
Report of the Internal Auditor

Report of Internal Audit and Investigation

1. The Office of Internal Oversight Services (IOS) transmits herewith its annual report to the World Health Assembly for the calendar year 2025.
2. Financial Rule XII on Internal Audit establishes the mandate of the Office. Paragraph 112.3(e) of Rule XII requires it to submit a summary annual report to the Director-General on its activities, their orientation and scope, and the implementation status of internal audit recommendations. It also states that this report shall be submitted to the Health Assembly, together with any comments deemed necessary.
3. In accordance with its mandate, the Office provides oversight through independent audit, evaluation and investigation services, thereby enhancing accountability, integrity and organizational learning and improving the Organization's results and performance. As part of the Organization's strategic realignment, the Evaluation Office was integrated into the Office of Internal Oversight Services in July 2025. This strengthens independent assurance through closer alignment of evaluation and oversight functions, improved coordination and synergies, and more efficient use of resources, while preserving the distinct mandates of each function.
4. The evaluation component of the Office's function is presented separately.¹
5. The Office helps the Organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management and control processes so as to provide reasonable assurance that:
 - risks are appropriately identified and managed;
 - interaction with the various governance groups within the Secretariat occurs in accordance with all relevant rules;
 - significant financial, managerial, programmatic and operating information is accurate, reliable and timely;

¹ See document EB159/4.

- staff members and other personnel act in compliance with the Organization's regulations, rules, policies, standards and procedures;
- resources are acquired cost-effectively, used efficiently and adequately protected;
- the implementation of programmes and plans and the achievement of objectives contribute to sustainable results; and
- quality and continuous improvement are fostered in the Organization's control processes.

6. The Office is authorized to obtain full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in its opinion, are relevant to the subject matter under review.

Statement of independence

7. The Office confirms its organizational independence during 2025. There was no managerial interference in determining the scope of its internal audits, advisories or investigations, or in the performance of its work or the communication of its results.

Objective and scope of work

8. Pursuant to its mandate, the Office provides audit, evaluation and investigative services to WHO. In addition, the Office provides audit and investigation services to some WHO-hosted entities (for example, the Joint United Nations Programme on HIV/AIDS (UNAIDS),² the United Nations International Computing Centre (UNICC) and Unitaïd) and to the International Agency for Research on Cancer (IARC). In the Region of the Americas, the Office relies on the work performed by the Office of Internal Audit of the Pan American Health Organization for coverage of risk management, control and governance (see paragraph 133).

Management of the Office of Internal Oversight Services

9. The Office, which reports directly to the Director-General, conducts its work in accordance with the Global Internal Audit Standards promulgated by the Institute of Internal Auditors and adopted for use throughout the United Nations system, and with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators.

Resources and staffing

10. The IOS budget for the biennium 2024–2025 was US\$ 25 million.³

11. Following the Organization's strategic realignment, the IOS programme budget for 2025 was revised and the Office's organizational structure adjusted accordingly. As part of these measures, the Office of Audit discontinued three vacant auditor posts. The Office of Investigations discontinued nine vacant posts and terminated 12 consultancy contracts.

² UNAIDS finances the equivalent of a P5 auditor post for audits of the Joint Programme. The Office has a service level agreement to guide the work to be performed.

³ US\$ 2.4 million for the Directorate (includes budget for contracts for administrative support posts for investigation), US\$ 7.3 million for Audit, and US\$ 15.3 million for Investigation.

12. The Office of Internal Oversight Services comprises the Director, the Head of Audit, the Head of Investigations (vacant) and the Head of Evaluation.⁴ The Office of Audit has nine auditors, one data analyst and one member of support staff (44% female/56% male). The Office of Investigations has 10.5 budgeted staff posts, consisting of the Head of Investigations and 9.5 fixed-term positions in the Professional category, supplemented by activity funding for 10 full-time equivalent consultant investigators across three operational teams: (a) misconduct against persons (sexual misconduct and abusive conduct); (b) financial misconduct; and (c) operational support and data analysis.

13. Over-reliance on external support, coupled with limited internal capacity and the continuous large number of cases handled per year, continues to pose challenges for Investigations in managing its portfolio. Sustainable resourcing, including sufficient funding for professional and support staff members, is vital for it to deliver its mandated investigative core function effectively and efficiently.

Planning and reporting

14. To ensure it can fulfil its mandate, the Office's budget is distributed among human resources, travel, consultancies and operating supplies. During 2025, expenditures were constantly monitored to improve efficiency and effectiveness and to increase value for money. The Office covered its 2025 expenses.

15. The Office prioritized and adopted an agile approach in updating its plan of work and adjusted its schedule to compensate for any unexpected factors affecting work assignments. With a view to maximizing internal oversight coverage, the Office:

- continuously refines its audit risk assessment model and allocates its resources to the highest risk areas;
- periodically reviews and adapts its approaches to integrated, operational and desk audits;
- uses short-form reports for integrated audits, operational compliance audits and advisory reviews;
- uses audit management software to manage work papers electronically and facilitate follow-up to the implementation of recommendations;
- uses consistent and documented criteria for the prioritization of reports of concern received for investigation. While the highest priority is given to the investigation of allegations of sexual exploitation and abuse, sexual harassment and assault, the criteria are also applied to all forms of employee misconduct so as to ensure that such risks are appropriately addressed; and
- has continued to use data analytics and digital forensics in 2025 in order to enhance its audit and investigative methodologies, while also expanding the use of artificial intelligence to enhance the efficiency of audit and investigative procedures and increase cost savings.

⁴ As noted in paragraph 4 of this report, the evaluation component of the Office's function is presented separately (see document EB159/4).

16. The Office also participated in meetings and discussions with relevant professional networks within the United Nations system, particularly the United Nations Representatives of Internal Audit Services and the United Nations Representatives of Investigation Services, with a view to harmonizing its approaches and sharing best practices. A concerted effort was made to glean oversight best practices from all sources, including private-sector and national systems.

17. During 2025, the Office maintained regular contact with the Organization's External Auditor to coordinate audit work and avoid overlaps in coverage. The Office provided copies of internal audit reports to the External Auditor and the Independent Expert Oversight Advisory Committee, participated in meetings of that Committee, maintained an open dialogue with the Committee's members and implemented their guidance and recommendations on matters under their oversight responsibilities. The Office also maintained regular contact with other departments in the Secretariat and with the Office of Internal Audit of the Pan American Health Organization. Work continued on the accountability and integrity functions of WHO in order to further contribute to strengthening its corporate values.

18. The Office reports its audit findings to stakeholders in line with the five components of the model issued by the Committee of Sponsoring Organizations of the Treadway Commission,⁵ which has been adopted by WHO as the basis for its accountability framework. The audit plan of work for 2025 was based on the Office's independent risk assessment and took account of the WHO Principal Risks.⁶ The Office also continues to revise its programme of work to achieve greater alignment in the reporting of assurance across the three lines of defence from management assertions on internal control to internal audit findings. Investigative work remained reactive, largely because of financial and administrative constraints.

19. The Office uses a case management system based on SharePoint technology which serves as a repository for investigative case files. The Office also uses a secure web-based platform to provide remote access to internal audit reports, upon request from Member States and other parties, as authorized by the Director-General. The Office includes a list of recent audit reports on the Organization's website so that Member States may obtain updated information on audit reports issued during the year. In addition, the Office publishes dashboards on the Organization's website that report the results of its main areas of audit and investigation work. These are updated monthly.

20. The Office maintains an internal quality assurance and improvement programme for its product lines, which includes engagement-level quality assurance; ongoing self-assessments, including feedback from clients; and an external quality assessment every five years. In 2023, the audit function underwent an external assessment, which concluded that the audit function "generally conforms" with the mandatory elements of the International Professional Practices Framework, the top rating awarded by the Institute of Internal Auditors. In 2025, the Office carried out a quality self-assessment of its internal audit function's compliance with the new Global Internal Audit Standards. The self-assessment concluded that the internal audit function is in general compliance with the Standards and identified some opportunities for improvement. The current charter of the Office provided good support for its work in 2025. The Office is now in the process of revising its charter. The audit function has prepared a draft strategy for 2025–2028 that is aligned with the Fourteenth General Programme of Work, 2025–2028, focusing on three pillars:

⁵ The model defines the five main areas as: the control environment; risk management; control activities; information and communication; and monitoring.

⁶ [Principal Risks](#). Geneva: World Health Organization; 12 May 2025 (accessed 11 February 2026).

