.

166. Management acknowledged several factors that impacted IR implementation, including the compressed timeline, limited early engagement of ROs and COs, evolving roles across levels, delays in materials, communication gaps and evolving headquarters governance structures. Some

regions had developed structured engagement plans, but participation varied significantly across the Organization. The absence of standardized engagement documentation contributed to differences in execution.

Recommendation 18: Audit recommends WHO to carry out post-implementation review to capture lessons learned, assess performance and inform improvements for future investment round cycles. (High)

167. Management accepted the recommendation.

4.2 Donor engagement at headquarters

168. We noted that WHO did not maintain a repository of potential donors at the Organizational level. Currently, identification and engagement with new donors occur primarily through individual divisions, programmes or regional offices, based on programmatic priorities, existing partnerships and contextual opportunities across the three levels of the Organization, supported by coordination mechanisms and portfolio management at headquarters. WHO maintains structured donor profiles and engagement plans for key partners, which support coordinated engagement and alignment with Organizational priorities. The absence of a single consolidated database or pipeline of potential donors may reduce visibility across the Organization and could limit the ability to develop a fully unified engagement plan, although existing mechanisms support coordinated RM efforts.

169. Management responded that while all donors can be found in CEM, WHO does not maintain a separate single, Organization-wide repository of potential donors, as donor prospects vary by level of the Organization, thematic area and context.

170. The absence of consolidated database poses a potential risk of fragmented efforts, overlapping or missed opportunities, and creates the risk of not prioritizing fundraising based on GPW needs.

Recommendation 19: Audit recommends WHO to further strengthen the consolidation and visibility of potential donor information, building on existing systems such as the contributor engagement management (CEM) platform, as well as donor profiles and engagement mechanisms, and to enhance alignment of engagement planning across the Organization. (High)

171. Management accepted the recommendation.

4.3 Resource mobilization at country level

172. WHO's RM strategic framework (2019–2023, extended to 2025) called for strengthened local RM by increasing the proportion of funds raised at the country level. The target for 2019–2023 was to raise 20% to 25% of all WHO resources at country level, while the actual mobilization was between 22% to 24%, indicating broad achievement of the original target.

173. We observed that after 2019–2023, no corporate targets had been set for country-level RM and major corporate frameworks (IR, sustainable financing KPIs) did not explicitly disaggregate CO-level efforts. This reduces institutional visibility for what remains a major contribution pathway.

174. We further noticed that although regional offices generally aligned with the global RM strategy, only the EMRO has formal CO-level RM strategies. The RM strategic framework itself

provided limited guidance on how regional and country offices should organize RM functions, allowing for variation in how RM functions are organized across regions.

175. Management responded that CO-level RM performance is already monitored through existing corporate planning and budgeting frameworks. The ongoing work on the revised partnerships and financing strategy will document the operating model without introducing new KPIs or structural changes.

176. We acknowledge management's explanation but maintain that existing mechanisms could be further strengthened to enhance visibility and consistency for CO-level RM. While existing mechanisms monitor performance, current indicators do not explicitly track CO contributions and regional RM structures remain uneven.

Recommendation 20: Audit recommends WHO to include in the upcoming Partnerships and Financing Framework a clearer articulation of country-level RM expectations and support mechanisms, including capacity-building/training and improved visibility of RM results at country level. (Medium)

177. Management accepted the recommendation.

4.4 Adapting to donor concentration risk

178. The WHO Office of Compliance, Risk Management and Ethics has assessed WHO's principal risks annually since 2018, when unsustainable financing risk was first identified. In 2025, the risk was renamed "inflexible, unpredictable and non-diversified financing, along with significant reductions in funding", with the possibility of major donor or membership withdrawal implicitly included.

179. The Committee of Sponsoring Organizations enterprise risk management framework (2017) states that risk assessment requires evaluating likelihood and impact. It also advises using analytical tools, such as stress testing and scenario analysis to anticipate and manage major shocks.

180. We observed that budget centres list risks under the principal risks, linked to their corresponding output. The response action against each risk is described. We analysed the risk response action for risks created in 2022 and 2023 at headquarters under the principal risk of "lack of sustainable funding for programmes". The responses varied from specific actions to be taken, such as "preparing donor briefs", to broad measures, such as "increased outreach to contributors across the three levels of the Organization". Most responses were high-level and not directly tied to outputs.

181. Thus, we observed that as part of risk assessment, the evaluation of "impact" is limited to linking risks with outputs. There is no further estimation of the severity of the impact at outcome level. Other analytical tools, such as stress testing, scenario analysis, etc., are not currently applied within the corporate risk framework for financing risks, which could guide the response in a more structured manner.

182. Management stated that scenario analysis has not been performed because donor-specific programme and financial impacts vary widely. For example, United Kingdom, United States and Gates Foundation funding affects different areas, making generic scenarios such as a 20% income reduction impractical. Management explained that WHO's risk-mitigation approach includes

structural financing measures, such as increases in assessed contributions, diversification through the IR and the use of financial buffers to manage funding volatility.

183. We noted that WHO monitors donor concentration risk at outcome level (voluntary contributions from the top five donors for any outcome not to exceed 50%). Accordingly, risk-mitigation measures should be applied at the same level. The current approach to donor-specific risk assessment limits the use of generic scenario analysis. Scenario analysis uses simplified assumptions to test Organizational resilience. Additional analytical tools, such as scenario analysis, should be explored, where feasible, to complement existing risk-assessment approaches and could further strengthen financial risk planning.

Recommendation 21: Audit recommends WHO to integrate scenario analysis for donor concentration risk into its risk management framework, where feasible, to complement existing approaches and support the assessment and impact of potential funding shocks, such as major donor withdrawal or reduced voluntary contributions for each outcome, so as to develop risk adaptation strategies. (Medium)

184. Management accepted the recommendation.

4.5 Contributions from WHO Foundation

185. The WHO Foundation (WHO-F) was established to complement WHO's RM efforts, with the Affiliation Agreement (May 2020) between WHO and the Foundation setting a target of transferring 70% to 80% of all funds raised to WHO and enabling high-quality, multiyear and outcome-aligned funding aligned with the GPW 13.

186. We reviewed WHO-F financial statements for 2022–2024. During this period, WHO-F raised CHF 69 million (c. US\$ 75.37 million) but disbursed only CHF 27.9 million (c. US\$ 44.14 million) (including non-WHO recipients), with WHO receiving approximately US\$ 19.3 million (25%), well below the 70% to 80% target. This indicates a substantial shortfall in funds transferred to WHO relative to the Foundation's stated purpose.

187. Of the 59 successful WHO-F opportunities, over 96% of contributions were earmarked, with minimal flexible funding for WHO's base budget. This shows limited progress towards providing the high-flexibility financing envisaged.

188. We also noticed that several donors contributed to both WHO and WHO-F in the same period, indicating unclear division of engagement responsibilities. The Joint Strategic Plan (JSP) 2024–2025 outlined collaborative principles but did not specify which entity leads engagement for specific donors. WHO and WHO-F indicated plans to develop joint donor lists and a shared workplan, which are now being developed. The JSP also outlined establishing metrics to measure the cultivation of new donors, as well as funds raised, and ensuring metrics to demonstrate the use of funds, to be done by 2024, which have yet to be formulated.

189. Management in its response stated that the WHO-F and its Board have interpreted that raising funds for programmes is distinct from funds raised for operational needs of the WHO-F. During 2021–2024, 81% of the programme funds raised by WHO-F were directed to WHO. Since 2024, WHO-F has shifted from short-term emergency fundraising to securing multiyear pledges, which may not immediately appear in disbursement data. Management also emphasized that funds raised were high-quality, multiyear and aligned with WHO programme outcomes, even

when specified. Coordination with WHO-F is ongoing, with joint donor lists and workplans under development.

190. We appreciate the additional information provided. However, the Affiliation Agreement leaves no scope for interpretation regarding the proportion of funds to be transferred to WHO. The Agreement also aims to ensure that the Foundation is one of the best donors to WHO in terms of alignment, flexibility and predictability of funding and serves as a possible model for other WHO donors. Despite this, funding quality remained constrained by extensive earmarking, and coordination mechanisms, particularly those concerning donor-lead designation, are still insufficiently formalized.

191. Regarding the transfer of raised funds by WHO-F, audit had previously recommended pursuing the creation of an endowment fund to offer long-term sustainable funding for global health and a valuable unrestricted funding stream for WHO. No endowment fund has been created yet.

Recommendation 22: Audit recommends WHO to engage with the WHO Foundation to develop a clear action plan for meeting the target of transferring 70% to 80% of raised funds to WHO, as stipulated in the Affiliation Agreement, along with ensuring that the proportion of flexible funds is much higher, including through creation of endowment fund. (High)

Recommendation 23: Audit recommends WHO and WHO Foundation to formalize donor engagement protocols under the Joint Strategic Plan, clearly defining which entity approaches which category of donors to avoid overlap. (High)

192. Management accepted the recommendations.

4.6 WHO/WHO-F Planning and Coordination Committee

193. Paragraph 10.2 of the Affiliation Agreement between WHO and WHO-F envisaged the constitution of a WHO/WHO-F Planning and Coordination Committee (PCC), which was required to meet on a quarterly basis. Further, paragraphs 10.3 and 10.6 of the Agreement provide for the preparation of a biennial JSP with related KPIs and the annual measurement of the performance of both parties against the approved JSP, with reporting to the Director-General and the Board.

194. We noted that PCC meetings were only held on 3 May 2024, 28 October 2025 and 10 March 2026, although envisaged to be held quarterly.

195. Further, KPIs were neither defined nor approved by the PCC for the years 2024 and 2025 and were agreed for the year 2026 on 10 March 2026. Consequently, formal annual measurement of performance of both parties against the JSP was not conducted by the PCC for 2024 and 2025. Instead, an internal WHO-F “performance scorecard” was shared.

196. We noted that the absence of PCC-approved KPIs for 2024–2025 had left the engagement without a structured framework to assess alignment, flexibility, predictability and impact. Performance measurement relied on an internal WHO-F scorecard, rather than the joint PCC assessment and formal reporting to the Director-General required.

197. Management in its reply referred to a presentation from a PCC meeting (10 March 2026), which has not been shared with audit.

Recommendation 24: Audit recommends WHO to hold quarterly meetings and conducting, documenting and reporting Joint Strategic Plan performance assessments to the Director-General, as stipulated in the Affiliation Agreement. (High)

198. Management accepted the recommendation.

4.7 The Contributor Engagement Management system as a pipeline

199. The CEM was introduced to manage WHO contributor relationships and intelligence, capture funding opportunities and improve pipeline visibility.

(i) Role overlap of initiating and certifying Officer in CEM

200. The CEM embeds several functional roles, including the opportunity initiator (responsible for creating the opportunity) and the certifying officer (responsible for independent review, validation and endorsement). These roles should be separated to maintain internal control and avoid conflicts of interest.

201. Audit analysis of funding opportunities from 2021 to 2025 showed that in 18.84% of opportunities, the same staff performed both functions, thus contradicting WHO's segregation-of-duties principle and enabling self-certification.

202. Management acknowledged the importance of segregation-of-duties but cited staffing constraints and proposed a risk-based rather than mandatory model.

203. We note the operational challenges but are of the view that WHO lacks mechanism within the CEM to document or approve exceptions, which may increase control risks.

Recommendation 25: Audit recommends WHO to systematically ensure the segregation of opportunity initiator and certifying officer roles. (High)

204. Management accepted the recommendation.

(ii) Issues in opportunity creation and closure dates

205. For 2021–2025, 30.42% of opportunities had a creation date later than the closure date; and in 7.44% of the cases, both dates were identical. These entries reflect, in part, delayed or retrospective entry of opportunities into CEM, particularly during early phases of system rollout and in cases in which opportunities are recorded at later stages of the RM process. While this affects the reliability of CEM data for historical analysis, it primarily indicates timing and consistency issues in data entry, rather than deficiencies in system controls.

(iii) Entry of opportunities in CEM

206. Median age analysis revealed that opportunities were entered late in CEM, typically less than one month before award. This limited pipeline visibility and risked duplicated outreach. Despite minor improvements in 2024 for some major offices, delays persist.

207. Management agreed on the need for timely entry but noted the tension between premature entry (when details are incomplete) and delayed entry. It proposed to issue a corporate information note establishing the standard trigger for opportunity creation.

208. It also stated that opportunity registration at the “engagement and outreach” stage is frequently blocked because the system requires information that is not known at that point. Therefore, management proposed that the CEM should not require agreement type, PSC rate or 1% UN levy information before the agreement development stage.

(iv) Multiple donors per focal point/excessive accounts per initiator

209. Analysis revealed two opportunity initiators, each managing 44 contributor accounts and 17 initiators managing more than 20, raising questions regarding how administrative fields are used to represent engagement responsibility. Similarly, headquarters focal point records showed one focal point for 112 accounts and another for 74, while 65 accounts have no focal point at all. This undermines transparency on who is engaging with the contributors.

210. Management noted that fields such as “Created by”, “Account Owner” or “Certifying Officer” are administrative markers rather than indicators of engagement responsibility. They committed to reviewing and redistributing focal point assignments. We are of the view that without a consistently maintained field identifying the lead engagement officer, pipeline visibility and accountability may be limited.

(v) Justification for lost opportunities

211. As per the SOP for CRM, where the opportunity is lost, it reflects the fact that the agreement or proposal did not materialize and therefore no award will be created. The award manager, award administrator or certifying officer has the option to add additional comments on why this happened. Of 7016 opportunities, 556 cases (USD 1.59 billion) were marked as lost without recorded reasons. This prevents the analysis of failed engagements and weakens learning and accountability.

212. Management responded (November 2025) that plans are under way in CEM 2.0 to introduce a “Remarks” field and to incorporate KPIs on opportunity conversion in the updated RM strategy.

Recommendation 26: Audit recommends WHO to assess feasible system adjustments in the contributor engagement management (CEM) system to reinforce early recording of opportunities to improve pipeline visibility in the CEM and coordinated donor engagement. (High)

213. Management accepted the recommendation.

(vi) Capture of non-financial contributions in the CEM

214. During 2021–2025, the CEM reflected in-kind/in-service contributions across 83 opportunities, valuing US\$ 136.34 million, which was far below the US\$ 385.61 million reported in audited financial statements of financial year 2021 to financial year 2024.

215. Management explained that older agreements and certain forms of non-financial support (e.g., premises, cost-sharing) remain outside the CEM. However, the absence of reconciliation between the CEM and the financial statements limits assurance on completeness.

(vii) Linkages between the CEM and GSM

216. The CEM replaces the prior use of Excel sheets for award activation, distributions and modification requests in the GSM. Analysis of 54 opportunities valuing more than US\$ 2 million

(Q3/Q4 2025) test-checked for CEM-to-GSM integration showed that discrepancies in total award values persisted due to biennium instalments, but no reconciliation is performed.

217. Management confirmed that variations between the CEM and the GSM amounts result from biennium-based instalment allocations and not system errors.

218. While the variation could possibly be on account of biennium-based instalment allocations, a formal reconciliation procedure to verify the completeness and consistency of award data between the two systems remains an area of concern, in the absence of a formal reconciliation procedure.

Recommendation 27: Audit recommends WHO to strengthen integration between the Contributor Engagement Management system and the Global Management System by introducing a formal reconciliation process to ensure the completeness, accuracy and traceability of funding data, from opportunity creation to award management. (Medium)

Recommendation 28: Audit recommends WHO to migrate all ongoing and recurring in-kind or in-service agreements progressively into the Contributor Engagement Management system, including those predating its launch, to the extent possible. (Medium)

219. Management accepted the recommendations.

4.8 Strategic and operational review by the Resource Allocation Committee

220. According to the SOP for CRM on the RM process (December 2022), the strategic and operational review (SOR) will be conducted by the Planning, Resource Coordination and Performance Monitoring (PRP) headquarters or the regional counterpart of PRP of opportunities under base segments for contributions larger/equal to US\$ 2 million and by the Resource Allocation Committee (RAC) with PRP and PAF as its secretariat for contributions larger than US\$ 5 million.

221. The SOR of proposals is conducted, prior to the clearance and signature of a proposal/agreement, to ensure: (i) alignment with WHO's programme budget; (ii) equitable allocation between the three levels of the Organization; and (iii) the Organization has the operational capacity to undertake the specific requirements of the grant.

222. As per the report provided by WHO, 3362 agreements were signed during the period January 2022 to 13 October 2025, of which 208 agreements pertained to the value US\$ 2 to 5 million for which PRP was responsible to do the SOR, while 104 agreements pertained to base segments of the programme budget and had value equal to or greater than US\$ 5 million. However, we were unable to identify any RAC decisions recorded within CEM.

223. Management informed that templates are only provided for headquarters agreements dating later than mid-2023. Overall, there have been 129 SORs carried out at headquarters since June 2023. The principal points of the review are entered into the approval in CEM, but the background review templates are stored offline. It was also stated that review of specified voluntary contributions agreement above US\$ 5 million by RAC is not yet being done, as RAC is focused on the allocation of thematic funds across the three levels of WHO. The RAC took steps towards formalizing this process at its last meeting (October 2025).

224. Management agreed that the SOR does not serve the strategic purpose intended, as currently employed. This is largely because specified funding agreements are generally entered at

too late a stage, and often following advanced negotiations with the respective donor, to allow a meaningful review process. The SOR can only be meaningful, if it happens at a point in time when the agreement can still be shaped (rather than “rejected” or “approved”). This reflects a timing and process sequencing challenge, rather than the absence of review mechanisms.

225. While management assured to take steps towards formalizing RAC processes, the continued absence of RAC-led reviews for contributions above US\$ 5 million indicates that the current process is not yet fully aligned with the intended SOP requirements, largely due to timing and process sequencing constraints, which management has acknowledged and is taking steps to address.

Recommendation 29: Audit recommends WHO to further strengthen the operationalization of the Resource Allocation Committee (RAC) mechanism for opportunities above US\$ 5 million and consider introducing mechanisms for ensuring the visibility of RAC decisions on Contributor Engagement Management. (High)

226. Management accepted the recommendation.

4.9 Coordination of RM activities

227. WHO’s RM strategy for 2019–2023 emphasized stronger coherence and coordination across headquarters, ROs and COs. WHO has initiated several improvements, most notably the establishment of the PAF Department. However, coordination practices vary across regions and offices, with varying levels of participation and knowledge-sharing across the three levels of the Organization.

(i) Global RM group and knowledge-sharing

228. WHO maintains an External Relations and RM Network, comprising focal points from headquarters and ROs, which meets on a regular basis, and at the minimum monthly to exchange updates and coordinate engagement. We noticed that the membership of Global RM group on SharePoint was not widespread, as it had only 44 members (October 2025). Thus, at present there is no single formal mechanism which combines all RM personnel of the three levels of WHO under a single global network.