(a) assurance provider/strategic adviser; (b) innovation and stakeholder engagement; and (c) talent (office workforce). The Office monitors a set of key performance indicators (KPIs) for the audit function (see Annex 7) to support performance management and drive continuous improvement. In 2025, these KPIs indicated improvement in several areas, including customer satisfaction and the effectiveness of planning and time management.

21. Also in 2023, the Office of Investigations underwent an external quality assessment, which emphasized that a reformed structure of the Office of Internal Oversight Services was needed in order for the Office to be fit for purpose in serving the current and evolving needs of the Organization and to adequately address Organizational risks in a proactive and innovative manner. The review was concluded in April 2024. Owing to resource constraints and the 2025 realignment process, certain recommendations are still pending implementation, in particular in terms of adequate staffing of the Office of Investigations.

Audit

22. The Office of Audit provides independent and objective assurance and advisory services, designed to add value to and improve the Organization's operations. Using a systematic and disciplined approach, it helps the Organization to accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance through audit and advisory engagements.

23. The Office of Audit uses a risk-based approach to prepare its workplan, which is designed to focus on the most significant risks applying to the Organization's risk universe. A documented risk assessment determines the priorities of internal audit. As part of the risk assessment, the Office obtains input from major stakeholders on strategic risks and key organizational developments. The workplan is approved by the Director-General, after consultation with senior management, and endorsed by the Independent Expert Oversight Advisory Committee. The 2025 workplan included audits of country and regional offices' operations and corporate functions, including in the information technology area.

24. At the conclusion of each assignment, the Office prepares a detailed report and makes recommendations to management designed to help manage risk, maintain controls and implement effective governance within the Secretariat. The crucial issues identified during each assignment are summarized in this report. Annex 1 lists the reports issued by the Office under its 2025 audit workplan, along with information on the status of implementation of open audits as at February 2026. The Office uses a four-tier rating system for overall audit conclusions: (1) satisfactory; (2) partially satisfactory with some improvement required; (3) partially satisfactory with major improvement required; and (4) unsatisfactory.

Integrated audits

25. The objective of integrated audits is to assess the performance of WHO at the country level, or of a department/division within a regional office or at headquarters, in the achievement of results as stated in the relevant workplans, and to evaluate the operational capacity of the

respective country offices⁷ and departments to support the achievement of expected results. Integrated audits focus on risks to areas and functions under the following three components:

- organizational setting (strategy; control environment; risk management; organizational profile; collaboration; and readiness and support for public health emergencies);
- programmatic and operational processes (programme budget development and operational planning; resource mobilization; information and communication; business operations support; and effectiveness of key internal controls in transaction processing); and
- achievement of results (implementation of the Organization's core functions; implementation of its critical functions in emergencies; monitoring and performance assessment; sustainability; and evaluation and organizational learning).

26. Audit work under these three components comprises 23 areas and up to 116 individual internal control activities, including specific tests designed to assess the effectiveness of the Organization's readiness and response to health emergencies in accordance with the updated Emergency Response Framework performance standards.

27. **WHO in the Islamic Republic of Iran.** The audit concluded that the performance of the Country Office was partially satisfactory, with major improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following issues with a high level of residual risk.

- The Country Office Partnership Engagement and Resource Mobilization Strategy 2025–2027 remained in draft form and was not shared with Country Office internal teams for input, leading to missed opportunities for partnership and resource mobilization and increasing the risk of insufficient funding for workplan implementation and achievement of results.

28. The Country Office signed a memorandum of understanding with the Ministry of Health and Medical Education in August 2025, concerning the purchase of certain medical equipment and supplies on a reimbursable basis. As of the audit date, the details of arrangements with the Regional Office and global procurement teams were not finalized.

- A number of purchase orders for procurement of goods were paid before delivery, without adequate approval.

29. The audit also identified 18 issues with a moderate level of residual risk in the following areas: control environment; collaboration and implementation of WHO core functions; implementation of WHO functions in emergencies; human resources; vendor management; procurement; imprest; asset management; logistics; security; and information and communication.

30. **WHO in Mongolia.** The audit concluded that the operational effectiveness of controls at the Country Office was partially satisfactory, with some improvement required. No issues were identified as having a high level of residual risk. However, the audit identified 12 issues with a

⁷ In the present report, "country offices" is understood to refer to WHO offices in countries, territories and areas.

moderate level of residual risk in the following areas: research projects; declaration of interest and background checks for WHO experts; prevention of and response to sexual exploitation, abuse and harassment; risk management; human resources planning; procurement of services; direct financial cooperation assurance activities; strategic partner engagement plans; and health emergencies (readiness emergency checklist and business continuity plan testing).

31. **WHO in the occupied Palestinian territory, including east Jerusalem.** The audit included a field visit to the WHO Office for West Bank and Gaza. However, the audit was unable to visit the Gaza Strip owing to travel security restrictions. Relevant information was therefore collected and reviewed remotely. The audit concluded that the performance of the WHO Office for West Bank and Gaza was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness.

32. The audit identified one issue with a high level of residual risk in relation to insufficient monitoring and verification of the end use of donated goods. Approximately one third of the WHO Office for West Bank and Gaza's available funds were allocated to the procurement of goods, mostly medicines, medical equipment, and supplies for the emergency response. Given the nature of the risks related to the procurement and delivery of goods to beneficiaries, their potential impact and the likelihood of them occurring, management had not fully implemented actions to address the risks identified.

33. The audit also identified 13 issues with a moderate level of residual risk in the following areas: control environment; implementation of WHO functions in emergencies; human resources; procurement of services and goods; grant letters of agreement; logistics; imprest; asset management; security; and monitoring activities.

34. **WHO in Thailand.** The audit concluded that the operational effectiveness of controls at the Country Office was partially satisfactory, with some improvement required. The audit did not identify any issues with a high level of residual risk. However, the audit identified 12 issues with a moderate level of residual risk in the following areas: declaration of interest and background checks for WHO experts; clearance of publications; communication strategy; human resources plan implementation; procurement of services; direct financial cooperation; grant letters of agreement; resource mobilization; research; health emergency (emergency checklist and business continuity planning); and monitoring of evaluations.

35. **WHO in Somalia.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness.

36. The audit identified one issue with a high level of residual risk in relation to the fact that the Country Office did not have a strategic emergency response plan for the protracted Grade 3 complex emergency in Somalia; consequently, there was no monitoring and reporting against KPIs. This may undermine the effectiveness and efficiency of the Organization's response, as well as accountability for the achievement of results.

37. The audit also identified 15 issues with a moderate level of residual risk in the following areas: control environment; gender, equity, human rights, and disability; implementation of WHO functions in emergencies; procurement of goods and services; direct implementation – direct disbursement mechanism; awards; logistics; information and communication; and monitoring activities.

38. **WHO in Bangladesh.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified two issues with a high level of residual risk.

- The Country Office had not completed assurance activities on direct financial cooperation in timely manner.
- The Country Office was operating offline bank accounts (bank accounts not officially reported to Treasury at Headquarters) with only one signatory to make cash payments in the field.

39. The audit also identified nine issues with a moderate level of residual risk in the following areas: declaration of interest for WHO experts and online procurement training; use and awareness of risk register; emergency response planning and monitoring; environmental and social sustainability safeguards; imprest; timeliness of donor reporting; and clearance of publications and open access to publications.

Operational audits

40. The objective of operational audits is to assess the risk management and control processes in the finance and administration areas with respect to the integrity of financial and managerial information; efficiency and economy in the use of resources (including value for money); compliance with the Organization's regulations, policies and procedures; and the safeguarding of assets.

41. **Country Office in the United Republic of Tanzania (from 2024 audit work plan).** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit identified three issues with a high level of residual risk.

42. The "best value for money" principle was not strictly followed in the procurement of services and goods. The list of invited vendors was not consistently documented in adjudication reports, and the One UN common vendor database was not referred to when identifying invited vendors. The evaluation form was not signed and dated by the persons preparing the evaluation. Emails requesting quotations were not always kept.

- There was insufficient monitoring of some direct implementation activities.
- In some cases, awards funds were used for expenditures that were not in line with donor agreements. Expenditure batches were extensively used.

43. The audit also identified eight issues with a moderate level of residual risk in the following areas: control environment; grant letters of agreement; travel; asset management; and security.

44. **Regional Office for Europe.** The audit found that the operational effectiveness of operational controls in the Division of Business Operations of the WHO Regional Office for Europe was satisfactory to address high and moderate levels of residual risk and improve effectiveness. The audit did not identify any issues with a high level of residual risk. However, the audit identified 14 issues with moderate levels of residual risk in the following areas: control environment; mandatory training; prevention of and response to sexual misconduct; risk management; human

resources; assurance activities for direct financial cooperation and grant letters of agreement; timeliness of donor reporting; security; and monitoring activities.