(ii) Contributor intelligence and contributor engagement plans

229. Although donor profiles, framework agreements and contribution templates are expected to be shared through the CEM and the Global RM platforms, our review found limited information: only 12 profiles of the 28 major donors (overall in terms of amount and in terms of the number of major offices covered in 2025) were available in the CEM.

230. Similarly, contributor engagement plans could not be located in the CEM for any of the 28 major donors reviewed. The Global RM group contained only 17 plans for 2025. This reflects both prioritization of key donors and the sensitivity of certain engagement plans, which may limit broader visibility across the Organization.

231. Management clarified that donor profiling is deliberately limited to primary financing decision-makers and that additional briefing materials, strategic dialogue records and non-financial reports will be migrated into the CEM over time. Management also stated that plans are prepared selectively for priority donors based on strategic relevance and funding significance. Confidential donor engagement plans are retained in restricted-access SharePoint due to their

sensitive content. While prioritization is important, the limited visibility of these plans across the Organization constrains shared situational awareness and coordination.

(iii) CRM SOP and coordination guidance

232. The SOP for the CRM remains a compliance-focused document and does not include guidance on RM coordination, Global RM group functions or knowledge-sharing mechanisms.

233. Management noted that coordination platforms are intentionally flexible and therefore not included in the SOP; however, new corporate guidance documents and distribution lists are being developed to clarify processes and roles. Management confirmed plans to enhance the CEM as the central knowledge repository, and emphasized that coordination mechanisms will be revisited and strengthened through the forthcoming partnerships and financing strategy. Additional steps planned include developing an RM “explainer” document, creating global partnership distribution lists and expanding structured contributor intelligence within the CEM.

234. While the additional steps are welcomed, the limited participation in global coordination platforms and the incomplete availability of contributor intelligence indicate that existing mechanisms could be further strengthened to fully achieve intended coordination objectives. Institutionalizing coordination expectations, alongside the full visibility of donor intelligence in CEM, is critical to ensuring coherent and effective RM practices across the Organization.

Recommendation 30: Audit recommends WHO to further strengthen coordination for RM by enhancing existing guidance, including the standard operating procedure, and ensure that the Global Resource Mobilization group and Contributory Engagement Management effectively support the management and dissemination of contributor intelligence. (High)

235. Management accepted the recommendation.

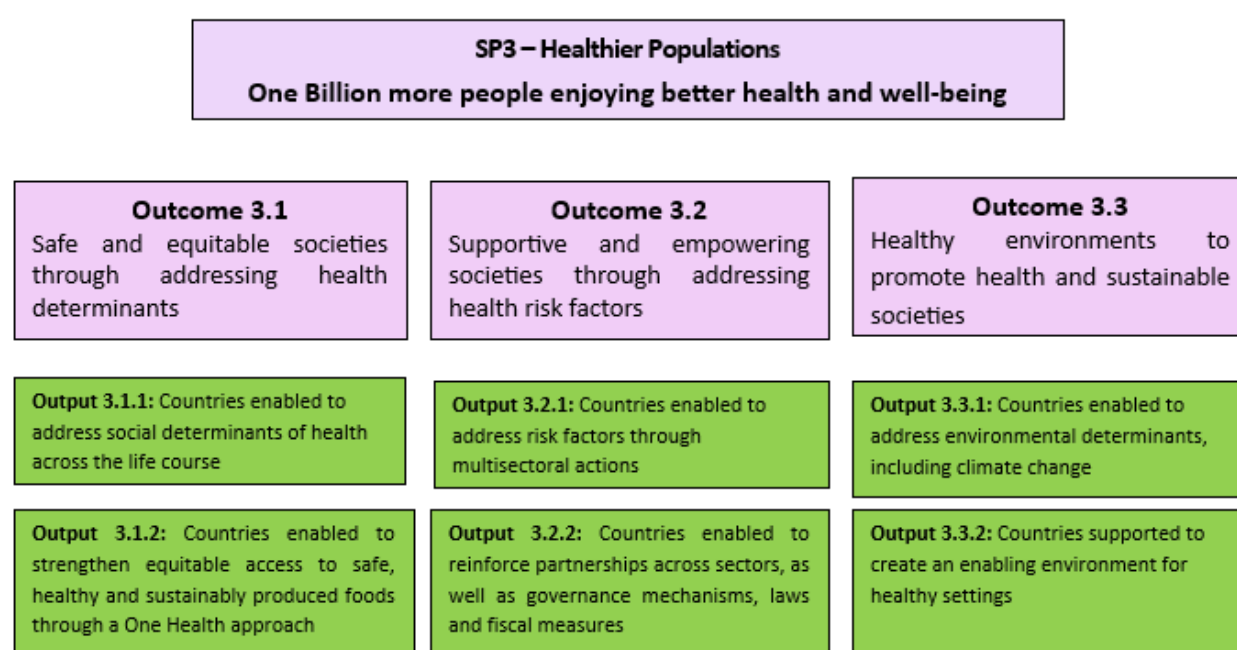
D. Performance audit of healthier populations (strategic priority 3 under the GPW 13)

1. Introduction

236. Through the GPW 13, WHO introduced a new mission to promote health, keep the world safe and serve the vulnerable. To make this a reality, WHO set triple billion targets under three strategic priorities for the period 2019–2023 for the GPW 13, which was extended up to 2025. The three strategic priorities, including the triple billion targets, are:

- strategic priority 1, “Achieving universal health coverage: One billion more people benefiting from universal health coverage”;
- strategic priority 2, “Addressing health emergencies: One billion more people better protected from health emergencies”; and
- strategic priority 3, “Promoting healthier populations: One billion more people enjoying better health and well-being”.

237. The performance audit of strategic priority 3 focuses on the implementation, monitoring and effectiveness of strategic priority 3. “Promoting healthier populations”, which focuses on the GPW 13 results framework, wherein strategic priority 3 is mapped with three outcomes linked with two outputs each, as given in **Fig. 1** below.

Fig. 1. Outcome and outputs under strategic priority 3

2. Audit objectives

238. The audit objectives were to:

- assess progress against strategic priority 3 targets and alignment with the Sustainable Development Goals (SDGs);
- evaluate monitoring and control systems for strategic priority 3;
- analyse regional-level and country-level progress for strategic priority 3; and
- review the WHO Secretariat's delivery and contribution to outcomes.

3. Audit scope, methodology and sample

239. The audit covered strategic priority 3 activities under the GPW 13 over a period of two bienniums, namely the 2022–2023 and 2024–2025 bienniums, at WHO headquarters, strategic priority 3 healthier populations divisions and ROs and COs, selected based on sampling. Of the six¹¹ ROs, two ROs (AFRO and WPRO) were selected based on higher budget allocations. Within each of these regions, three COs were chosen: Ethiopia, Kenya and Mozambique from the African Region; and China, the Lao People's Democratic Republic and the Philippines from the Western Pacific Region.

¹¹ AFRO – WHO Regional Office for Africa; AMRO – WHO Regional Office for the Americas; SEARO – WHO Regional Office for South-East Asia; EURO – WHO Regional Office for Europe; EMRO – WHO Regional Office for the Eastern Mediterranean; WPRO – WHO Regional Office for the Western Pacific.

240. Audit methodology was based on the ISAs. The audit carried out analysis of various data sets pertaining to strategic priority 3, as well as other related and relevant information and reports. The onsite audit commenced with an entry conference on 5 January 2026 and concluded on 30 January 2026 with an exit conference, at which the audit observations and recommendations, along with the management's responses thereto, were discussed.

4. Audit findings and recommendations

4.1 Budget, financing and resource allocation

241. The programme budget of WHO is presented in four segments: base programmes, emergency operations and appeals, polio eradication and special programmes. The budget for strategic priority 3 is a component of the total budget for base programmes.

4.1.1 Underutilization of allotted budget

242. WHO provided the details of budget and expenditure for the bienniums 2022–2023 and 2024–2025 for strategic priority 3 as detailed in **Table 9**.

Table 9. Base budget and expenditure for strategic priority 3 of the GPW 13 (US\$ millions)

Budget appropriation	Approved Programme budget 2022–2023	Allotted Programme budget 2022–2023	Expenditure 2022–2023	Approved Programme budget 2024–2025	Allotted Programme budget 2024–2025	Expenditure 2024–2025 (as of November 2025)
Outcome 3.1	108.6	132.1	90.6	118.8	148.6	101.0
Outcome 3.2	171.5	196.1	120.8	150.1	170.9	103.8
Outcome 3.3	175.2	175.2	99.7	168.8	173.6	110.3
Total	455.2	503.4	311.1	437.7	493.1	315.1

Source: information provided by WHO.

243. We observed that under strategic priority 3, the utilization of the allocated budget for the 2022–2023 biennium was 68.58%, 61.60%, and 56.91% for outcomes 3.1, 3.2, and 3.3, respectively, compared to 67.97%, 60.74% and 63.54% for the same outcomes in the 2024–2025 biennium (as of 30 November 2025). The overall utilization of the allotted budget was 61.80% and 63.90% for the bienniums 2022–2023 and 2024–2025, respectively.

244. It was also observed that there was underutilization of budget allotted to the regions, which ranged from 32% (AFRO) to 74% (SEARO) for the biennium 2022–2023 and from 40% (AMRO) to 69% (EURO & SEARO) for the biennium 2024–2025, while the budget utilization for headquarters remained 84% for both bienniums.

245. WHO responded that utilization is driven by available funding. In such cases, the unavailability (or non-timely receipt) of sufficient financial resources may cause underutilization.

246. From the output-wise details of financing and expenditure, we observed that in several instances during the last two bienniums, country offices either incurred no expenditure or spent less than the funds received.

Recommendation 31: Audit recommends WHO to enhance guidance and support to the regional and country offices on expenditure planning and monitoring to better align spending with available financing and programme priorities, recognizing that allocations may be revised, and to support the effective use of resources at the country office level. (High)

247. Management accepted the recommendation.

4.1.2 Poor financing for strategic priority 3 activities

248. The status of financing of COs vis-à-vis the budget allotted was analysed as detailed in **Table 10**.

Table 10. Financing status of country offices in respect of allotted budget

Financing (%)	<25%	25% to 50%	50% to 75%	>75%	Total COs
2022–2023	26	34	49	61	170
2024–2025	28	41	51	47	167

Source: Information provided by WHO.

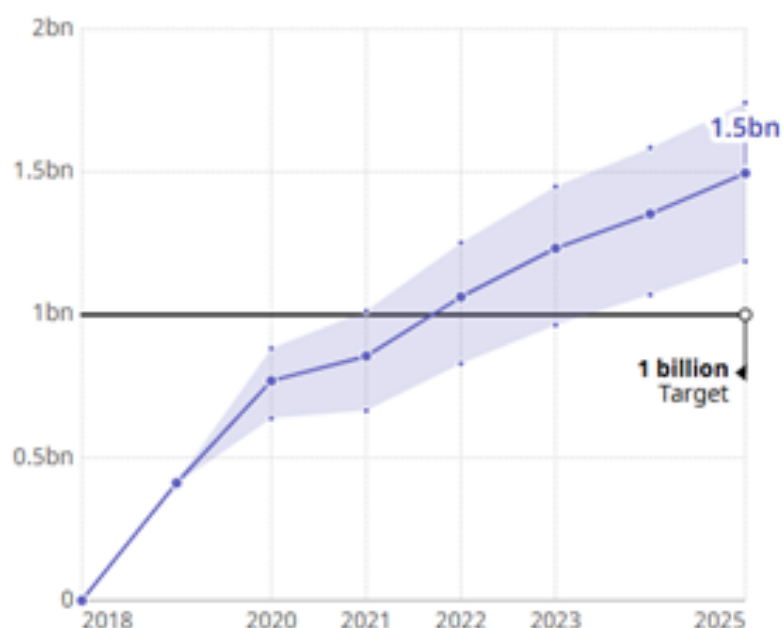
249. We noted that 60 of 170 country offices during the biennium 2022–2023 and 69 country offices of 167 country offices during 2024–2025 were financed with less than 50 % of the budget allotted. This shows that more than one third of the country offices received less than 50 % financing.

Recommendation 32: Audit recommends WHO to enhance the efforts to increase the financing for country offices. (Medium)

250. Management accepted the recommendation.

4.2 Triple billion dashboard: healthier populations

251. The Triple Billion Progress Dashboard tracks the global billion indices, which are based on estimates of 34 outcome indicators (16 under HPOP) mapped to the billion indices with regard to 194 countries, for 13 years – from 2018 to 2030 (projected). The Dashboard for HPOP states that “Worldwide, the number of additional people expected to be enjoying better health and well-being is projected to be 1.5 billion (1.2 billion–1.8 billion) by 2025 compared to 2018”, against the target of one billion people (Fig. 2).

Fig. 2. HPOP contributions on triple billion**Healthier Populations**

Worldwide, the number of additional people expected to be enjoying better health and wellbeing is projected to be 1.5bn (1.2bn – 1.8bn) by 2025 compared to 2018.

Source: Triple Billion Progress Dashboard

252. For each indicator, annual contributions are estimated at the country level using observed data up to the most recent year available, with subsequent years forecasted up to 2030. Forecasts are updated annually as new data becomes available. At the global level, aggregate contributions are computed by summing the mean contributions of all indicators across all countries. The confidence interval at the global level is derived from the underlying distribution of country-indicator estimates, allowing uncertainty to propagate appropriately through the aggregation process.

253. The underlying data was last updated on 22 May 2024. While the data had all indicator estimates at the country, region and global level, including the mean, upper limit and lower limit (of the confidence intervals), it only had the mean for the most significant figure i.e., the global billion index. The plot, however, depicts the confidence interval range (shaded area), but the data corresponding to the confidence interval upper limit and lower limit was not available.

Recommendation 33: Audit recommends WHO to upload the Triple Billion Progress Dashboard data as soon as the update is available, including aggregate level mean values and the uncertainty interval limits at country, regional and global levels – for the global billion index. (High)

254. Management accepted the recommendation.

4.3 Measurement and monitoring of results

255. To support GPW 13 ambitions, WHO created the WHO impact measurement, which measures progress on three levels: (i) 46 outcome indicators (39 of which are identical to the SDGs); (ii) the triple billion targets; and (iii) healthy life expectancy (HALE) used within the GPW 13 as an overarching measure of the impact of the triple billion targets.

4.3.1 Tracer indicator wise contributions to the overall one billion healthier people

256. Analysis of the Triple Billion Progress Dashboard data for 17 tracer indicators¹² pertaining to strategic priority 3 showed that just four environmental indicators under outcome 3.3 (Healthy environments to promote health and sustainable societies) have been consistently contributing to nearly 100% of the strategic priority 3 global billion index, as detailed in **Table 11**.

Table 11. Triple billion contributions from outcome 3.3 indicators

Outcome indicator	SDG indicator	Tracer indicator	2022 (in %)	2023 (in %)	2024 (in %)	2025 (in %)
3.3.IND.4	SDG 7.1.2	Fuel contribution	38.7	38.7	38.8	39.0
3.3.IND.7	SDG 6.2.1	HPOP sanitation contribution	28.1	31.0	33.2	35.1
3.3.IND.5	SDG 11.6.2	PM2.5 contribution	19.1	17.8	16.7	16.0
3.3.IND.6	SDG 6.1.1.	Water contribution	11.9	12.3	12.7	13.2
Total			97.8	99.7	101.5	103.3

Source: Triple Billion Progress Dashboard data.

257. The remaining 13 indicators pertaining to outcomes 3.1 and 3.2 (covering critical physiological and behavioural risks like obesity, tobacco, alcohol and violence) effectively contribute nil or negligibly to the aggregate target, meaning their performance is statistically of little relevance to the index. Environmental indicators mask the worsening of relevant health indicators which are contributing negatively, like obesity and alcohol.

258. WHO clarified that negative contributions reflect an increase in the number of people experiencing worse outcomes compared to the baseline, aggregated across countries, while zero contribution reflects either stable trends with no improvement or insufficient data to reliably forecast change.

259. Furthermore, we observed recording zero contributions for certain tracer indicators, such as violence against children (SDG indicator 16.2.1), although underlying SDG data is available and being updated on the United Nations SDG Data website. However, it was not visibly reflected or explained in GPW 13 impact reporting on the Triple Billion Progress Dashboard.

¹² Tracer indicators are mapped with outcome indicators and used for measuring contributions to the triple billion goals.

Recommendation 34: Audit recommends WHO to strengthen its efforts to improve tracer indicators with sustained negative or zero contributions by prioritizing these indicators and sharper targeting of country support; and to provide explanations for zero contribution indicators on the Triple Billion Progress Dashboard to enhance its interpretability. (High)

260. Management accepted the recommendation.

4.3.2 Monitoring of leading output indicators

261. Across multiple strategic priority 3 outputs and indicators, we observed that aggregate figures presented in dashboards could not always be reconciled with country-level information, including instances where: (i) country-level baseline or result details were absent, despite aggregate values being shown; (ii) the visualization of the number of countries shown at the baseline or results level did not match with the country-level view details; or (iii) baselines for successive bienniums did not consistently align with previously reported achievements, nor were they reconciled later.

262. WHO clarified that under the GPW 13, output indicators were primarily reported as aggregate counts and country-level baseline target and achievement information was not systematically documented, validated or retained in a standardized, searchable database. As a result, while an aggregate baseline value is reflected, the country-level list displayed on the website is based on partial or retrospective reconstruction, which WHO acknowledged to be incomplete and subject to limitations.

263. WHO also clarified that the apparent discrepancies observed in visualizations stem from GPW 13 reporting practices and documentation processes. WHO indicated that these limitations are well recognized and are being explicitly addressed under the GPW 14.

264. We noted the explanations. However, we consider that the continued public display of aggregate figures without clearly reconcilable country details or explanatory context undermines the transparency, verifiability and audit trail of strategic priority 3 performance information.

265. We also observed that for one of the leading indicators under output 3.1.1, the public visualization dashboard did not clearly indicate results achieved for three countries (Ethiopia, India and Uganda) as the relevant achievement marker (green tick) was absent. This inconsistency remained undetected despite the presence of multiple reporting and dissemination mechanisms.

Recommendation 35: Audit recommends WHO to enhance the transparency of GPW 13 dashboards by providing explanatory notes on leading indicator visualization, indicating whether baseline, target and achievement figures are final or provisional or retrospectively reconstructed. (Medium)

Recommendation 36: Audit recommends WHO to reconcile or resolve the data discrepancies relating to leading indicators for 2022–2023 between aggregate data and corresponding baseline and target values as of 2026 in order to ensure the reliability and accuracy of reported data. (Medium)

Recommendation 37: Audit recommends WHO strengthen the supporting documentation for output indicator dashboard figures by systematically maintaining the list of countries underpinning each aggregated value. (High)

266. Management accepted the recommendations.

4.3.3 Availability of indicator data across platforms

267. We observed that for Mozambique, data for the one of the indicators “Age-standardized prevalence of tobacco smoking among persons aged 15 years and older (%)” was available on the WHO Global Health Observatory (GHO) indicator page referenced by WHO but was not available on the WHO indicator portal, which is also widely used for indicator-level reporting and cross-country comparison. This inconsistency could affect the completeness, transparency and comparability of tobacco-use reporting under strategic priority 3.

268. WHO acknowledged the observation and confirmed that while the data was available in GHO, resource constraints currently limit seamless and simultaneous updating across corporate data platforms. WHO agreed that all WHO data platforms should reflect the same authoritative information and supported the need for urgent remediation.

Recommendation 38: Audit recommends that WHO harmonize the availability and visibility of tobacco-use indicator data across its data platforms to ensure consistent access to authoritative data for performance monitoring and reporting. (High)

269. Management accepted the recommendation.

4.3.4 Healthy life expectancy

270. We noticed that healthy life expectancy (HALE) was not operationally integrated into strategic priority 3 performance governance or monitoring, and no explicit targets or benchmarks for HALE improvement were defined under the GPW 13. WHO stated that HALE is used within the GPW 13 as a high-level contextual impact indicator, rather than as an operational measure for monitoring progress under strategic priority 3. We noted that while WHO undertakes analytical work on HALE trends, these analyses were not used as part of a formal GPW 13 performance framework.

271. We also noticed that HALE was not referenced in strategic planning or prioritization in the CCS document of four selected countries. WHO clarified that HALE is not required to be reflected in the CCS, as it is intended primarily for global comparison and long-term trend assessment, rather than for operational planning. We observed that HALE is not being used as an overarching measure at the country level, although at the global level it is an overarching measure.

272. We also noticed delays in HALE reporting, with the latest published estimates available only up to 2021, although it is to be updated every two years. WHO acknowledged the delays, citing the complexity of analysis and delayed data collection and reporting. In addition, discrepancies were observed in HALE visualizations on the global progress dashboard of WHO, where displayed values did not correspond to underlying indicator data. WHO confirmed that the discrepancy was due to an IT issue, which has since been corrected.

Recommendation 39: Audit recommends WHO to make more systematic use of healthy life expectancy as an overarching impact measure under future general programmes of work and in the Country Cooperation Strategy, particularly for situation analysis and end-term review to inform priority-setting. (High)

Recommendation 40: Audit recommends WHO to further strengthen its engagement with the Member States and relevant partners to improve healthy life expectancy data availability and timeliness and provide the much-needed technical support to the Member States. (Medium)

273. Management accepted the recommendations.

4.4 Country Cooperation Strategy

274. The Programme budget 2020–2021 and the guide on the CCS (2023) position the CCS as the medium-term strategic framework. The guide identifies key priorities for technical cooperation with Member States. It provides the basis for the programme budget and operational planning and also facilitates coordination with other partners. The results framework of the CCS helps to track progress on actions related to strategic priorities – the driving factors in achieving country-level impact.

275. In the six selected countries, we noted that the CCSs for the following countries had expired and the subsequent CCSs were still under development: Mozambique (CCS 2018–2022) and the Philippines (CCS 2017–2022). Further, in Kenya, the previous CCS was valid until 2019, while the new CCS commenced in 2024, resulting in a gap of approximately five years without a CCS in place.

276. WHO responded that the interval between the Philippines CCS 2017–2022 and the new CCS 2025–2028 reflected the impact of the COVID-19 emergency and a deliberate decision to align the new CCS with updated national development and health frameworks and the UN Sustainable Development Cooperation Framework 2024–2028.

277. We noted that the Lao People's Democratic Republic CCS, under Annex 3, "Results Framework", explicitly sets baseline values and end-period targets (2028) for selected SDG-linked indicators under strategic priority 3. However, we observed that comparable target-setting for strategic priority 3 indicators was not explicitly articulated in the CCSs of China (2022–2026), Ethiopia (2021–2025) and Kenya (2024–2030).

278. For Ethiopia, WHO indicated that the CCS did not include separate strategic priority 3 targets, as the results framework was aligned with the United Nations Sustainable Development Cooperation Framework (UNSDCF), GPW 13 and AFRO key performance indicators. For China, WHO reported that a theory of change had been used to define priorities and assumptions, and a stand-alone CCS results framework was not developed due to country scale and the relatively limited level of WHO resources, which was instead addressed through the UNSDCF indicators based on national targets.

279. WHO indicated that the CCSs for China and Ethiopia rely on alignment with the UNSDCF, the GPW 13, regional key performance indicators or a theory of change. We are of the view that these arrangements do not replace the role of the CCS as the primary country-level strategic instrument. Further, the guide on country cooperation strategies (2023) specifies that there should be a succinctly summarized results framework that includes indicators and targets for each strategic deliverable.

280. We noted that in Kenya's CCS, certain indicators linked to strategic priority 3 – specifically those related to SDG targets 2.2 and 5.2 – are reported under strategic priority 1 for performance measurement. WHO explained that this reflects a context-specific, programmatically justified approach, aligned with integrated service delivery and country implementation modalities.

281. We observed that strategic priority 3 outcomes encompass multiple SDG targets and indicators; however, in the absence of a formal indicator-level prioritization framework, it is not clear how the Secretariat prioritizes strategic priority 3 outcomes. The CO acknowledged this gap and stated that a structured approach will be implemented to establish clear indicator-level prioritization criteria and define intermediate outcomes linking outputs to strategic priority 3 outcomes.

Recommendation 41: Audit recommends WHO to ensure that country cooperation strategies are in place and regularly updated in alignment with General Programme of Work (GPW) results framework for all countries to maintain continuity in country-level strategic planning and alignment with GPW metrics. (Medium)

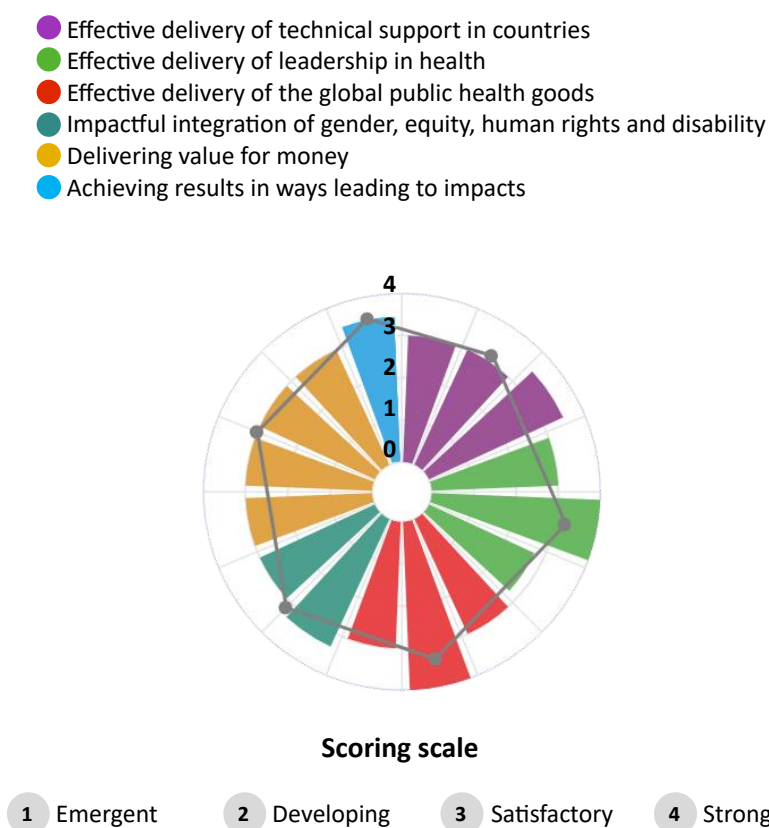
Recommendation 42: Audit recommends WHO to examine the absence of a formal framework for indicator prioritization at country level and develop a framework that links indicator prioritization to outcome prioritization, across future general programme of work cycles. (High)

282. Management accepted the recommendations.

4.5 Assessment of outputs through output scorecard

283. The Secretariat introduced the output scorecard to assess performance against Secretariat outputs under the GPW 13. Output achievements are assessed across six dimensions on a standard scoring scale from 1 to 4, as shown in Fig. 3.

Fig. 3. Output scorecard



A. Review of global and regional data

284. From the global and regional data on results report collected from the WHO website, for 2022–2023 biennium, we observed that dimension 6 (achieving results in ways leading to impacts), measured only at the global level, was assessed as “satisfactory and above” for all outputs. However, achievements were assessed as “below satisfactory” in respect of many dimensions, as detailed in **Table 12**.

Table 12. Assessment of output scorecard of regional offices

Dimensions	Technical support at the country level	Effective delivery of leadership in health	Effective delivery of global public health goods	Impactful integration of gender, equity and human rights	Value for money
	1	2	3	4	5
Regional office	Score satisfactory and above				
Global	All outputs	All outputs	All outputs	All outputs	All outputs
AFRO	All outputs	All outputs except 3.2.2	All outputs except 3.1.1, 3.1.2, 3.2.2, 3.3.2	All outputs except 3.1.2, 3.3.1, 3.3.2	All outputs except 3.1.1, 3.3.1
AMRO	All outputs	All outputs	All outputs except 3.2.1	All outputs	All outputs
EMRO	All outputs	All outputs	All outputs except 3.3.2	All outputs	All outputs
EURO	All outputs	All outputs	All outputs	All outputs	All outputs
SEAR	All outputs	All outputs except 3.1.1	All outputs except 3.1.1	All outputs	All outputs except 3.1.1
WPRO	All outputs	All outputs	All outputs except 3.1.1, 3.2.2	All outputs except 3.1.2, 3.2.2	All outputs except 3.1.2

Source: Data available on WHO website.

285. The response from WPRO stated that country offices and regional offices did not produce any technical product/global public health goods for these outputs, which was mainly the responsibility of headquarters. Further, with regard to the lower score on dimensions 4 and 5 for outputs 3.1.2 and 3.2.2 in WPRO, it stated reasons such as missing/partial inputs and unmet criteria, aggregation tends to reduce the number, tool limitations, etc.

286. We are of the view that the score of zero and below-satisfactory scores across multiple regions indicate a need for stronger corporate-level leadership and coordination.

B. Review of country data

287. We observed that for certain outputs, the scorecard was not available, and in some outputs the score was below satisfactory, as shown in **Table 13**.

Table 13. Selected countries data for output scorecard

Country	Scorecard not available	Score below satisfactory			
		Gender, equity and human rights	Technical support	Leadership delivery	Value for money
Ethiopia	3.1.2	–	–	–	–
Kenya	3.1.1, 3.1.2, 3.3.1, 3.3.2	3.2.1, 3.2.2	3.2.1, 3.2.2	3.2.1, 3.2.2	3.2.1, 3.2.2
Mozambique	3.1.1, 3.1.2, 3.2.2, 3.3.1, 3.3.2	3.2.1	–	–	3.2.1
China	3.1.2, 3.3.2	3.1.1, 3.2.1, 3.3.1	3.1.1	3.1.1	3.1.1, 3.3.1
Philippines	3.1.1, 3.2.2, 3.3.2	All outputs	3.1.2, 3.3.1	3.1.2, 3.3.1	3.2.1, 3.3.1, 3.1.2
Lao PDR	–	–	3.1.1	3.1.1	3.1.1

Source: Analysis of data available on WHO website.

288. For Lao People's Democratic Republic, WHO responded that the relevant dimensions for output 3.1.1 had been assessed at the developing level, reflecting contextual constraints during the 2022–2023 biennium, including delayed post-pandemic reopening and limited flexible funding. The WHO Country Office in the Lao People's Democratic Republic had used the biennium to lay foundations for future progress. Most notably, WHO had provided technical and financial support for the new Law on Primary Health Care, introduced in 2024. For China, WHO reported actions to improve performance under outputs 3.2.1 and 3.3.1.

289. These explanations provided context and indicated actions taken or planned beyond the biennium. We noted that missing scorecards reduce the reliability and comparability of performance assessment across countries. In addition, several outputs were assessed at the emergent or developing levels.

290. We observed that for outputs 3.2.1 and 3.2.2, the Secretariat does not systematically collect or maintain information on country-level actions undertaken in response to WHO guidance, including the enactment of policies, financial commitments, governance measures, health promotion approaches, reinforcing partnerships and multisectoral interventions.

291. The output scorecard methodology under dimension 1 (criterion 1.b.1) considers whether country support plans are delivered as agreed across the three levels of the Organization, thereby emphasizing structured and coordinated delivery of technical assistance. Further, under dimension 5, assessment also considers the extent to which results planned and expected have been achieved.

292. WHO responded that progress is assessed through a combination of output indicator data, self-assessments, results narratives and lessons learned.

293. We observed that in the absence of systematic information on country actions following WHO advocacy, there is limited objective evidence to demonstrate how results and impacts under outputs are measured.

Recommendation 43: Audit recommends WHO to strengthen headquarters-level leadership and coordination with regional offices and to strengthen follow-up to address the low performance identified in the various dimensions of the output scorecard. (High)

Recommendation 44: Audit recommends WHO to strengthen existing processes to more systematically capture and consolidate information on country-level actions undertaken in response to WHO guidance for outputs. (Medium)

294. Management accepted the recommendations.

4.6 Implementation of strategic priority 3 interventions at the regional and country levels

4.6.1 Antimicrobial resistance in the food sector

295. The Programme budget 2022–2023, under strategic priority 3, includes output (3.1.2) addressing antimicrobial use in food systems to strengthen country capacities beyond human health, particularly in food systems. Progress on antimicrobial resistance (AMR) is monitored through the Tracking AMR Country Self-Assessment Survey (TrACSS). TrACSS categorizes the countries from level A (lowest) to level E (highest) based on achievement of specific landmark for each indicator.

296. We reviewed some indicators for the selected regions (African Region: 47 countries; Western Pacific Region: 26 countries), which showed that both Regions had advanced in establishing AMR governance frameworks and national action plans. However, major gaps remained in translating these frameworks into implementation, as shown in **Table 14**.

Table 14. Assessment of TrACSS of countries of the African and Western Pacific Regions

Indicator	Number of countries										
	Level	Africa					Western Pacific				
		A	B	C	D	E	A	B	C	D	E
2.1 Multisector and One Health collaboration/coordination		2	16	12	8	9	5	8	2	4	7
2.3.a Country progress with development of a national action plan on AMR		2	1	31	1	1	3	2	12	0	6
5.3 National surveillance system for AMR in food		14	15	8	9	0	9	4	2	4	7
6.6 Initiatives for safe disposal of unused antimicrobials from the key sectors		12	21	12	2	0	8	12	4	1	0

Source: TrACSS data.

297. The six reviewed countries (China, Ethiopia, Kenya, the Lao People's Democratic Republic, Mozambique and the Philippines) all have national AMR action plans, but implementation differed, as shown in **Table 15**.

Table 15. Status of AMR implementation in selected countries

Country	China	Ethiopia	Kenya	Lao People's Democratic Republic	Mozambique	Philippines
5.1 Training in food and agriculture sectors	C. Ad hoc AMR training courses	C. Ad hoc AMR training courses	C. Ad hoc AMR training courses	B. Ad hoc AMR training courses limited coverage	C. Ad hoc AMR training courses	B. Ad hoc AMR training courses limited coverage
5.3 Surveillance of antimicrobial use of plant production	E. Established AMR food surveillance system	D. Priority foodborne pathogenic/bacterial species identified	C. Some AMR data is collected, but a standardized approach not used	D. Priority foodborne pathogenic/bacterial species identified	D. Priority foodborne pathogenic/bacterial species identified	D. Priority foodborne pathogenic/bacterial species identified
5.9 Policies to reduce environmental release of AMR from food and agriculture	C. Policies or measures in place	B. Policies or measures in development	C. Policies or measures in place	A. No policies or measures	A. No policies or measures	B. Policies or measures in development
6.5 Preventive initiatives for AMR waste discharge	No	Partial	Partial	No	Partial	Partial
6.6 Rules regulations and take back or disposal initiative for safe disposal of unused microbials from key sectors	No	C. In some sectors, but coverage in other sectors is inconsistent	C. In some sectors, but coverage in other sectors is inconsistent	B. Initiatives exist in some sectors but are limited in others	C. In some sectors, but coverage in other sectors is inconsistent	D. Available and implemented across most sectors

Source: TrACSS data.

298. WHO acknowledged the heterogeneous levels of maturity in multisectoral coordination mechanisms. It recognized that operationalization beyond the human health sector had progressed more slowly. Under strategic priority 3, WHO's support during the Programme budget 2022–2023 had focused primarily on human health AMR prevention and surveillance, while also supporting AMR governance and multisectoral coordination. Lower maturity levels in non-health TrACSS indicators should therefore be interpreted as system-wide implementation gaps, rather than gaps in WHO delivery alone, and underscored the need for continued coordinated action.

299. Analysis of TrACSS 2025 indicated that the implementation of AMR actions in the food sector requires further strengthening. The leading indicator for output 3.1.2 targets the establishment of a functioning multisectoral AMR coordination committee at the country level, which also needs further strengthening.

Recommendation 45: Audit recommends WHO to enhance antimicrobial resistance actions in food systems, including by complementing the current output indicator on multisectoral coordination on antimicrobial resistance with additional process or more outcome-oriented. (High)

300. Management accepted the recommendation.

4.6.2 Prioritization of regulatory food-environment interventions

301. Under strategic priority 3 of the GPW 13, outcomes 3.1 and 3.2 include regulatory food-environment interventions, such as WHO-aligned staple food fortification and elimination of industrially produced trans-fatty Acids (TFA), aimed at improving diet quality and reducing nutrition-related risk factors.

302. A review of WHO obesity indicator data for 2022 showed that the majority of the countries with the highest adult and childhood obesity prevalence globally were located in the Western Pacific Region, particularly among small island developing States. However, WHO policy data indicated that most of these high-burden countries did not have WHO-aligned staple food fortification policies in place. Similarly, WHO informed that only three countries in the region had implemented best-practice TFA elimination policies by December 2025, none of which overlap with countries experiencing the highest obesity burden.

303. In response, WPRO clarified that food fortification is primarily designed to address micronutrient deficiencies rather than obesity, and that TFA elimination under the REPLACE¹³ framework primarily targets cardiovascular disease risk. WPRO further explained that progress in these areas has been constrained by human and funding limitations, limited laboratory and monitoring capacity in Member States, industry resistance to regulatory measures, and structural supply-chain challenges related to high reliance on imported foods.