45. **Regional Office for Africa.** The audit found that the operational effectiveness of operational controls in the General Management and Coordination Cluster of the WHO Regional Office for Africa was partially satisfactory, with major improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified two issues with a high level of residual risk.

- The planned assurance activities for direct financial cooperation, direct implementation and grant letters of agreement did not meet the coverage required by the revised policy on assurance activities. Furthermore, the Assurance Plan 2024 was partially implemented.
- Two workflow systems for internal approval were in use for the creation, submission and approval of memoranda, and the approval flow was set up with excessive numbers of review/approval layers. This created duplication of systems, administrative burdens, delays in processing, and higher system-related costs.

46. The audit also identified 14 issues with a moderate level of residual risk in the following areas: delegation of authority; human resources; procurement of services and goods; capacity assessment of implementing partners; travel; assets management; and award management.

47. **Country Office in Senegal.** The audit found that the operational effectiveness of operational controls at the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified one issue with a high level of residual risk, which related to the fact that the Country Office was facing uncertainty about a potential relocation from its current premises to the new United Nations House. In addition, the Country Office's business continuity plan was outdated, having last been updated in February 2020.

48. The audit also identified 10 issues with moderate levels of residual risk in the following areas: risk management; human resources; vendor management; procurement of services; assurance activities for direct financial cooperation; imprest; and asset management.

49. **Country Office in Djibouti.** The audit found that the effectiveness of operational controls at the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified one issue with a high level of residual risk, which related to the fact that procurement adjudication reports lacked detailed explanations of how suppliers invited to bid were selected, and there were several cases of retroactive purchase orders.

50. The audit also identified eleven issues with moderate levels of residual risk in the following areas: risk management; human resources; business continuity; vendor management; procurement of services; direct implementation; imprest; and asset management.

51. **Country Office in Côte d'Ivoire.** The audit found that the operational effectiveness of controls at the Country Office was partially satisfactory, with some improvement required. The audit did not identify any issues with a high level of residual risk. However, the audit identified seven issues with a moderate level of residual risk in the following areas: supplier due diligence and performance monitoring; procurement of services; direct implementation planning and

supporting documentation; mobile money financial controls; imprest; asset management; and business continuity plan and security risk management measures.

52. **Country Office in Poland.** The audit was carried out by desk review without a field visit. The audit found that the effectiveness of operational controls at the Country Office was partially satisfactory, with some improvement required. The audit did not identify any issues with a high level of residual risk. However, the audit identified eight issues with moderate levels of residual risk in the following areas: due diligence of implementing partners; human resources planning; procurement of services; technical monitoring of grant letters of agreement; and segregation of duties in the financial areas.

53. **Country Office in Türkiye.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office was partially satisfactory, with major improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified five issues with a high level of residual risk.

- The overall staff satisfaction rate with the working environment in the office was relatively low.
- There was insufficient segregation of duties in relation to the procurement process in the Ankara office. In some instances, the same individual or team was responsible for initiating requisitions, sending requests for proposals and invitations to bid, assessing bids, and confirming deliveries.
- Grant letter of agreement assurance activities were not sufficiently well conducted in the Gaziantep office. Implementing partner capacity assessments had not been fully completed for implementing partners above the threshold. Additionally, a structured and systematic mechanism for planning and conducting technical monitoring visits for grant letters of agreement was not in place, and no spot checks or audits were conducted for the 2024–2025 grant letters of agreement.
- Inventories of the Gaziantep office were not recorded in the WHO inventory system.

54. The audit also identified 11 issues with moderate levels of residual risk in the following areas: organizational structure; risk management; consultant contracts; procurement of goods and services; grant letters of agreement; grant management; and fixed assets.

55. **Country Office in the Democratic Republic of the Congo.** The audit followed up on the operational recommendations from the previous IOS Audit Report on the Country Office (report number 23/1266), which had reached a conclusion of “unsatisfactory”. The 2025 audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office was partially satisfactory, with major improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified three issues with a high level of residual risk.

- The Country Office was operating under a transitional leadership structure, with vacancies in key positions, including the WHO Representative, Deputy WHO Representative, operations officer roles, and several technical cluster team leader positions. These gaps coincided with broader human-resources constraints, as 29% of positions in the October 2025 human resources plan remained unfilled, adversely affecting workload management, routine oversight and, potentially, programme delivery.

- Despite the scale of direct financial cooperation implementation, no financial assurance activities had been conducted in the Democratic Republic of the Congo in recent years. There were significant gaps in assurance and monitoring arrangements across direct financial cooperation, reflecting an absence of systematic financial assurance and insufficient technical assurance.
- The Country Office had a high number of outstanding operational advances amounting to US\$ 2 million, including several high-value advances originating from periods prior to 2025.

56. The audit also identified eight issues with a moderate level of residual risk in the following areas: risk management; procurement of goods; imprest; awards management; and monitoring activities.

Cross-cutting and information technology audits

57. In addition to integrated and operational audits, the Office of Internal Oversight Services undertakes cross-cutting audits, which address business processes or thematic areas where similar underlying conditions may give rise to audit observations affecting multiple budget centres and/or levels of WHO operations. Such work encompasses information technology (IT) and information systems audits, including the reliability and integrity of WHO information systems, the effectiveness and efficiency of IT operations, the adequacy of safeguarding mechanisms to protect information assets, and compliance with the applicable governance framework.

58. **Cross-cutting audit of grant letters of agreement at WHO.** The audit concluded that the operational effectiveness of controls in relation to the management of grant letters of agreement was partially satisfactory, with some improvements required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified three issues with a high level of residual risk.

- Changes in the external environment, combined with the Organization's strategic reprioritization and realignment, are expected to affect programme implementation and the role of grant letters of agreement. In this context, there is a need to reassess the role of grant letters of agreement within the WHO implementation framework and to review any emerging risks to ensure alignment with the evolving policy context. In particular, weak capacity of implementing partners has been identified as one of the WHO Principal Risks.
- The grant letters of agreement standard operating procedure was revised to subject emergency grant letters of agreement to the same requirements as non-emergency ones, except for reporting timelines. However, these changes were not widely known or well understood, resulting in key requirements not being consistently applied to emergency grant letters of agreement.
- A significant number of grant letters of agreement lacked or had incomplete assurance planning and performance documentation, and technical assurance lacked sufficient evidence or was undocumented.

59. The audit also identified five issues with a moderate level of residual risk in the following areas: approval thresholds and delegated authorities; training; selection of implementing partners; capacity assessment; and due diligence of implementing partners.

60. **Digital payments in the African Region.** The objective of the audit was to assess the effectiveness of risk management and control processes for digital payments in the WHO African Region. The scope included data collection, validation and quality controls; security and personal data protection; beneficiary database management; and the integrity and timeliness of payment approval and disbursement processes. The audit also reviewed implementation coverage across countries, assessed mobile money partner contracting arrangements (including roles, due diligence, liability and fraud reporting), and documented lessons learned and good practices for potential Organization-wide uptake.

61. The audit concluded that the operational effectiveness of controls in relation to digital payments in the Region was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The audit identified four issues with a high level of residual risk.

- The main source of funding in the Region for the WHO Digital Finance Team and the main related contracts, such as for software applications, is one donor (the Gates Foundation). There is no alternative donor identified in the event that the Gates Foundation discontinues its funding.
- The use of digital e-wallets is currently not covered by a global policy framework; this includes related aspects such as expenditure recognition, and the reconciliation process associated with e-wallets and Global Management System accounts.
- There is no memorandum of understanding between WHO and the United Nations Children's Fund (UNICEF) for some countries where WHO is providing services in the area of digital payments. The absence of such a memorandum results in the WHO Digital Finance Team providing services that are not compensated and in the lack of a framework to address potential legal risks.
- Approval layers to authorize digital payments at the country office level are not harmonized, with some country offices having more approval layers than others, resulting in delays in some payments.

62. The audit also identified nine issues with a moderate level of residual risk in the following areas: beneficiary documentation and data quality; joint campaigns with UNICEF; beneficiary survey coverage; contract management; enrolment process; partner agreements; risk management; and digital payment project monitoring and transition planning.