304. Countries in WPRO with the highest adult and childhood obesity burden have limited coverage of enforceable regulatory food-environment interventions, including WHO-aligned staple food fortification and best-practice TFA elimination policies. These constraints may limit the potential for population-wide prevention outcomes under strategic priority 3 and subsequent GPWs, particularly in relation to unhealthy diets and nutrition-related risk factors.

Recommendation 46: Audit recommends WHO to strengthen headquarters support to WPRO, including by addressing identified human and funding constraints, to enable more effective support in advancing regulatory food-environment interventions. (High)

305. Management accepted the recommendation.

4.6.3 Addressing key health risk factors: tobacco

306. Under strategic priority 3, outcome 3.2 (Supportive and empowering societies through addressing health risk factors), WHO recognizes that reducing exposure to major risk factors such as tobacco use and the harmful use of alcohol requires multisectoral, population-based policy, legislative, regulatory and fiscal measures, including engagement beyond the health sector.

307. WHO provided information on tobacco advertising, promotion and sponsorship (TAPS) bans and smoke-free policies and explained that MPOWER¹⁴ constitutes the most effective package for tobacco control. WHO reported continued advocacy, global reporting and engagement with

¹³ The REPLACE Framework is a strategic action package of the WHO launched in 2018 to support countries in eliminating industrially produced trans-fatty acids from the global food supply through six actions: Review, Promote, Legislate, Assess, Create awareness and Enforce.

¹⁴ Monitor, Protect, Offer, Warn, Enforce, Raise tax.

Member States, including China and Mozambique, through the Conference of the Parties to the WHO Framework Convention on Tobacco Control processes.

308. WHO noted that China had amended its National Advertising Law in 2015 to restrict tobacco advertising, but limited progress has been made since then towards a comprehensive TAPS ban. Review of MPOWER implementation profiles (2007–2024) showed uneven progress in both China and Mozambique, with several components, particularly comprehensive TAPS bans, mass-media campaigns, health warnings and tobacco taxation, remaining below best-practice levels. Recent tobacco-use prevalence data for Mozambique had shown some reduction. However, the policy environment did not reflect sustained, comprehensive implementation across all demand-reduction measures.

309. Partial or uneven implementation of key MPOWER measures persists in China and Mozambique, despite sustained WHO advocacy and technical engagement, and the linkage between WHO-supported interventions and a sustained positive contribution to the strategic priority 3 (healthier populations) outcome is not sufficiently evident.

Recommendation 47: Audit recommends WHO to strengthen its support for tobacco control in countries with partial or uneven MPOWER (Monitor, Protect, Offer, Warn, Enforce, Raise tax) implementation, including China and Mozambique, particularly in relation to comprehensive tobacco advertising, promotion and sponsorship bans and tobacco taxation, in line with national priorities. (Medium)

310. Management accepted the recommendation.

4.6.4 PM2.5 concentration and output indicator

311. The WHO reports progress on air quality under strategic priority 3 using SDG indicator 11.6.2, which measures annual mean concentrations of fine particulate matter (PM2.5) in cities. The WHO Air Quality Guidelines (2021) recommends that annual mean concentration of PM2.5 should not exceed 5 µg/m³.

312. WHO provided a list of the 84 countries that had achieved at least 5% improvement in air quality, comparing the three-year average for 2021–2023 with that of 2018–2020. We observed that most of the achievements are concentrated in the European Region. At the regional level, the African Region and the Western Pacific Region recorded some of the highest urban PM2.5 concentrations, often several times above guideline levels.

313. Analysis of PM2.5 concentration trends for the period 2010–2019 (latest year data available was of 2019) across selected countries indicated that elevated pollution levels in cities and towns have largely persisted over the decade. Ethiopia recorded consistently high urban and town-level concentrations (around 22–24 µg/m³). Kenya showed stable city-level concentrations (around 10 µg/m³), while urban and town areas remain on the higher side (approximately 12–14 µg/m³). Mozambique recorded concentrations in cities and towns typically between 16–19 µg/m³, with only modest fluctuation. The Lao People's Democratic Republic and the Philippines exhibited persistently elevated level, in some years frequently exceeding 20 µg/m³. China represents a notable exception, with a marked decline in PM2.5 concentrations after 2013, although levels remain above WHO guideline values.

314. Further, WHO provided preliminary modelled estimates for the above-mentioned six countries, based on three-year averages for the period beyond 2019. These estimates indicated stagnation or reversal of previously declining trends in four of the six countries.

315. WHO responded that these estimates are derived from an updated statistical model, incorporating revised satellite data, chemical transport modelling and newly available ground-level measurements. WHO further noted that historical estimates are reprocessed following methodological updates and that the data are preliminary and subject to ongoing country consultation. WHO further highlighted that improving air quality requires multisectoral action and outlined activities undertaken within its mandate. These include engagement with health professionals and ministries of health through training initiatives; convening global experts to support the development of evidence-based air-quality guidelines; and the development of analytical tools to quantify the health impacts of air pollution.

316. According to the United Nations Environment Programme, the disaggregation of particulate matter by pollution source (e.g., transport, industry, etc.) is important to support targeted policy interventions. We noted that while WHO's air-quality reporting and guidance highlight the health impacts of air pollution, the integration of source-specific perspectives into policy and implementation needs further improvement.

317. WHO uses a benchmark of 5% improvement to report progress on air quality over the assessment period through output indicators on air pollution. However, given the persistently high PM_{2.5} levels observed in the African Region and parts of the Western Pacific Region, a more focused and differentiated output-level approach to support air-quality improvement is needed.

318. WHO stated that it addresses pollution sources through evidence synthesis, policy guidance and multisectoral collaboration and has developed sector-focused policy briefs covering major sources of air pollution. In addition, WHO has developed sector-specific tools and piloted the urban health initiative to support city-level action on air pollution.

319. WHO responded that the benchmark of 5% improvement reflects feasibility considerations, given the differences in countries' financial, technical and human resource capacities, and indicated that countries with high air pollution levels are encouraged to progress towards WHO interim targets as part of a stepwise approach to achieve 5% improvement.

320. We noted that in several regions, including parts of the African and the Western Pacific Regions, PM_{2.5} concentrations remain substantially above the WHO guideline value, warranting more strengthened efforts.

Recommendation 48: Audit recommends WHO to strengthen efforts to improve the availability, timeliness and geographical coverage of observed air-quality data to support more robust assessment of progress. (Medium)

Recommendation 49: Audit recommends WHO to strengthen its efforts in regions and countries showing limited or no improvement in PM_{2.5} levels, having high PM_{2.5} levels, and the integration of source-oriented perspectives into its air-quality policy support and programme implementation, to better support targeted interventions. (High)

321. Management accepted the recommendations.

E. WHO Regional Office for the Western Pacific, WHO Country Office in Malaysia and WHO Country Office in Viet Nam

1. Audit scope and methodology

322. We reviewed the transactions of WPRO and its two COs (WCO Malaysia and WCO Viet Nam) covering the period 1 January 2025 to 31 October 2025. Our audit focused on the processes and transactions relating to the management of operational planning and programme, procurement, budget, travel, inventory and human resources.

323. The audit methodology involved understanding WPRO's operating and control environment, testing the adequacy and effectiveness of internal controls by requisitions, interviews, etc. At the beginning of the audit, an entry conference was held, at which the broad audit approach was outlined and our expectations from management were spelled out. At the conclusion of audit, an exit conference was held with management to discuss the audit findings and recommendations.

324. The audit findings include observations noticed during the review of all the three offices (WPRO, WCO Malaysia and WCO Viet Nam).

2. Audit findings and recommendations

2.1 Submission of procurement plan

325. As per the WHO eManual, WHO must ensure that effective procurement planning is in place at the corporate, regional and country levels. Further, each budget centre must prepare and submit the procurement plan in accordance with the deadline indicated in the operational planning guidance for the respective biennium.

326. WPRO issued 10 548 purchase orders valuing US\$ 127.49 million in the 2024–2025 biennium. We observed that nine of 38 budget centres did not submit their procurement plans for the 2022–2023 as well as 2024–2025 bienniums, despite the procurement of large quantity of goods and services.

Recommendation 50: Audit recommends WPRO to ensure the timely preparation and submission of the procurement plans by all its Budget Centres. (Medium)

327. WPRO accepted the recommendation.

2.2 Vendor development

328. WCO Malaysia provided a list of 260 registered vendors for the 2024–2025 biennium. We noted that WCO Malaysia had only four vendors for supplying goods, primarily medicines; two vendors for forwarding services; and a single vendor for travel services in the vendor database.

329. WCO Malaysia stated that suppliers were selected from the WPRO vendor list generated through the GSM. However, the CO was committed to broadening this list by increasing both the numbers and diversity of registered vendors, including those that had participated in the competitive processes, but were not selected.

330. We are of the view that expanding the vendor base is necessary to ensure the supply of quality goods and services at competitive prices.

Recommendation 51: Audit recommends WHO Country Office in Malaysia to expand its vendor base for frequently used goods and services to have more competitive rates and enhanced quality of goods and services. (High)

331. WCO Malaysia accepted the recommendation.

2.3 Delayed delivery of goods

332. As per the WHO eManual, a supplier's performance evaluation (SPE) is the process of formally assessing the supplier's fulfilment of contractual requirements with regard to quality, quantity, timeliness and other performance indicators.

333. We reviewed the goods delivery status of 1045 POs for the period 2024–2025, as of 14 November 2025, and observed significant delays in delivery, as detailed in **Table 16**.

Table 16. Details of delay in delivery of POs

Delivery status	Number of POs	Value of POs (US\$ million)
Within due date	262	1.33
Delay up to 30 days	478	4.72
Delay ranging from 31 to 120 days	267	3.46
Delay more than 120 days	38	0.56

Source: Analysis of delivery against POs.

334. We also assessed suppliers with repeated delivery delays (>2 instances) during the 2024–2025 period as of 14 November 2025. Of the total of 387 suppliers, 323 suppliers exhibited delayed supply, of which 167 (51.7%) had instances of repeated delays. We further analysed the top 10 suppliers with repeated delayed delivery and observed that two suppliers handling medical related supplies had delays in all 20 POs.

335. These patterns indicate weaknesses in contract monitoring and supplier performance management, requiring efficient contract monitoring and supplier evaluation. Prolonged delays heighten risks, including supply-chain disruptions for essential health initiatives.

336. WPRO acknowledged the delays, but attributed them primarily to high volumes, peak seasons, material shortages and logistic constraints. WPRO confirmed that no provisions for liquidated damages or penalties are included in WHO's standard procurement framework as WHO emphasizes compliance, transparency and risk mitigation rather than financial penalties. With regard to SPE, WPRO stated that it adheres to the WHO eManual, which mandates completion of SPEs within 30 days for high-value goods ($\geq$ US\$ 0.30 million) and services ($\geq$ US\$ 0.05 million).

337. We noted the response and are of the view that the compliance and transparency measures, SPEs and the policy focusing on performance over penalties have proven insufficient, as evidenced by persistently high and recurrent delays.

338. Further, as per the WHO eManual, it is a good practice to formalize the SPE for procurement activities of a lower value. The intent of this provision is to ensure that performance risks in lower-value procurements are not overlooked.

Recommendation 52: Audit recommends WPRO to assess the feasibility of supplier performance evaluation for suppliers with repeated delays, in line with WHO-established financial thresholds, to find out the root cause of delays, drive performance improvement and consider eligibility reviews (High)

339. WPRO accepted the recommendation.

2.4 Implementing partner capacity assessments

340. As per the SOP for DFC, implementing partner capacity assessments are required if the implementing partner (IP) is expected to receive over US\$ 0.15 million per year. We noted that 21 IPs received annual funding exceeding US\$ 0.15 million, amounting to US\$ 20.81 million in 2024–2025, of which 15 assessments had been done, five assessments were in progress and one assessment had yet to be done as of November 2025.

341. We are of the view that this capacity assessment should be undertaken in a timely manner to assess their capacity to implement the activities.

342. WPRO stated that WPRO's 2026 assurance plan, which is ready for rollout, requires budget centres to monitor cumulative subsidies and to conduct assessments once projected funding exceeds US\$ 0.15 million.

Recommendation 53: Audit recommends WPRO to strengthen the system for timely conduct of implementing partner capacity assessments for all implementing partners projected to receive funds exceeding the threshold. (Medium)

343. WPRO accepted the recommendation.

2.5 Multicountry Cooperation Strategy

344. The Multicountry Cooperation Strategy (MCCS) for 2024–2029 covers 21 Pacific island countries, serving as a medium-term strategic framework to align WHO's collaborative efforts with regional health priorities, and GPW.

345. We noted that the CCS Guide 2023 envisages a dedicated implementation section and monitoring and evaluation section. However, the MCCS 2024–2029 did not have a dedicated implementation section addressing clear delineation of contributions from the three Organizational levels of WHO, and key partners' roles and contributions. The MCCS also did not include a specific monitoring and evaluation section or any detailed results framework, raising concerns about the viability of systematic tracking of progress and accountability.

346. WPRO stated that corporate guidance on CCS is suitable for a single country but is not fit for MCCS development. WPRO further stated that the Pacific island countries have an agreed set of public health indicators and targets, developed through consultations involving WHO, Member States and regional partners. There had been no request from Member States for a new monitoring and evaluation framework due to existing reporting burdens and the intention was to use established frameworks for efficiency.

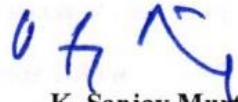
347. We observed that the absence of tailored multicountry guidance does not exempt the MCCS from incorporating core elements like dedicated implementation and monitoring and evaluation sections.

Recommendation 54: Audit recommends WPRO to review the Country Cooperation Strategy guide and take up with WHO headquarters the possibility of updating the guide to include multicountry provisions. (Medium)

348. WPRO accepted the recommendation.

F. Acknowledgement

349. We wish to express our appreciation to WHO, its senior management and its staff for the cooperation and assistance extended to the audit team during the audit.


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Comptroller and Auditor General of India

5 April 2026

G. List of abbreviations

Abbreviation	Full name
AFRO	Regional Office for Africa
AMRO	Regional Office for the Americas
ARC	Ad Hoc Review Committee
BMS	Business Management System
BOS	business operations
BVM	best value for money
C&AG	Comptroller and Auditor General
CEM	contributor engagement management
CRM	coordinated resource mobilization
CFE	Contingency Fund for Emergencies
CMS	case management system
CO	country office
CoI	conflict of interest
CPCP	core predictable country presence
CRC	Contract Review Committee
DAF	director of administration and finance
DFC	direct financial cooperation
DI	direct implementation
DOI	declaration of interest
EMRO	Regional Office for the Eastern Mediterranean
EMS	Event Management System
ERF	Emergency Response Framework
EOI	expression of interest
EOQ	Economic Order Quantity
ERD	ethics, risk management and due diligence
ERP	enterprise resource planning
EURO	Regional Office for Europe
FACE	financial authorization and certificate of expenditure
FIFO	first in, first out
FCFS	final certified financial statements
FENSA	Framework of Engagement with Non-State Actors
GAH	Global Assurance Hub
GLoA	grant letter of agreement
GPEI	Global Polio Eradication Initiative
GPW	General Programme of Work
GSM	Global Management System
GTFFC	Global Task Force on Cholera Control
HPOP	Promoting healthier populations
IAASB	International Auditing and Assurance Standards Board
IARC	International Agency for Research on Cancer
IEOAC	Independent Expert Oversight Advisory Committee
IOS	Office of Internal Oversight Services
IPSAS	International Public Sector Accounting Standards
IR	investment round

Abbreviation	Full name
ISA	International Standards on Auditing
JSP	Joint Strategic Plan
KPI	key performance indicator
LoA	letter of agreement
LTA	long-term agreement
MoU	memorandum of understanding
MIS	management information systems
MTR	mid-term review
OMB	Office of the Ombudsperson and Mediations Services
PCC	Planning and Coordination Committee
PO	purchase order
PPE	property, plant and equipment
PR	purchase requisition
PRP	Planning, Resource Coordination and Performance Monitoring
RAC	Resource Allocation Committee
RFP	request for proposal
RM	resource mobilization
RMB	request for mini-bid
RO	Regional Office
SAGE	Strategic Advisory Group of Experts on Immunization
SCI	Universal Health Coverage Service Coverage Index
SEARO	South-East Asia Regional Office
SHI	Staff Health Insurance
SOP	standard operating procedure
SOR	strategic and operational review
SPR	supplier performance report
SUP	Procurement and Supply Services Department
TFC	Transparency and Fairness Committee
TMS	transport management system
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNGM	United Nations Global Marketplace
UNICC	United Nations International Computing Centre
UNICEF	United Nations Children's Fund
WHE	WHO Health Emergencies Programme
WHO	World Health Organization
WPRO	Regional Office for the Western Pacific
WMS	Warehouse Management System

Appendix

Status of implementation of previous external audit recommendations

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
1	2020	R008	000-2020-HQ	Conduct a feasibility study or analysis with a view of developing an automated workflow system for the separation payment process that will provide relevant users, both within and outside GSC the necessary functionalities.	<p>3/4/2023: The requirement of end-to-end automation of separation process has been provided to the Business Management System (BMS) Organization-wide initiative for implementation of the new enterprise resource planning (ERP) system (WorkDay). The end-to-end separation automation is now a part of the final process taxonomy of the BMS project. The Separation Clearance Workflow will now be delivered as a part of the BMS project. We propose to close this recommendation.</p> <p>26/9/2025: The automated Separation Workflow within BMS is currently in the development phase. Once the automation is finalized, the implementation of the related recommendations can be validated. Design documentation and business process flows have been discussed with the project team.</p>	Since the action on the recommendation is still under progress with the phased rollout of the BMS, the recommendation is kept open.		Y		
2	2020	R009	000-2020-HQ	Revise the Human Resource Strategy aligning it to the WHO Transformation agenda.	This item has been impacted by realignment in 2025. Discussions are ongoing with the transformation team regarding the people strategy. It will be discussed at the annual meeting of the Global Staff Management (GSM) Council in November 2025 and with the Director-General by 31 December 2025.	As the scheduled date for the annual GSM Council (November 2025) and meeting with the Director-General (31 December 2025) have already passed and there is no further update, the recommendation is kept open.		Y		

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
3	2020	R015	000-2020-HQ	Establish a registry/coordinator that receives, maintains, refers and will coordinate the staff concerns to the respective office in the internal justice system.	26/9/2025: A proposal has been developed in consultation with the Staff Association. It has not been implemented because of the final decision on the structure and the financial limitations.	Since the compliance is in progress, the recommendation is kept open.		Y		
4	2020	R016	000-2020-HQ	Devise a mechanism to monitor the conduct of all the staff survey and the corresponding after-survey activities and initiatives. Moving forward, conduct staff satisfaction survey every other year, benchmarking on UN system practice, especially with regard to the policies introduced and revised through the Organization's transformation agenda.	26/9/2025: Despite the progress noted previously, the response has been held in abeyance due to the current focus on realignment. This is linked to the development of the people strategy.	Since the compliance is in progress, the recommendation is kept open.		Y		
5	2020	R026	000-2020-HQ	Report to the Seventieth World Health Assembly – April 2017. Further address inventory issues across the Organization through the evaluation of existing inventory control mechanisms on valuation and reporting, followed by the development of a Global Policy for Supply Chain and Inventory Management, which would provide the basis for the development of the standard operating procedure (SOP) on the management of expired inventories (paragraph 32).	10/2/2026: Existing inventories can now be seen in the BMS, currently rolled out to most countries. This is being supported in a new warehousing and inventory management policy currently being circulated as a final draft and soon to be issued.	Since the compliance is in progress, the recommendation is kept open.		Y		

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
6	2020	R029	000-2020-HQ	Report to the Seventy-second World Health Assembly – 2019. Enforce the timely receipt of the deliverables as well as the completion of a supplier performance report on service contracts agreements for performance of work (APWs) and non-grant letters of agreement (LOAs) above US\$ 50,000 to properly recognize prepayments and accruals.	<p>26/9/2025: WHO considers this recommendation implemented. Following the audit recommendation in 2020, an e-receipt system was introduced at headquarters for all APWs equal to or greater than US\$ 50,000 (excluding emergency APWs). The system has been operational for three years and is fully embedded in headquarters processes.</p> <p>The process ensures that when the vendor submits an invoice for the final deliverable, the GSM automatically triggers an e-receipt requirement. The responsible technical department must acknowledge receipt of deliverables and complete the supplier performance report (SPR). The final payment cannot be released until the SPR is submitted, thereby enforcing both timely receipt and evaluation. This control mechanism directly addresses the audit recommendation by linking receipt confirmation and supplier performance evaluation to the financial process. It has ensured that deliverables are properly recognized and that accruals and prepayments are accounted for.</p> <p>Looking forward, the upcoming Workday procure-to-pay module (expected Q1 2026) will expand and strengthen these controls by introducing enhanced monitoring and tracking features. However, management emphasizes that the intent of the audit observation is already covered under the existing GSM functionality, and the additional features in Workday will serve as continuous improvement rather than corrective action. On this basis, management respectfully requests closure of this observation.</p>	Based on the response of WHO, the core aspect of the audit recommendation is assessed to have been addressed and the recommendation is closed.	Y			

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
7	2020	R032	000-2020-HQ	Report to Seventy-second World Health Assembly – 2019. Enhance the current policies on the recruitment and selection process, building on lessons learned, to limit the extension of posting of the vacancy notice; reconciliation of the eManual with the related SOPs; requiring on the cover of the selection report the name and position as well as the signature of the person delegated by the approving authority; disclosure in the selection report of the date it was signed by the selection panel; and inclusion of a paragraph informing the interviewed applicant on the availability of feedback upon request to HR.	26/9/2025: These functionalities, as recommended by audit, are proposed to be incorporated in the BMS recruitment module. Recommendations have been provided to the BMS team for development of the recruitment module in Workday and are being taken into account in the design of the new system. However, given the delay in the development of the BMS due to the financial crisis the Organization is facing, which has resulted in a prioritization and restructuring exercise, the BMS has not been rolled out yet. The recommendation may be kept open.	Since the compliance is in progress, the recommendation is kept open.		Y		
8	2021	R003	028-2021-HQ	We recommend that accumulation of slow-moving and expired inventories may be reduced and optimization of inventory-related costs may be achieved by adopting widely accepted inventory management tools like Economic Order Quantity (EOQ).	26/9/2025: WHO confirms that measures to optimize inventory, including the use of EOQ and related tools, have already been incorporated into both policy and system design. A consultant is in the advanced stages of finalizing the new warehousing and inventory management policy, which establishes controls for EOQ, stock classification and expiry/slow-moving stock management. In parallel, the BMS Inventory module is in its final development stage and embeds supply-chain functionalities such as EOQ calculations, first in, first out (FIFO)/expiry management, and dashboards to monitor turnover, stock-outs and slow-/non-moving items. Interim measures are also in place, including regular reviews of slow-moving stock, FIFO rotation, and redeployment or controlled disposal, where necessary. With these mechanisms, WHO has already addressed the substance of the audit recommendation. We therefore respectfully request closure of this observation, with effectiveness to be further confirmed by the audit team after Q2 2026, once BMS is fully implemented and operational.	Based on the WHO response, recommendation is closed and the effectiveness of measures introduced by WHO be checked in the next audit cycle.	Y			

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
9	2021	R007	028-2021-HQ	WHO should maintain complete documentation of the whole procurement process as laid down in clause 2.5 of the WHO Procurement Handbook, in order to uphold the principle of transparency and enable the verification of the procurement.	<p>26/9/2025: WHO considers this recommendation implemented. Complete procurement documentation is maintained across established systems in line with clause 2.5 of the WHO Procurement Handbook, ensuring transparency, traceability and verifiability. While not yet centralized in one repository, the combination of In-TEND (vendor responses and tender records), enterprise content management (approvals, Contract Review Committee (CRC) materials, correspondence) and official case folders (working papers and ancillary records) provides full coverage. The GSM holds transactional data but is not designed as a document repository. As WHO transitions to Workday, the platform will require the upload of key award documents (e.g., approval/award memo, evaluation report, contract/PO) before an award can be finalized, thereby enforcing minimum documentation completeness. In addition, the Procurement and Supply Services Department (SUP) has developed a harmonized SharePoint filing structure with standardized solicitation folders (attached) that is ready for rollout to enhance consistency and accessibility across procurement offices. It is recognized that a dedicated enterprise document management system – such as Unitedocs used by the UN Secretariat – would provide full centralization, but such platforms are resource-intensive and not currently feasible within WHO's budgetary and IT resource constraints. Instead, WHO has adopted cost-effective solutions that meet compliance requirements and are already operational.</p> <p>On this basis, robust practices are in place and further improvements have been prepared. Management respectfully requests closure of this observation.</p>	Based on the response of WHO, the recommendation is closed.	Y			
10	2021	R008	028-2021-HQ	WHO should put in place a supply-chain system which can be activated to cater for emergency. Modalities for emergency operations along with suitable incentives should be incorporated in the contracts with the suppliers and shipping and logistics contractors.	<p>26/9/2025: WHO considers this recommendation fully implemented. A comprehensive framework is in place to activate and sustain emergency supply-chain operations.</p> <p>Emergency procurement portal – Implemented under wave 1 of the BMS system, the portal enables the WHO Health Emergencies Programme (WHE) to capture emergency procurement needs directly from ministries of health. It is operational and in use.</p> <p>Integrated supply-chain model and ERP deployment – The new ERP (BMS/Workday) embeds an integrated supply-chain model. Core functionalities for transportation management, shipping and warehousing are already live, strengthening WHO's capacity to rapidly mobilize and monitor supplies in emergencies.</p>	Based on the response of WHO, the recommendation is closed.	Y			

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
					<p>Revised emergency procurement policy – Effective 1 May 2024, WHO rolled out a revised emergency procurement policy across headquarters, regional and country offices. The policy establishes clear modalities for emergency operations and prioritizes suppliers with proven emergency experience, including those holding long-term agreements (LTAs) with WHO or other UN agencies.</p> <p>Supplier and logistics arrangements – WHO maintains a portfolio of LTAs for critical items required during emergencies, as well as for shipping and logistics services. These LTAs are structured for rapid activation, ensuring immediate access to essential supplies and transport capacity when emergencies occur. Together, these measures demonstrate that WHO has established both the system and contractual modalities envisaged in the audit recommendation, thereby ensuring faster, more efficient and well-coordinated responses to global health crises</p> <p>WHO respectfully requests closure of this recommendation.</p>					
11	2021	R014	028-2021-HQ	WHO needs to adopt a risk-based approach to prevention by identifying the offices and units with high risk of misconduct and focus on outreach and strengthening of controls in these offices. Since the largest number of cases pertain to fraud, efforts should be made to increase awareness of fraud and preventive fraud controls. WHO may strengthen preventive measures like checking of antecedents before recruitment, integrity vetting for promotions, and rotation of staff in sensitive positions.	March 2022: It would be helpful if the recommendation could be rephrased to allow for the attribution of clear ownership for the recommendation.	The WHO response has requested rephrasing the recommendation. Since WHO has recently undergone a prioritization exercise, management may like to revisit the ownership aspect of this recommendation and consider making an assessment now since the response of March 2022 may require reframing on assessment. The recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
12	2020	R024	003-2020-EM	Before starting a limited competitive bidding process, WHO country offices (COs) should adopt a formal method for identifying potential vendors by assessing them against a predetermined criterion and duly record it.	Following EMRO SOPs on supplier solicitation, an intensive exercise is undertaken by issuing expressions of interest (EOIs) through the United Nations Global Marketplace (UNGM), newspaper announcements and email sharing to our list of suppliers, to conduct a market search and enrich the supplier list with competent evaluated suppliers. Three EOIs were announced on 23/2/2021 and closed on 10/3/2021 to cover three categories of categories: (i) printing services, (ii) IT equipment and services, and (iii) medicines and medical equipment. Evaluation is ongoing and due diligence visits will take place before finalization of the new list. Planned to be finalized by end of July 2021. (EOIs – copy attached) After finalization, more categories of supplies will be approached.	The response refers to the proposed action during 2022. Since no new update has been provided, the recommendation is kept open.			Y	
13	2021	R031	006-2021-HQ	We recommend that WHO finalizes the GPW 13 impact framework, as part of the WHO results framework, on a priority basis with defined timelines, to enable WHO to describe its contribution to outcomes and impacts.	(blank)	No response, the recommendation is kept open.			Y	
14	2021	R032	006-2021-HQ	We recommend that WHO prescribe timelines for the submission, processing and/or validation of data on the Triple Billion Progress Dashboard and ensure adherence to the timelines.	(blank)	No response, the recommendation is kept open.			Y	
15	2021	R035	006-2021-HQ	WHO may ensure the strengthening of existing processes and the introduction of new processes delineated in the update (document EB 148/27) to ensure improvement of the funding situation and achievement of the projected implementation of the planned expenditure during and by the end of the biennium.	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
16	2021	R003	031-2021-HQ	WHO may continue the refinement of the results framework, especially the output score card, to make it more objective, simpler and user friendly.	(blank)	No response, the recommendation is kept open.			Y	
17	2021	R004	031-2021-HQ	WHO may ensure that the Stellis system is configured to capture all key data for the main steps of the recruitment process so as to make the data more useful for tracking, necessary interventions and improvements for the recruitment function.	26/9/2025: The implementation of the recommendation is pending the launch of the new ERP (BMS) system, including the new Workday recruitment module 20/12/2023. Of 23 recommendations of the audit of the WHO recruitment system conducted by the Office of Internal Oversight Services (IOS) in 2021, 92% of them were closed by the IOS in 2022-2023, with only two recommendations remaining pending the launch of the new ERP (BMS) system. BMS development, including the new Workday recruitment system, will address the issues raised through the audit reports. We therefore propose to close this item.	Implementation of the recommendation has been mentioned as pending owing to launch of the BMS, including the new Workday module. The recommendation is kept open.		Y		
18	2021	R006	031-2021-HQ	WHO may address staff and funding constraints so that innovation may be addressed at the earliest so as to achieve the benefits envisaged from the initiative.	(blank)	No response, the recommendation is kept open.			Y	
19	2021	R007	031-2021-HQ	WHO may prioritize alignment between concept and process for strategic policy dialogue and other corporate processes, and strengthen country health information systems to ensure complete and updated data for the selection of countries for strategic policy dialogue.	(blank)	No response, the recommendation is kept open.			Y	
20	2021	R008	031-2021-HQ	WHO may continue its efforts towards instituting valid country cooperation strategies in all country offices, duly aligned with country support plans, whereby the impact of technical cooperation is objectively measured.	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
21	2021	R009	031-2021-HQ	WHO may consider completing a reassessment of the value addition of the Strategic Priority Coordination Group (Billion Network), and in the light of the result of the reassessment, an appropriate decision may be taken so that the overall objective of operationalization of new horizontal and vertical networks to support the GPW 13 implementation stays on track.	(blank)	No response, the recommendation is kept open.			Y	
22	2021	R010	031-2021-HQ	The Information Management and Technology Steering Committee may ensure that the tools (e-Workflow and eSignature) are utilized across all the offices and regions.	(blank)	No response, the recommendation is kept open.			Y	
23	2021	R011	031-2021-HQ	WHO needs to prioritize the implementation of initiatives interlinked with the “career pathways” initiative and address the challenges/needs identified to achieve the intended benefits.	<p>15/12/2024: The review and harmonization of all core predictable country presence (CPCP) positions has been finalized and the generic job profiles are now available for vacant funded positions to be filled. This work is now to be extended to all existing job descriptions (c. 9500) for the occupied positions across major offices. This harmonization process will address inconsistencies and align qualifications, job experience, knowledge, skills and competency requirements across various grade levels, technical areas and geographical locations. A high-level career development framework, with a list of job families, has been developed and finalized. The new BMS with the job catalogue concept, which has implications for Organizational and job design, recruitment, performance management and career development, has yet to be launched. Proposed new implementation is 31/12/2025.</p> <p>26/9/2025: The development of the job catalogue, which consists of generic job descriptions for all non-CPCP positions, has been delayed due to a lack of resources related to the financial crisis the Organization is facing. Most generic job descriptions for support functions (BOS) have already been developed. This work should be extended to technical positions.</p>	Considering that the implementation of the recommendation is in progress, the recommendation is kept open.		Y		

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
24	2021	R013	031-2021-HQ	WHO may follow up the last survey of 2020 to assess the level of staff buy-in and cultural change and undertake course correction, if required.	<p>26/9/2025: There has been considerable dialogue between HRT, the transformation team and the Office of the Director-General regarding the content of this survey. It has been put on hold because of the focus on the prioritization exercise, which will have significant cultural change within itself. The survey is being considered for after completion of the realignment process. This is linked to the development of the people strategy.</p> <p>15/12/2024: As previously reported, a new Organization-wide culture survey for WHO was developed and a survey administrator contracted to carry out this survey in 2023; however, the survey launch date remains postponed and is under consideration by senior management. We propose that the target implementation date be updated to 31 December 2025.</p>	With the prioritization exercise having a potentially significant impact on the cultural change, this exercise will have to be put off. The recommendation is assessed to have been overtaken by events.				Y
25	2023	R001	047-2023-HQ	WHO integrates different systems dealing with in-kind contributions across the Organization, facilitating timely recording, tracking, accounting and reporting of in-kind contributions. (High)	(blank)	No response, the recommendation is kept open.			Y	
26	2023	R003	047-2023-HQ	WHO reviews the policy of valuation of long-term voluntary contributions receivables, in view of changes in the circumstances on which these estimates are based. (High)	(blank)	No response, the recommendation is kept open.			Y	
27	2023	R004	047-2023-HQ	WHO lays down a mechanism to minimize controllable delays in procurements and to ensure, at the time of receipt of supplies, the adequate available shelf life of the medicines and equipment being procured and supplied (Medium).	Headquarters/POL response 18/2/2026: WHO acknowledges the audit observation regarding the limited movement and remaining shelf life of stockpiled polio vaccines, in particular monovalent OPV type 2 (mOPV2). The situation reflects a deliberate, risk-managed contingency strategy, not a controllable procurement delay. the mOPV2 stocks were intentionally maintained as a global insurance mechanism during the transition to novel OPV2 (nOPV2), which was initially deployed under the WHO Emergency Use Listing Procedure. This approach ensured outbreak response readiness in the event of supply, safety or regulatory risks related to nOPV2 and was consistent with Strategic Advisory Group of Experts on Immunization (SAGE) guidance and Global Polio Eradication Initiative (GPEI) contingency planning. With the progressive	The response of WHO is assessed to address the audit observation and recommendation is closed.	Y			

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
					stabilization of nOPV2 supply and policy recommendations limiting Sabin OPV2 use to exceptional circumstances, WHO, together with the United Nations Children’s Fund (UNICEF) and GPEI partners, formally initiated the orderly write-off and disposal of excess mOPV2 stock. This is documented through: (i) an endorsed memorandum requesting authorization for disposal of mOPV2 stock, approved through WHO governance channels; and (ii) a detailed note for the record describing stewardship, risk management and safe disposal arrangements for Sabin OPV2 stockpiles. Regarding procurement timeliness and shelf-life management, UNICEF acts as the procuring and stockholding agent on behalf of GPEI. WHO’s roles in demand forecasting, authorization and release of vaccines are formally defined through an LoA with UNICEF, including amendments, which address planning, coordination and accountability for vaccine supply. These measures demonstrate that WHO has an established mechanism to manage shelf life risks, minimize avoidable wastage and take corrective action when programmatic assumptions change. On this basis, the recommendation is considered implemented and closed.					
28	2023	R005	047-2023-HQ	WHO strengthens management of inventory for efficient utilization of procured items (Medium).	10/2/2026: Existing inventories can now be seen in the BMS, currently rolled out to most countries. This is being supported in a new warehousing and inventory management policy currently being circulated as final draft and soon to be issued.	The response of WHO is assessed to address the audit observation and recommendation is closed.	Y			
29	2023	R008	047-2023-HQ	WHO strengthens the process of evaluation and award for complex consultancy contracts and also ensures that provisions of procurement manual are complied with at all stages of the procurement process (High).	February 2025: To address this recommendation, management has revised the guidance for technical evaluation, reinforcing the importance of strict adherence to pre-established evaluation criteria. Specifically, evaluators are now explicitly required not to modify or introduce new evaluation criteria during the evaluation process, ensuring transparency, consistency and fairness in supplier selection. Additionally, as part of the strengthened governance framework, all evaluation team members will be required to sign a form for declaration of non-conflict of interest and confidentiality agreement. Full implementation will begin with Q2 2025. A copy of the declaration is attached as Annex 1 for reference. This enhanced process is expected to be fully implemented by May 2025. WHO remains committed to addressing the audit recommendation and ensuring that procurement evaluations are conducted with the highest standards of integrity and compliance.	The response appears to be prior to February 2026. Since we are now into March 2026 and the original implementation timeline was February 2026, recommendation is kept open. Not strictly following the procurement manual has been noticed during current audit.		Y		