63. **Enterprise Risk Management.** The objectives of the maturity assessment of the Organization's enterprise risk management were: (i) to conduct a maturity assessment of the existing enterprise risk management design and activities relevant to the United Nations Reference Maturity Model⁸ for risk management developed by the High-Level Committee on Management of the United Nations system Chief Executives Board for Coordination; (ii) to identify and review current actions arising from the Joint Inspection Unit report "Enterprise risk management: approaches and uses in United Nations systems organizations" (document JIU/REP/2020/5) and similar studies, audits and reviews (such as external audit reports); and (iii) to

⁸ United Nations system Chief Executives Board for Coordination, High-Level Committee on Management, document CEB/2019/HLCM/25, [Reference Maturity Model for Risk Management \(Final\)](#) (2019).

provide management with recommendations and opportunities, if any, to improve the existing elements of the Organization's enterprise risk management.

64. The assessment's conclusion, based on a review of documentation, processes and interviews, was that the Organization's enterprise risk management was overall at the "Established" level of the United Nations Reference Maturity Model. However, there were several areas which require management attention to stabilize enterprise risk management at the "Established" level and provide the foundation for its further advancement, specifically:

- redefining regional and local risk management functions within the overall enterprise risk management structure;
- establishing methods for regular and consistent engagement of senior managers on risk management issues, so that they have full insight into the Organization's enterprise risk management programme, can take timely decisions, and perform oversight in line with best industry practices; and
- continuing existing efforts to promote a risk culture across all three levels, which is recommended. Changing risk culture is a gradual and lengthy process that requires continuous and sustained actions and is even more challenging in a decentralized organization like WHO. The active involvement of senior management in this effort is essential, particularly in setting the "tone at the top".

65. **Business Management System Implementation.** The objective of the audit was to perform a comprehensive analysis of the Business Management System (BMS) programme and its deliverables planned for 2025 and 2026.

66. The audit's **conclusion**, based on the audit work carried out and the information available at the time of the audit, was that the control processes put in place to manage BMS implementation were partially satisfactory, with major improvements required to mitigate key risks.

67. Although **significant** efforts and actions have been undertaken by the BMS programme to overcome the obstacles experienced over the past several years, the Office's conclusion is based on a number of key findings.

68. The BMS programme delivery has undergone major scope changes. Notably, the finance and payroll modules were removed from the new enterprise resource planning system (the Workday Platform) and retained in the current enterprise resource planning system (the Global Management System), which was originally planned for decommissioning. This decision has complicated the technical architecture and extended the project timeline to 2027 (instead of 2024).

- Substantial budget and timeline overruns have occurred. By the end of 2025, expenditures were approximately US\$ 150 million, with an additional US\$ 27 million requested for completion, which is, at the time of writing, planned for March 2027 (instead of 2024). The budget and schedule changes were approved by the BMS Programme Board on several occasions.

- Some BMS components (the Contributor Engagement Management (CEM) 2.0 and the travel, meeting and events systems) were released to production (in December 2025 and January 2026, respectively) with critical and major defects. Although BMS developed a plan to deploy fixes, there are still concerns about post-implementation stability.
- Delays in availability of BMS business reports may leave potential control gaps, negatively impacting business decision-making and daily operations.
- There is insufficient analysis of segregation of duties, which may leave potential control gaps.

69. Management explained that the above findings were influenced by several factors, such as integration and architectural complexities, change management challenges, contextual constraints outside the BMS programme control (e.g. financial constraints and the Organization realignment in 2025), and inherent risks due to the chosen architectural landscape. These factors continue to pose risks to the successful implementation of the remaining BMS components in 2026 and 2027, creating significant pressure on the BMS programme and the Organization to deliver within a tight schedule and with limited resources.

Advisory services

70. In accordance with its charter, the Office of Internal Oversight Services may provide advisory services to WHO management to the extent that its independence and objectivity are not compromised. Such provision is based on the Office's knowledge of governance, risk management and controls and of WHO activities. The Office may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process.⁹

71. As part of its plan of work for 2025, the Office issued the advisory reports below to assist management by providing insights and recommendations to improve the related risk management, governance and internal control environment. Recommendations contained in advisory reviews are for consideration by management but are usually not formally tracked by the Office for implementation.

72. **Digital payments in the Eastern Mediterranean Region.** The objective of the advisory review was to assess the effectiveness of risk management and control processes for the utilization of digital payments in the WHO Eastern Mediterranean Region. The review focused on three countries with more advanced deployment of digital payment solutions: Afghanistan, Pakistan and Somalia. The advisory review included two observations of high priority:

- the need for strengthening regional guidance and leadership around digital payments (that is, direct disbursement mechanism) processes across the region; and
- the need for further modernization of digital payment processes and their expansion to other country offices, initiatives and programmes.

⁹ [Charter of the Office of Internal Oversight Services](#) (updated version of January 2024), Section C, "Advisory Services", paragraph 12. Geneva: World Health Organization; 2024 (accessed 11 February 2026).

73. The review also identified seven recommendations for improvement with medium priority in the following areas: human resources; information technology; data management; finance (payments); third party contract management; communication; and compliance and monitoring.

74. **Assurance mapping at WHO.** The objective of this review was to assess the effectiveness and completeness of the Organization's assurance activities in providing coordinated, risk-based oversight across the three lines. The review evaluated whether key organizational risks were adequately covered by existing assurance functions; assessed whether responsibilities for assurance were clearly assigned and understood; and identified duplication and gaps in assurance activities, if applicable.

75. The review noted that, while WHO has a range of assurance activities across the Headquarters, regional and country levels and has initiated work to develop assurance mapping tools, an Organization-wide assurance mapping framework has not yet been formally established or applied consistently. As a result, assurance activities are not consolidated under a common structure or methodology, and Organization-wide arrangements for consolidation, maintenance and periodic updates remain to be defined. The Office therefore advised building on existing work by establishing governance for assurance mapping, aligning it with the WHO Principal Risks and the enterprise risk management framework; developing and implementing a formal mapping framework; and using the resulting assurance map to strengthen governance reporting and compliance and audit planning.

76. **Analysis of recurring audit issues for the period 2024–2025.** The Office conducted an analysis of recurring internal audit issues identified during country office audits carried out in 2024 and 2025. The Office requested that management closely review these recurring issues, particularly those with a high level of residual risk, in order to determine if they are systemic and to ensure that they are properly addressed.

77. The recurring issues with the highest levels of residual risk were the following:

- Organizational structure and staffing: persistent challenges include misalignment between approved human resources plans and organizational structures, delays in filling key positions, high vacancy levels, and overreliance on short-term contractual arrangements. These conditions weaken continuity, reduce institutional stability and undermine effectiveness and delivery of programmes.
- Readiness for public health emergencies – emergency planning and monitoring: emergency response planning is often incomplete, and monitoring frameworks are not consistently applied. KPIs and emergency information systems are insufficiently used to support preparedness, accountability and decision-making.
- Assurance activities for direct financial cooperation: assurance activities are insufficiently conducted or poorly documented, limiting the reliability of oversight.
- Segregation of duties in procurement: procurement processes sometimes lack adequate separation of responsibilities, increasing exposure to mismanagement, fraud and reduced value for money.
- “Last mile” delivery of goods in emergencies: there is insufficient monitoring of equipment and supplies donated to national counterparts to ensure they are used for the purposes intended.

78. In the context of advisory services, during 2025 the Office continued to participate as an observer, without decision-making authority, on the Programme Board for the implementation of the new enterprise resource planning system, BMS, and to attend meetings of the Organization's Global Risk Management Committee, also as an observer.

79. The Office issued **three cross-cutting audit memorandums** in 2025, providing recommendations to management to address recurring audit findings identified, including in areas such as: risk management relating to grant letters of agreement and implementing partners; Country Cooperation Strategy requirements for countries in emergencies; and use of e-wallets for digital payments.

80. During the strategic realignment and reprioritization exercise, IOS remained mindful of preserving its independent oversight role, while recognizing the strategic and operational risks associated with the accelerated process. The Office formally offered its services to senior management to help strengthen governance, transparency and risk management throughout the exercise. In line with best practice and to safeguard its independence, it was subsequently agreed that the Office would undertake post facto assurance work in 2026 to assess the adequacy of risk mitigation measures, decision-making processes, and compliance with established policies and principles of sound governance.

81. The audit team conducted a number of outreach and awareness sessions across the three levels of the Organization, providing ethics and fraud prevention presentations to auditees as part of its audits. The team reported regularly on its work to various stakeholders, including at two Member State information sessions, and meetings of the Programme, Budget and Administration Committee, the Independent Expert Oversight Advisory Committee, and others. The audit team also participated in meetings of the United Nations Representatives of Internal Audit Services, and serving as co-chair of a working group on the Global Internal Audit Standards.