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
30	2023	R009	047-2023-HQ	WHO implements a system for recording and monitoring of submission of declaration of interests across the Organization; and identifying appropriate level of resources for the ethics function to strengthen the accountability structure in the Organization (High).	30/9/2025: The system for recording and monitoring of declaration of interest (DOI) submissions has been implemented as WHO has two systems in place, one platform for annual DOIs of staff members and one independent experts system platform for DOIs of experts. In the most recent context of WHO reprioritization, the ethics function continues to have three fixed-term positions to ensure required accountability.	The response of WHO is assessed to primarily address the recording part, but whether system-wide monitoring is in place is not forthcoming from this response. The recommendation is kept open.			Y	
31	2023	R010	047-2023-HQ	WHO creates a mechanism for monitoring of action taken on the ethics advice and mitigation actions in a phased manner, starting at the headquarters and regional levels, and explores the feasibility of including this element in the internal control self-assessments of the concerned Organizational units (High).	30/9/2025: The Office of Compliance, Risk Management and Ethics, which is responsible for ethics, risk management and due diligence (ERD) keeps track internally of ethics advice and follows up the concerns raised. The follow-up is pursued in a confidential manner due to the sensitivity of the requests, and similarly to the Ombudsperson's function. A shared automated system would contravene the mandate of the ethics function and may potentially result in losing the trust of the workforce.	The response of WHO was assessed to address the audit observation and the recommendation is closed.	Y			
32	2023	R011	047-2023-HQ	WHO accelerates the implementation of the identified action plan to improve the investigation structure and capacity, as a matter of priority (High).	(blank)	No response, the recommendation is kept open.			Y	
33	2023	R012	047-2023-HQ	WHO establishes a mechanism to record and track the status of action taken on investigation reports; and establishes a formal mechanism, whereby the fact of a case being open for investigation is an input in the separation process of a staff and non-staff member (Medium).	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
34	2022	R015	043-2022-HQ	In view of the design and development of BMS IT application is under progress, a comprehensive consultative approach may be adopted for business process reengineering to gain efficiency in the other various processes.	26/9/2025: The Extend app, developed to automate WHO's statutory travel processes, is currently in the development phase within the BMS. Once the automation is finalized, the implementation of the related recommendations can be validated. The design documentation and business process flows have already been shared in earlier updates.	Since the action on the recommendation is still under progress with the phased rollout of the BMS, the recommendation is kept open.		Y		
35	2022	R023	043-2022-HQ	We recommend WHO to develop a procedure to update active supplier data to avoid duplicity and fixation of end-date of ex-employees/employees suppliers who are not engaged with WHO.	<p>28/11/2023: The Global Finance (GFI) Encumbrance Team conducts regular reviews of active suppliers to avoid duplication, on top of the duplication check already configured in the GSM during the creation of suppliers. Attached is one of the examples of efforts done on this regular quality check for supplier-related data in terms of duplication check. This example shows the actions taken, including communication with the responsible officers to review the list of duplicate suppliers extracted and identified from the GSM via SQL, and the results of deactivation action completed in the GSM after confirmation was received from the responsible officers.</p> <p>Please find attached relevant supporting documents.</p> <p>Ex-employee status is updated by HR and the data is interfaced from HR to Finance on the standard Oracle HRMS/Finance interface. This interface has not been changed since the GSM went live, and no change will be considered given that the BMS project is under way.</p> <p>Given the efforts to avoid duplication and address the duplication demonstrated above and the limitations of the GSM system as regards ex-employee data, we therefore request the External Auditors to kindly consider closure of this recommendation.</p>	Although the issue of the fixation of the end-date of ex-employees/employees' suppliers that are not engaged with WHO has been referred to as neither considered under the GSM since go-live, nor under BMS, the response of WHO indicates it is an acceptable risk for the Organization. Since post-2022 we have not yet issued an observation on the issue, the recommendation is closed.	Y			
36	2022	R024	043-2022-HQ	The incident management team should maintain an inventory of all software applications being used in WHO, along with details of services being provided.	Henning B 19/2/2026: The business case was partly funded by the IT fund in early 2025 and the configuration management database project is currently ongoing. The application portfolio management is part of this project and will initially be a framework that IT can further build on, with the main scope being the new business systems and applications implemented under the BMS. The expectation is that this will be in place six months after the last BMS go-live, i.e., Q4 2027.	Since the compliance is pending, the recommendation is kept open.		Y		

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37	2023	R028	046-2023-HQ	We recommend that the CEM, software project management (SPM) and ePQS be considered a cohesive bundle in the BMS project. SPM is already part of the BMS and given the fact that the CEM and ePQS are operational, it would need to be integrated into BMS, when ready.	The CEM, SPM and ePQS are all residing on the same platform (Salesforce), so they are sharing in many instances the same objects. The CEM is planned to be fully integrated with SPM and Workday as part of the CEM for BMS project planned, to be delivered later in 2024. The ePQS will not be integrated with SPM but will continue to share the same platform.	Since the compliance is in progress, the recommendation is kept open.		Y		
38	2023	R029	046-2023-HQ	We recommend leveraging Lemon Learning to address capacity-building risks in the CEM.	A working group was established to develop 10 Lemon Learning modules. These have principally covered funding opportunity and accounts processes in the CEM to support the creation, allocation and management of voluntary contributions as part of the end-to-end process. The modules have been developed and their testing is in progress. Once the enhancements are implemented and further tested, the modules will go live in 2024.	The modules were expected to go live during 2024. However, update/ confirmation on this is awaited. Since the compliance is in progress, the recommendation is kept open.		Y		
39	2023	R031	046-2023-HQ	We recommend the CEM team to extend the CEM platform to hosted entities as well, so that they can also derive the same business transformations that WHO has achieved. Further modalities may be worked out by WHO by collaborating with the hosted entities.	<p>A decision was made at the end of 2023 to integrate hosted entities into the CEM as part of the system's integration into the BMS environment. This has been planned for and business requirements drafted, in cooperation with the development team, for the integration of SPM and the CEM in BMS. Full integration is, as far as PRP understands, due with the go-live of BMS later in 2024.</p> <p>The IARC has been granted some access to the CEM to start understanding how it is set up, but otherwise the recommendation comes a little early to be closed. Currently, pending the BMS integration, the CEM is not configured to support non-WHO entities. The integration of other entities (including IARC) into the CEM will also imply changes/enhancements to the CEM system itself, on which work is continuing to be undertaken with the system developers.</p>	Since the compliance is in progress, the recommendation is kept open.		Y		

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40	2023	R032	046-2023-HQ	We recommend that the CEM team should bring in identified mitigation measures in quality of service for incident resolution before service-level agreement (SLA) enforcement starts.	SNOW was configured to support the SLA in Jan 2023. Progress was closely monitored and steps were taken to ensure the team would meet the SLA once these are enforced, starting in April 2023. The team was successful in meeting the SLA for April 2023. The SLA report is attached.	The SLA report was not available. The recommendation is kept open.		Y		
41	2023	R033	046-2023-HQ	We recommend that the IT landscape covered under BMS be divided into meaningful business processes, sub-processes and activity.	20/2/2026: WHO maintains and continuously updates the enterprise capability map (BMS Process Taxonomy) in alignment with system development activities. This capability map serves as the authoritative reference for end-to-end business processes and is consistently used to support cross-system testing coverage, change impact assessments and change-management documentation. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Since the enterprise capability map (BMS Process Taxonomy) is being maintained and used as per WHO response, the recommendation is closed.	Y			
42	2023	R034	046-2023-HQ	We recommend that to-be process documentation should be created before the configuration/development workshops for the components/phases where the same have not been started. This documentation must be prepared by the BMS team, business owner and small and medium-sized enterprises (SMEs), in collaboration, and published. Any process change must be approved by the business owner before the design of the application is started.	20/2/2026: Given the contractual constraints and the impracticality of renegotiating implementing-partner methodologies mid-project, WHO continues to follow the methodologies contractually agreed for each system component. To strengthen documentation coverage in Workday, all pending design items have been formally documented for business-owner decision and approval before configuration. As part of the integration design and build phase (supporting the AA+ initiative), all design documents have been systematically reviewed, validated and cleared by both BMS and business-owner representatives to ensure governance. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the WHO response and considering that all pending design items have been formally documented for business-owner decision and approval, the recommendation is closed.	Y			

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43	2023	R035	046-2023-HQ	We recommend that to-be process documentation for components/phases where design workshops are in progress or completed should be created right away. This documentation must be prepared by the BMS team, business owner and SMEs, in collaboration, and published. Any process change must be approved by the business owner before the design of the application is started.	20/2/2026: This documentation is part of the business capability map (see recommendation R007 above) We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the WHO response and considering that this documentation forms a part of business capability map, the recommendation is closed.	Y			
44	2023	R036	046-2023-HQ	We recommend that detailed documentation, along the lines of either software requirements specifications (SRS) or user stories, need to be created for all modules implemented under Workday.	20/2/2026: WHO maintains its previous position of not SRS or user-story documentation for Workday, as this is not aligned with the Workday implementation methodology. Instead, WHO relies on the business capability documentation referenced under recommendation R007 above. For other solutions, such as the SPM and the CEM, WHO follows this practice in line with the approach adopted by the development team from Wipro, WHO's implementing partner for Salesforce solutions. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the response of WHO and the reasoning provided for the approach adopted, similar to that of other solutions like CEM, the recommendation is closed.	Y			
45	2023	R037	046-2023-HQ	We recommend that integration dependencies and data migration dependencies may be drawn out based on the to-be process documentation and gaps in the existing strategy may be filled.	20/2/2026: Integration and data-migration dependencies continue to be incorporated within the integrated plan, which is updated on a regular basis (see also response to recommendation R014). We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the review of the BMS Programme Board minutes of 2025, it is assessed that data migration risks persist and hence, the recommendation is kept open.		Y		
46	2023	R038	046-2023-HQ	We recommend that, irrespective of the methodology followed, there must be a scope sign-off between WHO and the contractor based on the to-be process documentation.	20/2/2026: WHO maintains that this recommendation is not applicable to the Workday contract, which was established on a time and materials basis prior to the audit. Nevertheless, during the development of the integrated plan, WHO has worked closely with all vendors to detail cost estimates up to and including the planned phased go-lives, ensuring transparency and governance. We will provide the required	The WHO response highlights ongoing vendor engagements within the integrated plan update to address	Y			

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				Any additional time taken by the contractor to achieve the to-be process should be penalized and the costs relating to the same should be borne by the contractor.	evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	costing details and hence, recommendation is closed.				
47	2023	R040	046-2023-HQ	We recommend that an overall solution road map needs to be created, considering all the processes holistically instead of component-wise.	20/2/2026: BMS has received BMS Programme Board approval for the deployment of the BMS solution as an integrated, complete system. This road map includes a Project Board-endorsed phased go-live approach for the individual BMS components, ensuring alignment and coordinated delivery. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	The WHO response highlights the Project Board-endorsed phased go-live approach, and hence the recommendation is closed.	Y			
48	2023	R042	046-2023-HQ	We recommend that for HCM and Finance module, the business administrators may be identified and leveraged in configuring the rules relating to WHO. This will help in building the capacity of WHO, increasing the level of engagement with SMEs and confidence and trust in the component.	20/2/2026: Due to the current and further constrained financial environment, WHO is not in a position to add any new resources to the BMS project. The BMS continues to work directly with business owners and subject-matter experts to ensure that configuration reflects WHO requirements and institutional knowledge is maintained. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	The response highlights WHO-wide budget situation, and thus the recommendation is kept open.		Y		
49	2023	R043	046-2023-HQ	We recommend that crucial project risks need to be identified on a timely basis and formally communicated to the Programme Board.	20/2/2026: Risk identification and escalation form a standing agenda item at all BMS Programme Board meetings. Risks are formally reviewed, updated and monitored as part of routine governance. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the response, since risk identification is a standing agenda item at all Programme Board meetings, the recommendation is closed.	Y			

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50	2023	R044	046-2023-HQ	WHO should monitor closely the risk arising out of two different contracts having been signed with the core ERP vendors.	20/2/2026: WHO actively monitors and mitigates risks through current weekly Executive Connect meetings involving executive sponsors from WHO, Workday and ONE, as well as through regular governance meetings with directors of administration and finance (DAFs), business directors, BMS leadership and Workday/ONE programme leads. This meeting has also been extended to EY and Wipro, which are involved in integration design and build as well as the IPSAS compliance required for the supply go-live. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the response of WHO, the recommendation is closed.	Y			
51	2023	R045	046-2023-HQ	The TCO cost estimate and the project budget expenditure statement, the recurring costs (run period) should be integrated and the overall BMS project cost and time overrun be unambiguously reported to the Programme Board.	20/2/2026: The Programme Board has been provided with the initial estimates of post-go-live running costs. The BMS project continues to collaborate closely with the WHO IDT department to refine the operational support model for BMS and ensure accuracy of recurring cost estimates, which was presented to the Director-General in February 2026. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the response of WHO, since post go-live costs have been presented to the Director-General, the recommendation is closed.	Y			
52	2023	R046	046-2023-HQ	The perceived high risk of time and cost overruns, in case the project rollout is delayed compared to phases and options presented to the December 2022 Programme Board, should be monitored closely and the anticipated time and cost overruns reported to the Programme Board on a fortnightly basis.	20/2/2026: The BMS Programme Board reviews and approves all revisions to the project plan, including the timeline and cost adjustments. The BMS project provides detailed analysis of all subcomponents and any changes to scope, schedule or budget are formally submitted to the Programme Board for review and approval. We will provide the required evidencing documentation upon request through email, as this SharePoint site is not suitable for transmitting sensitive information.	Based on the response of WHO, since the Programme Board reviews and approves all revisions to plan, scheduled and budget, the recommendation is closed.	Y			
53	2022	R047	044-2022-EU	We recommend that the output scorecard system be reviewed to ensure weightages to utilization of funds against planned costs. We recommend that EURO explore the possibility of evaluation of the scoring process being peer-	15/10/2024: <ul style="list-style-type: none"> For the Programme budget 2022–2023 end-of-biennium assessment, EURO will introduce a peer-review mechanism, whereby the scores of one unit within each of the eight divisions will be peer-assessed, and a total of five country offices (one per each of the five CPCP-typology). Peer reviewers will be from another budget centre, and overall results of the exercise will be reviewed by senior management and shared with the scoring units. 	The response indicates no update to the recommendation post-Q2 2024. As action by the management is in progress, the		Y		

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				reviewed by an independent body to ensure better transparency and measurement of result accountability, so that scores are awarded only for the programmes/ activities carried out. We recommend that EURO devise a system to monitor and report the compliance to the outputs mentioned in the biennial collaborative agreements, as outputs not executed are escaping review in the present system.	<ul style="list-style-type: none"> Further guidance on self-assessment will be shared with all units conducting the scoring exercise. Recommendation status: in progress, with an expected completion date of Q2 2024. Peer review at the end of the biennium was proposed by the PRM and not endorsed by the EPC. It is documented in the minutes of the Programme Committee. For the mid-term review, EURO will pilot a joint assessment with selected Member States. We propose to close the recommendation as delivered. 	recommendation is kept open.				
54	2022	R048	044-2022-EU	We recommend that EURO consider recording the support activities conducted for achieving the results, instead of reporting only on the achievements in their future results reports (including the mid-term reports for the Programme budget 2022-2023).	<p>15/10/2024: EURO will introduce in the subsequent results report (end-of-biennium, full 24-month, Programme budget 2022–2023) the additional narratives of support activities that contributed towards the overall results achievement.</p> <p>Recommendation status: in progress, with an expected completion date of Q3 2024.</p> <p>The 2022–2023 report in combination with the reporting on the web portal, provides an extensive list of activities undertaken to achieve results. Should be closed.</p>	The response indicates no update to the recommendation post-Q3 2024. As action by the management is in progress, the recommendation is kept open.		Y		
55	2022	R049	044-2022-EU	We recommend that the award managers address the cause for the delayed submission of donor reports (financial and technical) by further strengthening regular follow-up in order to maintain their commitments towards meeting donors' expectations.	<p>15/10/2024: EURO is introducing an optimized donor reporting, electronic/automated, monitoring/reminder system. EURO senior management will periodically monitor this key performance indicator (KPI) of the timely submission of donor reports.</p> <ul style="list-style-type: none"> Recommendation status: in progress, with an expected completion date of Q1 2025. All award managers are informed on a monthly basis of upcoming and passed deadlines for reporting on donor agreements. There is an automatic system in place. We propose to close the recommendation as delivered. 	The response indicates no updated action post-Q1 2025. As action by the management is in progress, the recommendation is kept open.		Y		

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56	2024	R001	060-2024-HQ	A close monitoring of the accruals by the country offices and regional offices is needed to ensure that accruals are made in a timely fashion. (Medium)	<p>A close monitoring of accruals is performed at all levels of the Organization. We acknowledge the audit recommendation made during the review of the 2023 Financial Statements and have taken steps to reinforce existing controls. As part of these actions, direct implementation POs with remaining encumbrances are systematically reviewed at year-end to confirm whether activities took place in the previous year and, if so, to ensure that the corresponding accruals have been raised. Since DI POs do not require receipts in the GSM by nature, this additional review step provides an important safeguard to ensure the completeness and accuracy of accruals.</p> <p>The completeness of accruals is now also confirmed by regional directors and assistant directors-general through the representation letter, and in addition BFOs have been reminded during the closure process to ensure complete reporting of accruals. This is visible in the increase of the accrued expenditure balance between 2024 and 2025. The Organization's broader accrual monitoring mechanisms remain reliable and effective.</p> <p>In view of the actions taken, we respectfully request the closure of this recommendation.</p>	Based on the response of WHO, this recommendation is closed.	Y			
57	2024	R002	060-2024-HQ	We recommend that WHO ensures that year-end bank reconciliations provide full details of all items reconciled and discrepancies, if any, between the cash certificate and the corresponding cash book balance (as per the general ledger) or imprest account (as per the general ledger), are explained in full.	<p>The bank reconciliation process is closely monitored at both regional and headquarters levels. Headquarters/FNM requires a quarterly status report for all WHO imprest accounts. Progress has been made in addressing the reconciliation issues noted in past audits, recognizing that WHO country offices often operate in very challenging environments that can affect the timeliness and completeness of financial documentation.</p> <p>Despite these operational constraints, continuous improvements have already strengthened reconciliation practices across offices. The implementation status of this recommendation is in progress.</p>	Since the issue has been reviewed and commented in the current audit, this recommendation is closed.	Y			
58	2024	R003	060-2024-HQ	WHO expedites the disposal of expired items following a graded approach, starting with warehouses holding maximum proportion of expired items, while factoring in the method and cost of disposal prescribed by the laws of the respective countries where it is stored.	(blank)	No response, the recommendation is kept open.			Y	

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59	2024	R005	060-2024-HQ	We recommend that WHO-F adhere to prescribed procedures in all cases of fund raising from donors.	(blank)	No response, the recommendation is kept open.			Y	
60	2024	R007	060-2024-HQ	WHO should develop a mechanism to monitor the purchase orders placed through UNICEF for the timely delivery of medicines and other medical supplies.	Headquarters/POL response 18/2/2026: WHO has strengthened its governance and oversight framework for vaccine procurement conducted through UNICEF by formalizing roles, responsibilities and monitoring arrangements under an updated memorandum of understanding (MoU) with UNICEF, supported by the LoA and its amendments. Under this framework, UNICEF is responsible for procurement, contracting, storage and delivery of vaccines; WHO is responsible for epidemiological assessment, demand forecasting, authorization of release and programmatic oversight; and coordination mechanisms are in place to monitor supply status, delivery timelines and stock management through regular information exchange and joint decision-making structures. The updated MoU and LoA provide the documentary basis requested by the audit to demonstrate that WHO has a defined mechanism to monitor purchase orders placed through UNICEF, including escalation and corrective actions, where required. Accordingly, the audit recommendation is considered implemented and closed.	Based on the response of WHO, the recommendation is closed.	Y			
61	2024	R010	060-2024-HQ	We recommend that WHO consider the creation of a centralized data repository for services POs to allow oversight on the status of deliveries, efficient resource management and the effective implementation of policies and procedures.	With the impending decommissioning of the GSM procurement module, management will address this recommendation through the procure-to-pay module of Workday, the new integrated ERP system that will replace the GSM procurement module. This implementation is scheduled for Q1 2026, aligning with WHO's broader transition to a unified supply-chain model. This strategic approach ensures that the new system will effectively support comprehensive data management and oversight capabilities for service procurements.	Since the compliance is in progress, the recommendation is kept open.		Y		
62	2024	R011	060-2024-HQ	WHO should monitor the use of this provision and justify its application in every instance.	Management considers the audit recommendation to monitor and justify the use of retroactive procurement approvals to be fully implemented. To address the increasing instances of retroactive or fait accompli cases, management has instituted the following measures: 1. Policy revision (effective 1/8/2023): enhanced oversight: paragraph 80(e) of section VI.1.3 of the eManual on the procurement process mandates that all fait accompli	Based on the response of WHO, this recommendation is closed.	Y			

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					<p>cases at headquarters require clearance by the budget centre manager before submission to the CRC. In regional offices, these cases must be routed to the DAF prior to review by the Regional CRC.</p> <p>2. Additional measures (effective 12/2/2025): preventive controls: paragraphs 10–30 of section X.2.2 of the eManual on GSM obligation documents emphasize that no work shall be undertaken or formally agreed to by WHO before completing the relevant obligating documents (GSM purchase order and non-GSM committal contract, where applicable). These measures ensure the rigorous monitoring and justification of any retroactive procurement actions. Management considers this recommendation to be effectively addressed and requests its closure.</p>					
63	2024	R012	060-2024-HQ	WHO should prioritize cases where purchase requisition (PR) deadlines are not met, establishing both priority levels and risk scores for cases received post-SOP issuance. Additionally, a mechanism should be formulated to link allegation pendency with staff separation process.	3/10/2025: The IOS has in place a priority matrix for PRs, with a 30-day completion timeline. The CMS for IOS is able to track PRs not completed in 30 days, which are reprioritized.	The response is assessed to address only one part of the recommendation and hence the recommendation is kept open.		Y		
64	2024	R013	060-2024-HQ	WHO should adhere to the due diligence, risk assessment and risk management requirements outlined in the Framework of Engagement with Non-State Actors (FENSA) for engagements with non-State actors. Additionally, WHO should consider upgrading the Register of non-State actors by uploading information on all non-State actors engaging with WHO.	The Secretariat reviews proposals involving non-State actors in line with FENSA requirements, including due diligence, risk assessment and risk management. To strengthen FENSA implementation, the responsible unit has delivered regular briefings to FENSA focal points, published an updated handbook for non-State actors and launched the “Introducing FENSA” e-learning course; therefore enhancing understanding and consistent application of FENSA across the Organization. Ongoing financial constraints have limited enhancements to the WHO Register of non-State actors.	Based on the response, the recommendation is closed.	Y			

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
65	2023	R014	056-2023-HQ	We recommend that projects of the Supply Chain Transformation Strategy should have realistic timelines for every project, along with milestones. The projects should be closely monitored to ensure timely completion as per target timelines and to mitigate the risk of time overruns for achieving the long-pending goal of integrated end-to-end supply-chain management.	September 2025: WHO considers this recommendation implemented. The Supply Chain Transformation road map for 2022–2024, approved in March 2022, established clear timelines, milestones and monitoring mechanisms across 12 projects. The road map was delivered within the planned time frame, with key objectives achieved, including the launch of the emergency procurement portal (BMS wave 1); the deployment of an integrated ERP supply-chain model (logistics, the transport management system (TMS), warehousing, shipping); the implementation of the revised procurement policy (1 August 2023); and the rollout of the emergency procurement policy (1 May 2024). The road map formally concluded in December 2024, demonstrating that realistic timelines and milestones were set and closely monitored. Building on lessons learned, WHO will from 2025 onwards focus on expanding ERP functionalities, integrating warehousing and distribution networks, and advancing digitalization and sustainability. These represent future enhancements, not unfinished deliverables. Accordingly, WHO confirms that the audit recommendation has been met and respectfully requests closure of this observation.	Considering the response of WHO, the timelines and milestones have been assessed as completed as envisaged, and the recommendation is closed.	Y			
66	2023	R015	056-2023-HQ	We recommend that WHO/SUP increase Organizational capacity and develop SOPs for the quality assurance of medical procurement to ensure risk mitigation and effective compliance with the quality assurance policy of WHO.	September 2025: In response to the audit recommendation to strengthen Organizational capacity and develop SOPs for quality assurance in medical procurement, WHO has taken concrete steps to ensure effective compliance with the quality assurance policy. In 2024, WHO engaged a consultant specializing in quality assurance to develop SOPs aimed at enhancing risk mitigation and ensuring adherence to the quality assurance policy in medical procurement. The SOP for the optimum shelf life for modules/sets/units of emergency health kits has been finalized and successfully rolled out across WHO headquarters, regional offices and country offices (on 23 January 2025). The finalized SOP is attached for reference. Management, on 1/5/2024, also launched and rolled out the quality assurance process flow for procurement of health products, which details when, where and who carries out the quality assurance for health products when they are being purchased. The process flow diagram and accompanying notes are attached. Furthermore, management has recognized the need for sustained quality assurance oversight and has recruited a quality assurance manager at the P5 level, who reported in May 2025, reinforcing WHO's long-term commitment to strengthening quality assurance in medical procurement. In July 2025, two additional SOPs (namely (i) the SOP for handling quality complaints and (ii) the SOP for handling recalls) were finalized and rolled out. They also include forms to be filled while raising complaints or requesting recalls. These have already been implemented and rolled out in July 2025. With these measures in place, WHO has effectively addressed the audit recommendation, ensuring a robust framework for quality assurance and risk mitigation in medical procurement.	Based on the management response, recommendation is closed.	Y			

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67	2023	R018	056-2023-HQ	We recommend that WHO/SUP ensure that the freight forwarders report on all the KPI details required to be captured in terms of their LTAs and measure their performance from the perspective of timeliness.	September 2025: Implementation of this recommendation was tied to the signing of new global freight forwarding LTAs, which have just been finalized. With the LTAs in place, management has consolidated the full Annex G KPI set out in the LTA and requested freight forwarders to incorporate additional categories, including invoicing, reporting, complaints handling, communication, emergency delivery and GHG-related quotation data. A draft KPI reporting template has been prepared to standardize submissions across all vendors, with feedback from forwarders expected during October 2025. Following this, the unified template will be finalized and rolled out to ensure systematic performance monitoring and review. Management therefore confirms that the recommendation is under implementation, with the final reporting framework expected in Q1 2026, and will share the unified KPI report template with auditors once completed.	The response suggests that Q1 of 2026 is the target date for implementation. However, there is no further update. Hence the recommendation is kept open.		Y		
68	2023	R020	056-2023-HQ	We recommend improving the data quality, timely updating of data, monitoring to ensure completeness of data through management information systems (MIS) and enhancing the details being captured in the TMS, to the extent feasible. Further, it is recommended that MIS reports be designed to measure efficiency of the SHP function, enabling effective monitoring.	February 2025: Management plans to implement these improvements following the full deployment of the new ERP system anticipated by the end of 2025. This strategic timing ensures that enhancements are built upon a robust and unified technological foundation, facilitating effective monitoring of the SHP function and comprehensive data management.	The target date on the basis of response was December 2025, which has passed. Since there is no further update, the recommendation is kept open.		Y		
69	2023	R021	066-2023-HQ	WHO may consider putting in place a long-term strategy for enhancing flexible funding for each of the three outcomes of health preparedness, prevention and emergency response under strategic priority 2, and building a strong case for enhanced donor support for health preparedness.	WHO is already responding to this recommendation through the investment round, which will take place in November 2024. This includes dedicated material and briefings to donors specific to WHE's work under the protect pillar of the GPW 14, including preparedness, prevention and response. More specifically, a dedicated chapter on WHE's work is included in the WHO investment case; a dedicated investment case pull-out on WHE's work is being developed; dedicated PowerPoint presentations have been developed; and as at July 2024, two separate briefings to donors have been held, specifically on "Protect", with a further deep dive planned for five major donors by end-July 2024. More initiatives are expected to take place in 2024 leading up to the investment round, with emphasis given to WHE's work under the protect pillar.	The investment round has taken place. However, it is not clear if the investment round of WHO can be assessed as the long-term strategy and WHO plans corresponding to this recommendation. Until that time, the recommendation is kept open.		Y		

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70	2023	R024	066-2023-HQ	WHO should lead the global effort in advocacy and strengthening of country health preparedness plans, in active collaboration with Member States that are falling behind in health security and response preparedness.	<p>Publish WHO's new global national action plans for health security (NAPHS) implementation guidance to support countries in NAPHS development (August 2024) rollout and to implement the e-NAPHS platform to support countries in monitoring and strengthening health emergency preparedness capacity-building efforts (ongoing until Dec 2024).</p> <p>Implement two NAPHS training workshops in WHO's regional offices to train national planning officers in NAPHS process and methodology (December 2024).</p> <p>Advocate NAPHS globally and align it to global resource mobilization efforts (i.e., pandemic fund, development bank FP, etc.) (December 2024).</p> <p>Provide technical support to selected countries in NAPHS development, in particular to those countries who recently completed a JEE v3 (December 2024).</p> <p>Develop and publish a policy brief on how NAPHS needs to be aligned and rooted within national health system planning and budget lines (December 2024).</p>	It is not clear from the response if this is a planned strategy or whether these deliverables have been achieved. The recommendation is kept open.			Y	
71	2023	R025	066-2023-HQ	WHE should consider linking various databases of signals in a common Cloud-based platform which is connected to the Event Management System (EMS) for a seamless flow of information and for strengthening the analytics capacity of the system.	<p>In order to improve the flow of information and the quality of data related to the detection and verification processing of signals, WHO rolled out a signal application in March 2022, following six months of piloting. The work on signal application commenced in 2019, however, was put on hold due to the COVID-19 pandemic. The signal application is designed to provide an overview of signals detected by WHO headquarters and regional offices.</p> <p>The rollout to regional offices is planned in Q3 2024; however, it is dependent on the improvement of functionalities of the current application and development of associated training materials.</p> <p>The WHE ARC/PHI team is working on improving the existing platforms (EIS, EMS) to reduce the need for separate data entries and improve the overall data quality as well as to situate all three interfaces (SignalApp, EMS and EIS) on the same underlying platform. By integrating the data from across these three interfaces into one system, it will facilitate standardized analytical outputs for both internal and external reporting and provide a unified database with a predefined, user-driven "dashboard", easily modifiable to meet user needs. For data view, the HEMS (Health Emergency Management Suite) will capture data from signal, event, emergency and include a shared document repository.</p>	The response has not been updated and as previously assessed, the reply indicates only the plan of action and not the action taken. Since the compliance is in progress, the recommendation is kept open.		Y		

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					The aim is for the improved EMS and EIS to be ready in 2025, depending on the budget. In the interim, the WHE ARC/PHI team is compiling a reference repository for data needed under the International Health Regulations (2005) manually and is managing data together with the regional offices for the mandated reports, using alternative data storage options.					
72	2023	R026	066-2023-HQ	WHO may consider reviewing the threshold for notifying the UN Secretary-General in the updated Emergency Response Framework (ERF) 2.1 for grade 2 emergencies, with provision for activation of level 3 procedures on a case-to-case assessment of grade 2 emergencies.	The recommendation is noted and will be reviewed at the senior level to determine its feasibility, desirability and positive or negative impact on operational processes to determine any appropriate next action steps.	Since the recommendation response involves a review call which has not been taken yet, the recommendation is kept open.		Y		
73	2023	R027	066-2023-HQ	In order to improve transparency and uniformity in procedures leading to determination by the Director-General of an emergency as a public health emergency of international concern, WHO may consider developing a detailed SOP for RRAs for referring an event for review by the International Health Regulations (IHR) Emergency Committee, in accordance with Article 12 of the International Health Regulations (2005).	The WHO rapid risk assessment (RRA) internal guidance version 2.0 (2018), aligned with ERF 2.0, took into account the RRAs assessed as high or very high risk to be shared with the United Nations system as part of the broader target audience that comprises the WHO regional emergencies directors and regional directors, WHO representatives, WHE managers and unit heads across the three levels of the Organization, focal person(s) in relevant technical programmes outside WHE, focal points of the Global Early Warning System for Major Animal Diseases, including Zoonoses, and the steering committee of the Global Outbreak Alert and Response Network. The current updated RRA internal guidance, version 3.0, has been aligned with ERF 2.1. The established RRA working group across the six WHO regions is currently reviewing the piloting process of the updated RRA template and integrating the final recommendations derived from the piloting process and the IHR Review Committee recommendations, where a specific section is anticipated to be integrated regarding the four levels of risk assessment (very high, high, moderate and low) and the specific provision for activation to be recommended. The proposed updated RRA internal guidance, version 3.0, could be further available on the WHE/RRA web section, following the clearance procedures for publication.	The response has not been updated and accordingly the recommendation is kept open.		Y		

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74	2023	R028	066-2023-HQ	We recommend that WHO lead the advocacy for an international network of technical and financial partners (for development of vaccines) cutting across diseases, following the principle of One Health.	This recommendation seems to request that WHO lead the advocacy for an international network of technical and financial partners for the development of cholera vaccines. We do not think that WHO should lead a new partnership for cholera vaccines, this is the mandate of Gavi, the Vaccine Alliance: its mission is to save lives and protect people's health by increasing equitable and sustainable use of vaccines. Gavi is already leading this advocacy role and maintains constant links with technical and financial partners for the development of vaccines, in particular cholera. Therefore, Gavi should lead this advocacy international network of technical and financial partners, with the active support of its main partners, including the WHO, UNICEF, the World Bank and the Bill & Melinda Gates Foundation. Asking WHO to lead this advocacy for an international network of technical and financial partners would first be a duplication and could in addition create more confusion and eventually be counterproductive. The Global Task Force on Cholera Control (GTFCC) is the partnership managing all the cholera issues from preparedness to outbreak control, including vaccination. Discussions among technical experts and financial partners already exist within the GTFCC for the development of cholera vaccines. Furthermore, the recommendation on cholera vaccines should not mention a One Health principle, as cholera is a human disease only, not a zoonotic disease.	It is assessed that the WHO response needs to be taken into the context of its mandate. Gavi is assessed to be adequately placed to address the issues under recommendation. The recommendation is closed.	Y			
75	2023	R029	066-2023-HQ	The WHE may consider functional restructuring and consolidation of functions and resources on the principle of One Programme. This may be expeditiously done to have an updated and approved Organizational structure, with consistent strategic objectives in place.	The Organizational structure of WHO has now uploaded.	It needs to be confirmed where the new Organizational structure of WHO has been uploaded. Further, whether it is pre or post reprioritization is not clear. Recommendation is kept open			Y	
76	2023	R030	055-2023-HQ	WHO may consider committing itself to this significant project by allocating resources; and the progress may be reported on a quarterly basis to an appropriate committee, in a manner compatible with WHO's Project Management Framework.	(blank)	No response, the recommendation is kept open.			Y	

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77	2023	R031	055-2023-HQ	We recommend that remaining work on the country portal for data collection for communications and data calendar, which are the major solutions to address data fragmentation and reporting burden of Member States, be expedited.	(blank)	No response, the recommendation is kept open.			Y	
78	2023	R032	055-2023-HQ	We recommend that project milestones be set for the different components of the World Health Data Hub (WHDH) and its implementation monitored by the Data Governance Committee.	(blank)	No response, the recommendation is kept open.			Y	
79	2023	R033	055-2023-HQ	We recommend that the importance of collecting and providing disaggregated data be advocated to all Member States.	(blank)	No response, the recommendation is kept open.			Y	
80	2023	R034	055-2023-HQ	We recommend that the inputs of the WHO Division of Data Analytics and Delivery for Impact developed through stocktakes be integrated with budget preparation activities.	(blank)	No response, the recommendation is kept open.			Y	
81	2023	R035	055-2023-HQ	We recommend that a list of intervention priorities (accelerated scenarios/stocktakes) suggested by WHO for Sustainable Development Goals (SDGs)/outcome priorities based on the data, and their acceptance or otherwise by Member States, be prepared for dissemination and transparency, so that the reasons for Member States not considering them will be on record.	(blank)	No response, the recommendation is kept open.			Y	

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82	2023	R036	055-2023-HQ	We recommend that integration between the SPM module of the BMS and the WHDH be considered for budget formulation.	(blank)	No response, the recommendation is kept open.			Y	
83	2023	R037	055-2023-HQ	We recommend that WHO consider having regular Data Governance Committee meetings at senior management level for decision-making and advocacy, with defined roles and responsibilities. It may have a structure put in place defining the roles and responsibilities, where representation would be inclusive of headquarters as well as regional offices. In such a structure, the role and responsibilities of other departments should also be clearly defined.	(blank)	No response, the recommendation is kept open.			Y	
84	2023	R038	055-2023-HQ	We recommend that WHO consider constituting a steering committee, with adequate representation from all levels and departments of WHO, for decision-making.	(blank)	No response, the recommendation is kept open.			Y	
85	2023	R039	055-2023-HQ	We recommend that KPIs be prepared and submitted to the Data Governance Committee for periodical monitoring and discussed within the hub and spoke.	(blank)	No response, the recommendation is kept open.			Y	
86	2023	R040	055-2023-HQ	We recommend WHO to consider prioritizing the implementation of data protection policy and availability of structure for data protection and privacy, at the earliest opportunity.	(blank)	No response, the recommendation is kept open.			Y	