Data analytics

82. As part of its plan of work and on a quarterly basis, the Office analyses data from different corporate applications, such as the Global Management System, BMS, the corporate risk management tool and the WHO fleet management system database (Tracpoint). The aim of these exercises in data analytics is to identify unusual and unexpected transactions, data distributions and amounts that may indicate control weaknesses or red flags that would warrant management attention or further audit work. The areas on which the Office has been focusing its attention are: control environment (approval workflow); risk registers; vendor management (duplicated vendors); procurement of goods and services (potential retroactive purchase orders); imprest cash payments; awards (administrators and managers); and fleet management.

Integration of equity, gender and human rights

83. In line with the requirements of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women,¹⁰ the Office's audits include a specific set of standardized tests to assess the integration of equity, gender, human rights and social determinants into the work of the entity audited. Beginning in 2023, these tests were expanded to include the review of efforts to reach people with disabilities. Audits routinely include

¹⁰ For 2025, the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women performance indicator (PI 5) on audit "exceeded requirements".

recommendations on the need to strengthen monitoring of the completion by members of the workforce of mandatory training on the prevention of harassment, sexual harassment and abuse of authority and on the Organization's zero tolerance for sexual exploitation, abuse and harassment. In 2025, the Office noted a growing general awareness of the integration of equity, gender and human rights and that efforts were being made to mainstream gender, equity and human rights in technical programmes and operations. However, as in past years, there remains a need for improvement to further include and empower people with disabilities.

Analysis of audit findings

Operating effectiveness of internal controls and residual risk

84. The overall ratings for the operating effectiveness of internal controls for the audits conducted in 2025 were lower than in 2024. In 2025, 72% (13 of 18 audits) of the overall conclusions were within the tier 1 and tier 2 ratings ("satisfactory" or "partially satisfactory, with some improvement required"), compared with 83% in 2024. In 2025, five audits (28%) were rated "partially satisfactory, with major improvement required", compared with two in 2024. As in 2024, no audits were rated as "unsatisfactory". Figure 1 depicts the 2025 audit conclusions in summary.

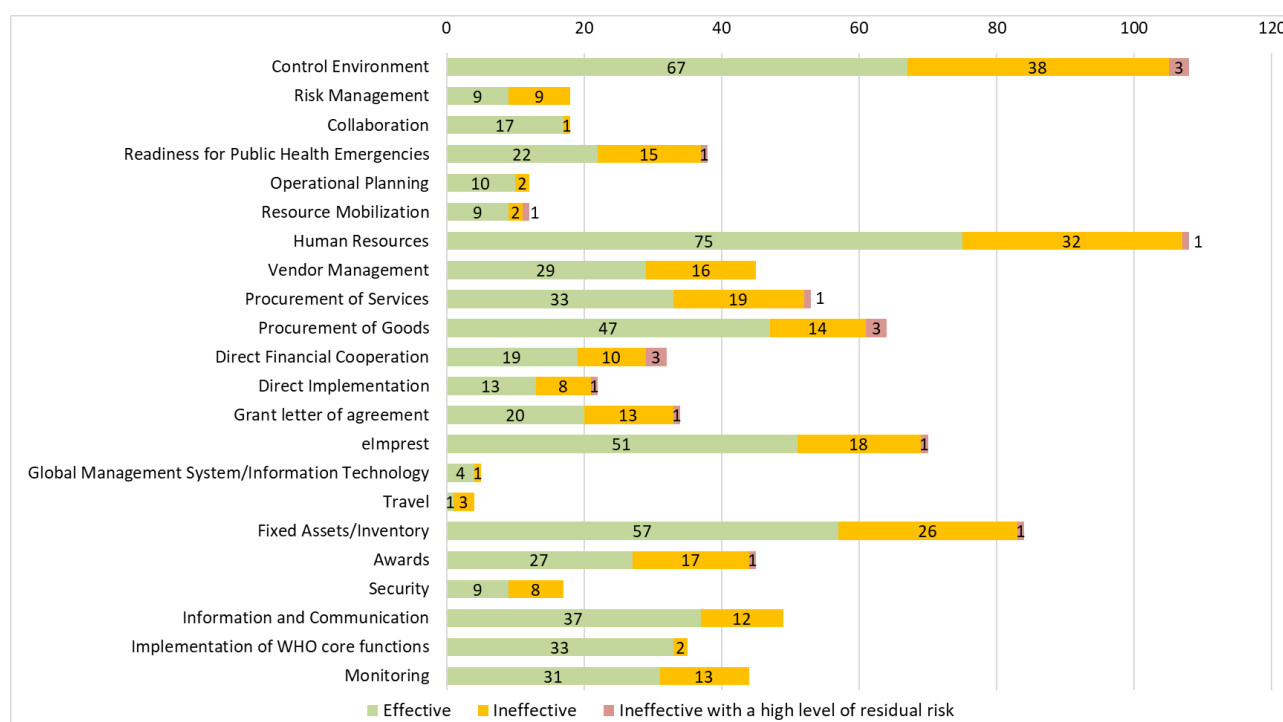
Fig. 1. Audit ratings, by audit type, 2025



85. Figure 2 depicts the effectiveness of control for different risk categories, based on the audit work performed in 2025, showing the numbers of high-level residual risks and audit tests for each major process area (similar information is presented in a different format in Annex 2A). The proportion of high-level residual risks in the controls tested in 2025 was lower (at 2.0%) than in 2024 (3.7%); in 2023 it was 3.4%. The overall effectiveness of controls tested¹¹ was 68 % in 2025, a slight increase from 67% in 2024 (66% in 2023).

¹¹ Operational controls in integrated and operational audits of WHO country offices and regional offices.

Fig. 2. Operating effectiveness of internal controls, by process, for 2025 (number of tests performed)



Analysis of root causes of audit issues

86. The Office conducted an analysis of the root causes of audit issues with high or moderate residual risks. A preliminary analysis of 231 recommendations made in the 2025 audit reports¹² noted that the main root causes, as reported by auditees, were the following, as shown in Table 1: insufficient staff or resources (for 26% of the recommendations analysed); insufficient follow-up of requirements by management or staff members (19%); insufficient awareness of policy requirements (17%); and unsuitability or complexity of processes (7%).

Table 1. Main root causes of audit issues in 2024 and 2025

2024		2025	
Main root causes	%	Main root causes	%
Insufficient staff awareness of policy requirements	27%	Insufficient staff/resources	26%
Insufficient staff/resources	23%	Insufficient managerial/staff follow-up of requirements	19%
Insufficient managerial/staff follow-up of requirements	22%	Insufficient staff awareness of policy requirements	17%
Ongoing emergencies in the country	10%	Unsuitability/complexity of processes	7%

87. The Office will continue to identify potential ways to prevent recurrent weaknesses being the subject of repeated recommendations, in a cross-cutting manner.

¹² The analysis included the integrated and operational audits of WHO country offices and regional offices finalized as at February 2026.

Analysis of trends in audit findings at country offices

88. The Office has analysed the results obtained from country office audits conducted during the period 2023–2025 in order to show overall trends in compliance with the Organization’s rules and regulations across operating processes (see Annex 3A, which provides a summary trend analysis of the effectiveness of internal controls tested at country offices, by process area and year, for the period 2023–2025) and to highlight which processes represent the greatest challenges in terms of consistency in control effectiveness across regions (see Annex 3B).¹³

89. The results of audits conducted at country offices (Annex 3A) demonstrate that, during 2025, internal control effectiveness improved in seven operational process areas and declined in seven areas, for two of which (risk management and security) the percentage of effective controls decreased significantly. Annex 3B presents the Office’s analysis of regional differences in compliance, that is, the comparative operating effectiveness of internal controls in country offices, consolidated by region, over the same period (2023–2025).

Implementation of audit recommendations

90. On a periodic basis, the Office follows up with management on the implementation status of internal audit recommendations and reports on open audit recommendations, including progress made since the previous reporting period. When reporting to Member States, the Office prepares cumulative implementation statistics for all open audit recommendations since the date of its previous report to the Health Assembly (see Annex 1). The Office maintains a web-based portal to facilitate the monitoring and follow-up of audit recommendations – by both management and audit staff members – which provides automated email notifications of approaching milestones for action on the progress of implementation. The Office reports on the status of outstanding recommendations using the target implementation date agreed for each recommendation. On the basis of this information, the Office notes that progress on implementing audit recommendations has improved slightly, with 26.9% of outstanding recommendations being considered as “past due” in 2025, compared with 32.5% for 2024. Overdue recommendations classified as having a high residual risk represented 3.8% of the total overdue recommendations. The timeliness of implementation of audit recommendations has improved since the previous report, with 50% of recommendations with an implementation target date in 2025 having been implemented within the agreed time frames (compared with 31% with a 2024 target date).