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87	2023	R042	057-2023-AF	Management should put measures in place to ensure that all country offices have a valid Country Cooperation Strategy with Member States.	We have made significant advancements in implementing the recommendations. To date, 35 of 47 countries have validated their CCSs. Of these, 17 have been published in IRIS (public), while 18 are in the process of being published. The remaining 12 CCSs are at various stages, including dialogue and review at the country level. We conduct weekly follow-ups to ensure continuous progress. See attached the tracking sheet with links to the published CCSs and also the SOP we have been implementing for the development and approval of CCSs.	The response has not been updated. Thus, the recommendation is kept open.		Y		
88	2023	R043	057-2023-AF	Management should address the cause of delay or non-submission of donor, DI, DFC and GLoA reports by strengthening regular follow-up.	<p>20/2/2026: Progress on reporting (see reports attached): As of the date of preparation of this report, our records indicate the following status of outstanding reports: DI reports: 16 outstanding reports across nine budget centres; DFC reports: 22 overdue reports across four budget centres; GLoA reports: three overdue reports across two budget centres; donor reports: 57 outstanding reports across 23 budget centres. Of these reports, 20 are technical reports and 37 are financial reports, accounting for 35% and 65%, respectively, while four reports have been overdue for more than one year under four WCO budget centres. Overall, this reflects a notable improvement compared to the same period in the previous biennium.</p> <p>Efforts and progress in terms of oversight and monitoring: AFRO has continued to provide adequate oversight functions to budget centres on donor reporting. As part of the external relations and partnerships unit for capacity-building in the RM masterclass, it has provided appropriate guidance and training to the regional and country offices on donor reporting in an effort to ensure quality and on-time reporting. In addition, through the training exercises, staff are better able to negotiate the frequency of reporting with partners at the agreement clearance phase and have to utilize innovative approaches, such as encouraging quarterly calls with partners to brief them on the implementation of programmes rather than submitting a report on a quarterly basis, and this has been successful with partners such as the United Kingdom Foreign, Commonwealth and Development Office. Biweekly donor reporting analysis of overdue reports and reports due in less than three months, tailored follow-up with regional and country office budget centres, the development of donor reporting roles and responsibilities model and the availability of standardized reporting templates in line with results-based management are among the measures taken to address the high numbers of overdue reports.</p>	The response indicates that continuous efforts are being undertaken, including biweekly donor reporting analysis. Based on the response, recommendation is closed.	Y			

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89	2025	R001	073-2025-HQ	Audit recommends WHO to analyse the reasons for delays in submission of a significant number of donor reports and implement necessary corrective measures in a time-bound manner. (High)	(blank)	No response, the recommendation is kept open.			Y	
90	2025	R002	073-2025-HQ	Audit recommends WHO to ensure that budget centres proactively update or extend PO completion dates in the GSM, where necessary, to reflect ongoing activities accurately, preventing encumbrances from being flagged as overdue and facilitating timely liquidation upon completion of deliverables and payments. (Medium)	<p>Management acknowledges the audit observation on PO closure and confirms that structured mechanisms are already in place to ensure timely and systematic closure. The Global Finance (GFI) Encumbrance Team conducts monthly closure exercises to verify that receipts, payments and balances are cleared before closure, while ad hoc mechanisms allow budget centres to request or initiate individual closures through MyService. SOPs and guidelines further ensure that roles and responsibilities are clearly defined across finance, procurement and budget centres.</p> <p>Management notes that the current ERP system (GSM) does not provide automated alerts to prompt extensions or block further action once a PO has reached its completion date. This is a known limitation, and compensating controls are therefore applied through regular monitoring by Finance and Procurement. The transition to Workday will strengthen these processes by providing enhanced monitoring and document controls, thereby reducing manual dependencies.</p> <p>Given the structured monthly closure process, established SOPs (attached) and the transition plan to a more advanced ERP, management considers that the intent of the recommendation has already been met and respectfully requests that this observation be closed.</p>	Since the encumbrances during 2025 were still unliquidated, the recommendation has not been implemented fully.			Y	
91	2025	R003	073-2025-HQ	Audit recommends WHO to review its contract terms periodically, including the potential inclusion of a liquidated damages clause considering best practices from other UN agencies/programmes to strengthen the deterrent effect against delayed deliveries as it risks the non-achievement of WHO objectives. (Medium)	(blank)	No response, the recommendation is kept open.			Y	

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92	2025	R004	073-2025-HQ	Audit recommends WHO to complete PO closures in a timely manner once the PO is eligible for closure. (Medium)	(blank)	No response, the recommendation is kept open.			Y	
93	2025	R005	073-2025-HQ	Audit recommends WHO to ensure updating the risk management policy based on the lessons learned in managing risk in the past at the earliest. (Medium)	The risk management policy was updated to include the latest work undertaken on the Risk Management Framework and its related Risk Appetite. The policy remains in its draft status, as it needs to include the outcome of the reprioritization.	The recommendation is assessed as in progress and is kept open.		Y		
94	2025	R006	073-2025-HQ	Audit recommends WHO to monitor and analyse the data from the risk management tool, including the KRIs for each of the principal risks, with the objective to reduce the residual risks within the acceptable level. (Medium)	The risk management tool was analysed early in 2025, which resulted in the update of the principal risks. KRIs were identified for each principal risk further to discussions with risk owners.	Based on the response of WHO, the recommendation is closed.	Y			
95	2025	R007	073-2025-HQ	Audit recommends WHO to provide adequate resources to the Office of Compliance, Risk Management and Ethics to perform its mandated functions at the earliest. (High)	(blank)	No response, the recommendation is kept open.			Y	
96	2025	R008	073-2025-HQ	Audit recommends WHO to strengthen the investigation team with adequate resources to ensure timely completion of investigation and disciplinary measures (High)	3/10/2025: The enhancement of the capacity is still ongoing and subject to WHO-wide budget situation.	This issue has been examined in 2026 and based on the updated recommendation; this recommendation is closed.	Y			
97	2025	R009	073-2025-HQ	Audit recommends WHO to consider all applicable parameters, including the updated evaluation policy and Independent Expert Oversight Advisory Committee	The Secretariat completed the development of the proposed Organization-wide 2026–2027 evaluation workplan and submitted it to the 158th Executive Board (February 2026) through the Programme, Budget and Administration Committee in January 2026, for its consideration and approval (see documents EB158/34 and EB158/4 Add.1). This was the first biennial evaluation workplan developed since the adoption of the updated	On the basis of the response of WHO, the recommendation is closed.	Y			

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				(IEOAC) recommendations, when framing the evaluation biennial workplan, including coverage norms, anticipated available resources and feasibility. (Medium)	<p>evaluation policy (2025) and the External Auditor’s recommendation. The development, as noted in WHO’s earlier submission, accounted for all of the suggestions made by the External Auditor and by the IEOAC previously. The workplan was developed through consultations with senior management at all three Organizational levels and partners, and incorporated feedback from the IEOAC. Within the Secretariat, commissioning entities (business owners across the three levels of the Organization) were asked to prioritize evaluation topics and timing. Risk analysis contributed to identifying potential issues and implementation challenges. The Secretariat applied a new prioritization process for topics, guided by established criteria, coverage norms, alignment with GPW 14 priorities, stakeholder needs and resource availability. The workplan was prepared within WHO’s programme budget and operational planning cycle. Given WHO’s significant budget reductions, resource limitations were considered so as to align expectations with feasible delivery. Two categories shape the presentation of planned evaluations in the Executive Board document:</p> <p>(a) priority 1 that covers evaluations with funding fully or partially secured as at November 2025, or fully funded during 2025 (carry-over/roll-over) and</p> <p>(b) priority 2 that covers evaluations without secured funding and can only be conducted if funding is secured. Planned evaluations are presented for major offices and joint United Nations evaluations by priority related to funding availability. Where funding is unavailable, further prioritization will be required to allocate available financing. This process provides clear information to governing bodies about potential risks and expectations upfront, while indicating to Member States the need for additional support for the evaluation function across the Organization.</p> <p>Planned evaluations are presented in the workplan by major office and type, prioritized by available funding. Proposed topics focus on the greatest potential for Organizational learning and strengthened accountability. Some evaluations which have not yet begun are carried over from the 2024–2025 workplan. Evaluations that have begun and were fully funded during 2024–2025 are rolled into the 2026–2027 workplan. The proposed workplan is grounded in the WHO evaluation policy (2025) and aligned with GPW 14, and covers evaluations at all WHO levels across types (corporate, decentralized, country programme and joint evaluations). In line with the policy, selection criteria include requirements (for example, a governing body decision or resolution), significance and/or utility. Evaluations can focus on strategic, thematic, programmatic</p>					

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					or cross-cutting topics. Building on previous lessons, the workplan includes priority evaluations addressing accountability and learning needs. They promote cross-Organizational collaboration and advance strategic relevance, underscoring WHO’s responsiveness to the context of financial constraints. Noting the financial constraints in the Organization, the workplan reflects an ambitious agenda aligned with the GPW 14 priority of effective WHO health leadership, emphasizing country-level impact through CPEs across regions. Planned evaluations address gaps in GPW 14 objective evaluation coverage, including gender mainstreaming (corporate), climate adaptation and digital systems (decentralized). In addition to the biennial workplan, for the first time, WHO has integrated evaluation into the operational planning process for the programme, including specific guidance for business owners, as well as including evaluation in the products and services catalogue underpinning planning. Additional efforts are ongoing to further systematize inclusion of budget line items for evaluation into the project proposal/donor agreement cycle.					
98	2025	R010	073-2025-HQ	Audit recommends WHO to evolve a stronger system to ensure that management responses are provided within two months of the release of an evaluation report. (Medium)	22/1/2026: Management responses are a critical mechanism to ensure the effective use of accepted evaluation recommendations and to promote Organizational learning, responsiveness, transparency, accountability and trust. The Secretariat has had a system in place whereby management responses for completed independent evaluations are required. In May 2025, the Executive Board approved the updated evaluation policy (2025), which formalized the requirement for management responses to be completed within a two-month time frame following the completion of corporate, decentralized and country evaluations. The WHO Secretariat has undertaken several actions to reinforce compliance with this requirement, including: revising the guidance accompanying the standard management response template to clarify timelines and clearance responsibilities; introducing the management response template and related guidance to business owners earlier in the evaluation lifecycle, prior to report finalization, to facilitate early engagement and discussion; clarifying expectations and roles and responsibilities of HQ/IOS/EVL and regional offices, particularly the evaluation focal points, both in supporting business owners in the preparation of management responses and in following up their development; and developing an approach for senior management oversight of management response progress, including the identification of bottlenecks and, where necessary, the implementation of remedial actions. The Secretariat has also developed and is actively using a KPI (one of 10 core KPIs for the evaluation function) in which the requirement to complete management responses within two months is formally enshrined, thereby	On the basis of response of WHO, the recommendation is closed.	Y			

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					enabling systematic monitoring of compliance with the 60-day time frame for management response completion. While these steps have been well received and acted upon, the implementation of the process has been affected by a broader Organizational prioritization exercise, which resulted in the departure or reassignment of staff serving as business owners for evaluations. This loss of institutional capacity has had an unavoidable impact on the timely preparation of management responses and on the management response process as originally envisaged. In response to the challenges encountered, the Evaluation Office is taking the necessary measures to readjust guidance documents and communication materials to ensure that the management response process is streamlined, accountable and easy to implement by business owners. The edited versions of the documents and communication material will be shared with relevant business owners and made available on the EVL Intranet website to support consistent application and transparency.					
99	2025	R011	073-2025-HQ	Audit recommends WHO to evolve a stronger system to ensure timely implementation of recommendations of internal audit reports to reduce residual risk to an acceptable level. (High)	3/10/2025: This recommendation is currently assigned to IOS; however, it will likely also require a response from management. IOS informed the External Auditors last year that this recommendation needs to be addressed also by management. From the IOS/audit side, we continue to support management to help ensure that the recommendations are implemented in a timely manner, and we will maintain ongoing dialogue on how we can provide better support. We can discuss this further and provide additional feedback, if required.	The recommendation is kept open awaiting response from management, as highlighted by IOS.			Y	
100	2024	R012	070-2024-HQ	Audit recommends WHO to consider aligning the budget requirements with the commitments across the outcomes to achieve the universal health care target. (High)	(blank)	No response, the recommendation is kept open.			Y	

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101	2024	R013	070-2024-HQ	Audit recommends WHO to consider a system of joint review and consultation mechanisms across headquarters/regional office/country office levels for all the output indicators targets and to ensure timely actions to address the potential mismatch caused by result reporting delays in the PRP Portal. (High)	(blank)	No response, the recommendation is kept open.			Y	
102	2024	R014	070-2024-HQ	Audit recommends WHO to strengthen its software/programmes testing to prevent programming errors and ensure that the visualization tools represent data accurately. Audit further recommends WHO to also encourage Member States, through regular interactions and relevant training programmes, to frequently collect and update health data. (High)	(blank)	No response, the recommendation is kept open.			Y	
103	2024	R015	070-2024-HQ	Audit recommends WHO to identify the issues for stagnation of service coverage index and take steps to improve the Universal Health Coverage Service Coverage Index (SCI) and halt the rise in financial hardship in an effective and result-oriented manner to achieve the objectives of universal health coverage and SDG target 3.8. (High)	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
104	2024	R016	070-2024-HQ	Audit recommends WHO to take action for the availability of primary data as well as disaggregated data relevant to determine the indicator values comprising SCI. (High)	(blank)	No response, the recommendation is kept open.			Y	
105	2024	R017	070-2024-HQ	Audit recommends WHO to expedite the collection of joint data on financial hardship and service coverage for getting more accurate and comprehensive picture of who benefits from service coverage without incurring financial hardship. (High)	(blank)	No response, the recommendation is kept open.			Y	
106	2024	R018	070-2024-HQ	Audit recommends WHO to take concerted efforts in all Member States to halt the rise in the percentage of people suffering financial hardship in accessing health services. (High)	(blank)	No response, the recommendation is kept open.			Y	
107	2024	R019	070-2024-HQ	Audit recommends WHO to pursue the revision of the definition of financial hardship so that it reflects the correct status of financial hardship by addressing the issues of threshold, distribution and contextual factors to attain SDG 3 by 2030. (High)	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
108	2024	R020	070-2024-HQ	Audit recommends WHO to continue to engage and collaborate with civil society and non-governmental stakeholders at all three levels of the Organization to address the issue of the inadequate level of health and care workers, as one of the key responsibilities of WHO Secretariat is to provide technical support to countries in improving the availability, accessibility, acceptability and quality of the health workforce. (Medium)	(blank)	No response, the recommendation is kept open.			Y	
109	2024	R021	070-2024-HQ	Audit recommends WHO to make consistent efforts for increasing the expertise in technical areas and addressing the gap in resources. (Medium)	(blank)	No response, the recommendation is kept open.			Y	
110	2024	R022	070-2024-HQ	Audit recommends WHO headquarters to continuously engage with regional offices and country offices in a more effective manner to avoid inconsistencies in end-of-biennium reporting from regional offices and country offices. (Medium)	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
111	2024	R023	070-2024-HQ	Audit recommends WHO to pursue with national Governments to bring due attention and priority to the implementation of the long-term care system framework, through a comprehensive and well-conceived set of integrated interventions on the basis of which health services and the social care needs of the ageing population can be addressed, as per their national needs and contexts to ensure that SDG 3 and universal health coverage for all by 2030 will be a reality. (High)	(blank)	No response, the recommendation is kept open.			Y	
112	2024	R024	069-2024-HQ	Audit recommends WHO to develop a proper mechanism for the coordination of stock transfers between warehouses, so that the stock sent from one warehouse to another warehouse has an adequate shelf life and is utilized before its expiry. (High)	10/2/2026: Existing inventories can now be seen in the BMS, currently rolled out to most countries. This is being supported in a new warehousing and inventory management policy currently being circulated as a final draft and soon to be issued.	Based on the response, the recommendation is closed.	Y			
113	2024	R025	069-2024-HQ	Audit recommends WHO to devise an alert system in the Warehouse Management System (WMS) for stocks approaching expiration dates, so that the distribution of stocks can be planned efficiently before expiry of the stocks. (High)	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
114	2024	R026	069-2024-HQ	Audit recommends WHO to take necessary measures to strengthen the coordination mechanism between the technical team, the warehouse manager and the Procurement Division to streamline the procurement/transfer of items to warehouses. (Medium)	10/2/2026: The workflow in the BMS now allows us to view requisitions and route workflow so that requests become a stock issue or issued from stock. We have already been doing this prior to the BMS, through a global process for reviewing all requisitions for emergency kits, and issuing from stock or from vendor-managed inventory, and working with the vendors to view their production plans.	Based on the response, the recommendation is closed.	Y			
115	2024	R027	069-2024-HQ	Audit recommends WHO to ensure that the WMS is synchronized with the provisions of the WHO manual. (Medium)	(blank)	No response, the recommendation is kept open.			Y	
116	2024	R028	071-2024-EM	Audit recommends EMRO to evaluate and address the factors contributing to recurring delays in donor reporting, to strengthen adherence to reporting requirements. (High)	(blank)	No response, the recommendation is kept open.			Y	
117	2024	R029	071-2024-EM	Audit recommends EMRO to strengthen systems for the timely liquidation of encumbrances and to conduct regular reviews of overdue and active encumbrances, along with time-bound plans to meet liquidation deadlines. (High)	(blank)	No response, the recommendation is kept open.			Y	

Sl. No.	Audit Year	WHA Rec ID	Audit code	Recommendation	WHO response	Audit response	Implemented	Under implementation	Not implemented	Overtaken by events
118	2024	R030	071-2024-EM	Audit recommends WHO to prepare SOPs, in consultation with EMRO management, for hazard-specific emergencies, slow onset emergencies and an interregional coordination mechanism with its three neighbouring WHO regions (EURO, AFRO and SEARO), to facilitate a more coherent emergency preparedness paradigm, with streamlined and systematized incidence management support and response. (High)	(blank)	No response, the recommendation is kept open.			Y	
119	2024	R031	071-2024-EM	Audit recommends WHO to ensure preparation and timely submission of the procurement plans by all its budget centres. (High)	(blank)	No response, the recommendation is kept open.			Y	
Total		119					33	30	55	1
Percentage of recommendations							28	25	46	1