91. The Office has categorized the audit recommendations made in 2025 by audit area and residual risk (Annex 2B). Attention has been given to monitoring the progress of implementation of high residual risk and high priority recommendations, that is, those considered to require immediate action, for most open audits (Annex 1).

92. Since it last reported to the Health Assembly, in May 2025, the Office has received updates on the progress of implementation of its audit recommendations and was able to close 19 audits (Annex 4). Table 2 highlights the respective annual implementation rates, as at February 2026, for all audit reports issued since 1 January 2024.

¹³ For the main testing exercise, internal controls have been grouped under the elements of the framework of the Committee of Sponsoring Organizations of the Treadway Commission and individual process areas: (a) control environment; (b) risk management; (c) control activities (human resources; vendor management; contracts for service; procurement of goods; direct financial cooperation; direct implementation; eImprest, Global Management System/IT; travel; fixed assets/inventory; awards; security); (d) information and communication; and (e) monitoring.

Table 2. Comparative audit recommendation implementation rates for 2024 and 2025, as at February 2026

Recommendation status	No. of recommendations		% of recommendations		Average days in advance/(late)	
	2024	2025	2024	2025	2024	2025
Implementation not yet expected	7	127	3%	55%	–	—
Closed as agreed	126	44	48%	19%	61	41
Closed with delay	96	11	37%	5%	(95)	(26)
In progress – overdue	28	39	11%	17%	(249)	(85)
Not started – overdue	4	10	1%	4%	(210)	(77)
Total*	261	231	100%	100%	–	–

*The total number of recommendations includes draft reports (there may therefore be minor differences with the final reports) and reports closed during the period.

93. The Office notes delays in implementation of the audit recommendations for the following audits: (a) the audit of WHO in Zimbabwe (IOS report 21/1206) conducted in 2021; (b) the audit of password management and privileged access controls (IOS report 21/1207) conducted in 2021; (c) the audit of remediation actions for cybersecurity vulnerabilities (IOS report 21/1217), also conducted in 2021; (d) the audit of Global Human Resources at the Global Service Centre (IOS report 22/1237) conducted in 2022; (e) the audit of the WHO Results Report 2020–2021 (IOS report 22/1233) conducted in 2022; and (f) the audit of data governance in the Division of Data, Analytics and Delivery for Impact (IOS 22/1243) conducted in 2022. Some of these audits are directly linked to two of the WHO Principal Risks: cybersecurity breach and the inability to demonstrate results and impact. For audits 21/1207 and 21/1217, progress is dependent on the acquisition of certain technologies, which is at a different stage for each audit. For audit 22/1237, progress is dependent on the implementation of BMS, and for audit 22/1243 progress is affected by the 2025 WHO Prioritization and Realignment.

Investigation

Investigation process and highlights

94. The Office's investigation function represents the Organization's reporting channel for two reports of alleged misconduct and wrongdoing and, starting in 2024, for reports of alleged violations of WHO social and environmental policy in the implementation of a programme or project.

95. On social and environmental standards, Investigations staff conduct a preliminary assessment of reports made. Depending on the nature of the issue, they may involve other internal and/or external experts to explore options to further consider and address the complaint, ensuring the confidentiality of the process. Where Investigations staff determine that informal mechanisms are not appropriate in a particular case, they will share the report with the corresponding technical unit or the WHO Environment and Social Safeguard Team (WESST) and an *ad hoc* Environmental and Social Compliance Committee established for the purpose.

96. Investigations' mandated function on misconduct and wrongdoing is to assess and investigate such allegations when they involve WHO, UNAIDS, Unitaid, IARC or UNICC resources, staff, affiliates (individual contract holders other than staff), vendors or implementing partners.

97. In May 2025, the Seventy-eighth World Health Assembly adopted the process for handling and investigating allegations against WHO Directors-General. In such cases, Investigations will, on receipt of a report, conduct a first phase of preliminary review (*prima facie* determination). If found warranted by Investigations, the Chair of the Independent Expert Oversight Advisory Committee will designate an external investigation entity, which will then conduct a second phase of preliminary review and an investigation if warranted.

98. Allegations of misconduct or wrongdoing may be investigated reactively, on the basis of a reported concern, or proactively, on the basis of information in its possession. Classified allegation types are broken down into three groups: (1) fraud, corruption, theft and misappropriation and failure to comply with professional standards (financial misconduct and failure to comply); (2) sexual exploitation and abuse and sexual harassment (sexual misconduct); and (3) workplace harassment, abuse of authority, discrimination (abusive workplace conduct) and retaliation.

99. Except for frivolous reports, spam or scams, reports of concerns received are recorded in the Investigation unit's case management system and allocated a unique case number. Reports of concerns are preliminarily assessed to determine if the allegations reported warrant an investigation or referral, where applicable.

100. In 2025, Investigations prioritized a risk-based system of intake. Reports of misconduct or wrongdoing are assessed using enhanced criteria and a prioritization matrix. As appropriate, Investigations decide at intake either to close a case, to close it with referral for management action or referral to other WHO accountability offices, or to assign the case for investigation.

101. When a case is investigated, one or two of the following three outputs may be generated: (1) *investigation reports* – for cases that are substantiated, and which are transmitted to the appropriate management focal points for disciplinary consideration; (2) investigation closure reports – for cases that are not substantiated, which will be administratively kept within Investigations;¹⁴ and (3) management letters – where systemic or internal control issues arise from investigative activities, a memorandum is issued recommending actions to management.

102. Whether decided at intake or during investigation, investigation participants with a need to know and, where applicable, management are notified of the outcome of Investigations' case related decisions.

103. In 2025, Investigations initiated the procurement of a new, configurable case management system that aims to enhance the Office's capacity to manage cases, report and measure its performance. The design of the case management system is ongoing and the system is expected to become operational in or around the second quarter of 2026. Similarly, Investigations launched a tender in 2025 to update the Office's integrity hotline. The launch of the updated system is expected to take place in or around the first quarter of 2026.

104. Aside from case activities, Investigations' outputs include advisory services, reporting services, and collaboration and communication activities. These non-case activities encompass

¹⁴ Pursuant to the [WHO Policy on Preventing and Addressing Abusive Conduct](#) (2023), unsubstantiated and substantiated reports into allegations of harassment, abuse of authority and discrimination are shared with management (accessed 29 April 2026).

reporting to the Organization’s governing bodies, outreach and awareness activities, and contributions to funding partner agreements, which are covered for the first time in this report.¹⁵

Case activities

105. Investigations handled 1174 cases in 2025, including 656 cases carried forward from 2024 and 518 new cases received in 2025.¹⁶ Of the 636 cases closed, 534 were finalized at intake (through triage or preliminary review) and 102 at the investigation stage, with 44 cases (43%) substantiated.

Table 3. Case load, 2023–2025

Case load	2023	2024	2025
Cases carried-over	717	719	656
Number of cases received	740	652	518
Total number of allegations for investigation	1 457	1 371	1 174
Number of cases closed	(738)	(715)	(636)
Balance of cases as at 31 December 2025	719	656	538
Cases closed after full investigation, of which	92	116	102
Substantiated	36	34	44
Unsubstantiated	56	64	58

106. In 2025, Investigations handled 14% fewer cases than in 2024 and closed 2% more cases than in 2024 relative to the overall number of cases handled. The total number of cases handled was still very high, with 79 (12%) of the 636 cases closed dating back more than three years.

107. Investigations continued to receive a large volume of reports and inquiries that were not misconduct-related, in part attributable to the Organization’s successful “speak-up culture” campaign. These included reports related to performance management, work-related conflicts and grievances about recruitment or procurement-related processes that fall outside its mandate.

108. In response, Investigations streamlined its intake procedures to include leveraging an artificial intelligence agent at the triage stage. It also applied rigorous, uniform, risk-based criteria at the intake stage to stop unnecessary investigations into non-misconduct, curb investigations that lack actionability and refer cases for which an investigation may not be the most appropriate course of action. On reports that are better addressed by other offices, Investigations coordinates with its accountability partners in advocating for informal resolution and ways to build organizational capacity.

109. Investigations coordinated with relevant offices in the Organization to propose the use of option letters, which the Director-General approved for pilot testing in April 2025. An option letter is an instrument by which a staff member against whom there is compelling evidence of

¹⁵ The Office’s performance and impact are measured through a series of KPIs, that are case and non-case related. Those that relate to the Office’s investigation techniques and capabilities, are kept internal.

¹⁶ Numbers may vary slightly from 2024 as some cases have been reopened, closed at intake or reviewed on an ad hoc basis.

misconduct that is not subject to the Organization’s zero-tolerance policies may opt to forego an investigation for a disciplinary decision by management, as part of a settlement. This pilot is in line with the Organization’s Fourteenth General Programme of Work, 2025–2028, which aims to “introduce and implement updated accountability, regulatory and policy frameworks that fully move the Organization to a contemporary accountability model that is aligned with best practice”, and with the External Quality Assessment Report of the Office’s Investigation function issued in April 2024. Testing of this alternative accountability mechanism was delayed in 2025 as a result of the WHO reprioritization process; its launch is anticipated in 2026.

110. Owing to budget constraints and resource gaps arising from the reprioritization of departments, operations and people, coupled with increasing delegation of authority, Investigations expects the number of allegations of financial misconduct and abusive conduct to rise. These factors combine to underscore the organizational need for coordination on alternative accountability measures, systemic informal resolution and early management action, particularly on reports of alleged abusive conduct.

Case intake

111. In 2025, financial misconduct (and failure to comply with professional standards) remained the top cause for reports of concern received, involving 303 (58%) of the 518 cases opened, compared with 329 (50%) in 2024. Abusive conduct and sexual misconduct reports followed, corresponding to some 167 (32%) and 48 (9%), respectively, of all cases opened.

112. Investigations opened a significantly lower number of sexual misconduct cases in 2025: 48 cases, compared with 99 in 2024 and 172 in 2023. Following through on its rigorous criteria at intake, Investigations has steadily opened fewer abusive conduct cases, with 167 cases opened in 2025 (down from 226 in 2024, and 273 in 2023).

Table 4. Cases opened, 2023–2025

Allegation type	2023	2024	2025
Financial misconduct			
Corruption	13	87	28
Fraud, theft/misappropriation	155	144	144
Failure to comply with standards	127	98	131
Sexual misconduct			
Sexual exploitation and abuse	106	42	22
Sexual harassment	66	57	26
Abusive conduct			
Retaliation	50	22	15
Harassment and abuse of authority	220	197	139
Discrimination	3	7	13
Total	740	654	518

113. The decrease in reports of abusive conduct and sexual misconduct may be attributable to one or more of the following: management’s successful actions on prevention and awareness of sexual exploitation, abuse and harassment; investigations and management coordination on

referrals to informal resolution mechanisms and early management actions; Investigations' revised approach to intake and cases warranting investigation; and shifting attention and pressures of reports owing to the WHO reprioritization process.

114. In 2025, Investigations again received the highest numbers of reports of concerns from the Eastern Mediterranean Region and the African Region, with a combined total of 59% of cases opened. Non-WHO related cases (involving UNAIDS, IARC, UNICC, etc.) represented about 5% of new cases opened (28 cases).

Table 5. Cases opened by location

Major office	2023	2024	2025
Africa	205	140	129
Americas ^a	3	6	1
Eastern Mediterranean	0	238	176
Europe	51	67	34
South-East Asia	56	77	50
Western Pacific	38	18	19
Headquarters	135	105	86
Total WHO	488	651	495
UNICC	1	1	4
UNAIDS	27	10	14
IARC	4	5	3
Unitaid	15	6	2
Total non-WHO	47	22	23
Grand total	535	673	518

^aAmericas represents cases reported to IOS and subsequently referred to the Investigations Office at the Pan American Health Organization (PAHO).

Case completion

115. Investigations continued to process a large volume of reports that were not misconduct-related or for which an investigation might not be the best course of action. Of the 534 cases closed at intake, 216 were referred to management for action or to other accountability offices within the Organization, representing about 56% more referrals than in 2024 (95 cases).

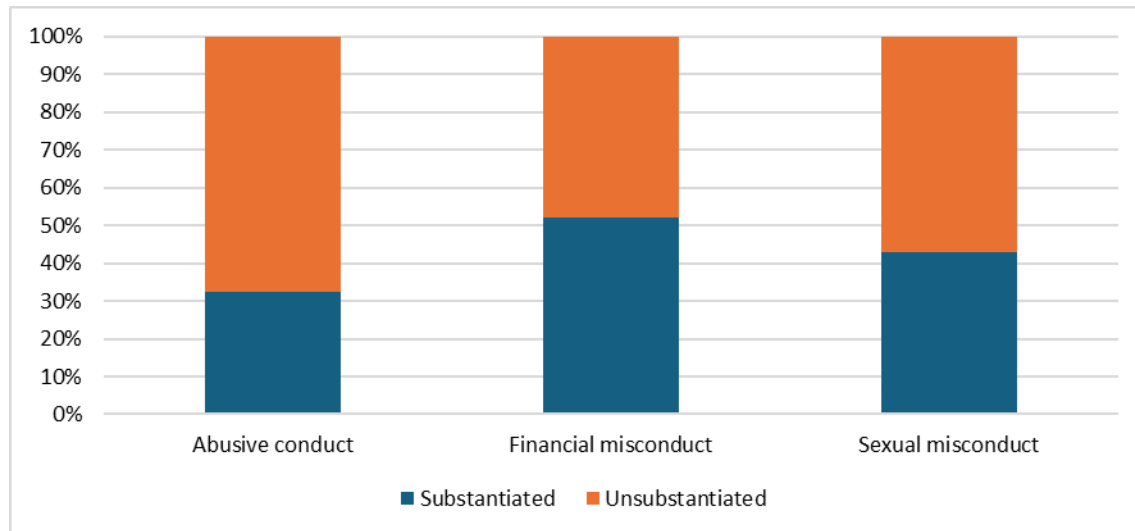
116. Investigations aim to finalize cases closed at intake within 30 days (or one month). It took an average of seven months to finalize the 534 cases in question (which included cases carried over from 2024). However, of those, 271 (51%) were opened in 2025 and finalized within two months.

117. A total of 102 cases were finalized at the investigation stage, equating to about 8.7% of the total number of cases handled in 2025. Despite a reduction in the team's size in 2025, the proportion of cases investigated relative to the total number of cases handled remained the same as in 2024 (116 cases).

118. Of the 102 cases investigated, 30 occurred in the Eastern Mediterranean Region, 26 in the African Region and 15 at headquarters, among other locations and other WHO-hosted entities and IARC.

119. Investigations issued substantiated investigation reports in 44 of the 102 cases investigated in 2025, compared with 34 of 116 cases in 2024 and 36 of 92 cases in 2023 (see Table 3).¹⁷ A breakdown of all reports issued, by outcome and allegation group, is shown in Fig. 3 and Annex 5.

Fig. 3. Cases closed at investigation, by allegation group and outcome



120. The total financial loss to the Organization (that is, excluding other WHO-hosted entities and IARC), as substantiated in investigation reports, amounted to US\$ \$83 231.07.¹⁸ These losses include, but are not limited to, those attributable to false medical reimbursement claims tied to WHO Staff Health Insurance. They exclude expenditures that Investigations could not evidentially quantify, along with losses to third parties.

121. In 2025, Investigations undertook one mission, compared with two in 2024, and a joint investigation with another United Nations entity. No management letters were issued in 2025; in 2024, one had been issued.

122. The average time to complete investigations into sexual misconduct was 20 months, exceeding the target of four months (120 days) and on average five months longer than in 2024. The average time taken to complete financial and abusive conduct cases was 34 months, exceeding the target of six months (180 days). For abusive conduct cases, it took on average nine months longer to close a case than in 2024; for financial misconduct cases, there was no change.

123. The lengthy duration of cases investigated is partly attributable to the surge in cases received and assigned for investigation between 2019 and 2022, which in 2025 corresponded to 15% of total cases. On the other hand, when looking at cases received and finalized at investigation in 2024 and 2025, the average was 14 months.

124. Investigations continues to receive and handle many reports that fall outside its mandate, the case load for which is not sustainable with the current consultant-centric investigations business model. Overreliance on external investigators directly exposes cases at intake or investigation to delays owing to mandatory breaks in consultant contracts, natural attrition and

¹⁷ Substantiation rate is not considered a performance indicator.

¹⁸ The total loss to one or more other United Nations entities amounted to US\$ 69 000 (2025).

turnover, their often limited field or mission experience and knowledge of the Organization or the United Nations, and skills gaps for which no training can be extended.

125. Other case and non-case related factors contribute to the duration of an investigation, including but not limited to investigation participants' degree and speed of cooperation, case complexity, procedural fairness requirements, and environmental factors that impact the case or the cooperation of investigation participants (WHO re-alignment; conflict zones).

Beyond cases

Advisory services

126. In 2025, Investigations responded to dozens of requests for advice, clarification or information aimed at supporting the Organization on matters concerning accountability and risk management. These included 22 advisories related to donor or inter-agency agreements, 110 clearance checks related to the promotion or resignation of personnel, and two engagements during which the Office acted as observer in the Organization's development of a new policy.

Reporting services

127. In addition to its publicly accessible IOS dashboards, which are updated monthly, Investigations reported on its oversight functions, both internally and externally, on numerous occasions, including at two Member State information sessions, two sessions of the Programme Budget and Administration Committee, twice before the Independent Expert Oversight Advisory Committee and once to the Staff Health Insurance Global Oversight Committee. Investigations also responded to five requests from the External Auditor and held meetings on, responded to or handled multiple queries related to donor reporting.

Collaboration and communication

128. Through regular round table and ad hoc meetings, Investigations collaborated with its accountability partners, such as the Department of Ethics, Risk Management and Due Diligence and Non-State Actors (formerly the Office of Compliance, Risk Management and Ethics), the Ombudsperson, the Human Resources Policy Coordination and Internal Justice unit, the Office of the Legal Counsel, and the Prevention of and Response to Sexual Misconduct team within the Gender, Equity, Rights and Sexual Misconduct Department. This included working with the Prevention of and Response to Sexual Misconduct team in refining sexual misconduct clauses found in implementing partner contracts, with the Human Resources Policy Coordination and Internal Justice unit and the Office of the Legal Counsel in developing alternative resolution measures (such as option letters) and informal resolution measures (for example, on non-misconduct reports) and on standards to improve the handling of protective measures with the Department of Ethics, Risk Management and Due Diligence and Non-State Actors.

129. Investigations delivered nine presentations and outreach sessions to regional and country offices, reaching 294 members of personnel, including 19 Heads of Office. Seven planning and coordination meetings were held with second-line colleagues, covering linkages between investigations, human resource management and compliance.

130. Investigations extended digital forensic assistance to three United Nations investigation counterparts in 2025. It collaborated with five investigation counterparts from the United Nations and multilateral development banks on the development and refinement of its artificial

intelligence assistant, at intake and other stages of the investigation cycle, with a view to avoiding duplication of effort.

131. Investigations participated in 10 meetings of the United Nations Representatives of Investigation Services as chair of the working group on abusive conduct and as a member of the strategic efficiencies working group. It also attended two conferences bringing together United Nations, donor and multilateral development bank investigation counterparts, the first in Geneva in June 2025 and the second, at which it presented, in China in November 2025.

Assessment of corporate risks

132. An integral element of the planning process in all audits performed by the Office is the systematic review of the risk register of the departments and units to be audited. The scope of testing these aspects of risk management (risk awareness, identification and mitigation) includes, where appropriate, the alignment of risks identified in the risk register with those in the related programme budget reporting.

133. The WHO Principal Risks,¹⁹ which are issued by management, are risks that may affect the achievement of the Organization's objectives and require alignment and coordination in their response and mitigation across the three levels of the Organization. They are derived from a bottom-up risk identification, as captured by the Organization's corporate risk management tool, which is complemented by a "top-down" review conducted by the WHO Global Risk Management Committee to ensure the relevance of the Organization's risk universe.

134. In response to requests from Member States, the Office has analysed the audit work conducted in 2025 and prior years, as well as the work planned for 2026, against the WHO Principal Risks; the results are set out in Annex 6. The work of the Office will continue to be mapped to these Principal Risks and to the follow-up on related recommendations on significant risks and risk response actions identified by management.

Region of the Americas

135. With regard to the Region of the Americas, the Office of Internal Audit of the Pan American Sanitary Bureau has prepared a draft report to the Executive Committee of the Pan American Health Organization (PAHO) for the year 2025. Based on the internal audit activity undertaken in 2025 and its participation in the day-to-day life of PAHO (including the role of its staff members as observers in internal committees and working groups), the Office of Internal Audit's opinion of the Pan American Sanitary Bureau's internal control environment in 2025 is that it continued to provide reasonable assurance as to the accuracy and timely recording of transactions, assets and liabilities and the safeguarding of assets. The Office of Internal Audit did not give an unsatisfactory rating to any of the internal audit assignments in 2025 – the eighth consecutive year with no unsatisfactory ratings overall and the ninth consecutive year with no unsatisfactory ratings for country-level audits.

¹⁹ [Principal Risks](#). Geneva: World Health Organization; 12 May 2025 (accessed 17 April 2026).

Action by the Health Assembly

136. The Health Assembly is invited to note this report and to provide guidance in respect of the following questions:

- What additional information or analysis arising from the work of the Office of Internal Oversight Services could be included in future reports to help Member States in their assessment of the overall internal control, risk management and governance environment in WHO?
- Are there any particular areas or issues that Member States would like the Office to consider including in its plan of work for 2027?

Annex 1

Status of open internal audit recommendations as at February 2026

Audit no.	Audit title	Responsible manager	Date of final report	Number of recommendations	Implementation not yet due	Overdue – not started	Overdue – in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation *	High residual risk overdue not closed	Comments on changes since previous status report
Audit reports of 2021 workplan												
21/1206	WHO in Zimbabwe	RD/AFRO	2021/06	32	0	0	1	31	97%	3%	1	No recommendations closed during the period
21/1207	Audit of password management and privileged access controls	ADG/BOS	2021/09	15	0	1	6	8	53%	47%	2	3 recommendations closed during the period
21/1217	Remediation actions for cybersecurity vulnerabilities	ADG/BOS	2022/06	10	0	0	6	4	40%	60%	1	No recommendations closed during the period
Audit reports of 2022 workplan												
22/1237	Audit of Global Human Resources at the Global Service Centre	ADG/BOS	2022/09	12	0	1	0	11	92%	8%	0	No recommendations closed during the period
22/1233	Audit of the WHO Results Report 2020–2021	DG	2022/11	17	0	0	1	16	94%	6%	0	13 recommendations closed during the period
22/1239	WHO Country Office in Libya	RD/EMRO	2023/01	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1240	WHO Country Office in Cameroon	RD/AFRO	2023/01	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1234	WHO in Yemen	RD/EMRO	2023/01	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1243	Data governance in the Division of Data, Analytics and Delivery for Impact	ADG/HSD	2023/06	7	0	0	7	0	0%	100%	3	No recommendations closed during the period

Audit no.	Audit title	Responsible manager	Date of final report	Number of recommendations	Implementation not yet due	Overdue – not started	Overdue – in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
Audit reports of 2023 workplan												
23/1248	WHO Country Office in Timor-Leste	RD/SEARO	2023/10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1250	WHO global security	ADG/BOS	2023/09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1252	Audit of third-party risk management in IT	ADG/BOS	2023/12	7	0	2	5	0	0%	100%	0	No recommendations closed during the period
23/1254	WHO in Afghanistan	RD/EMRO	2023/09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1257	Division of Access to Medicines and Health Products at WHO Headquarters	ADG/HSD	2023/12	29	0	0	3	26	90%	10%	0	8 recommendations closed during the period
23/1259	WHO Health Emergencies Programme at WHO Headquarters	ADG/WHE	2023/12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1260	WHO Country Office in Ethiopia	RD/AFRO	2024/02	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1266	WHO in the Democratic Republic of the Congo	RD/AFRO	2024/02	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1265	Division of Administration and Finance at the Regional Office for the Western Pacific	RD/WPRO	2024/02	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1262	Audit of Security Operations Centre	ADG/BOS	2024/04	5	0	0	5	0	0%	100%	0	No recommendations closed during the period
23/1268	WHO Staff Health Insurance	ADG/BOS	2024/10	10	2	6	2	0	0%	80%	1	No recommendations closed during the period

Audit no.	Audit title	Responsible manager	Date of final report	Number of recommendations	Implementation not yet due	Overdue – not started	Overdue – in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
Audit reports of 2024 workplan												
24/1227	WHO Country Office in Mali	RD/AFRO	2024/08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1270	WHO in the Philippines	RD/WPRO	2024/07	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1271	WHO Country Office in Azerbaijan	RD/EURO	2024/07	25	0	0	4	21	84%	16%	1	7 recommendations closed during the period
24/1272	Integrated audit of the Science Division	Chief Scientist	2024/07	22	0	1	9	12	55%	45%	0	12 recommendations closed during the period
24/1275	WHO in the Syrian Arab Republic	RD/EMRO	2024/09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1276	WHO Country Office in Sudan	RD/EMRO	2024/11	29	0	3	5	21	72%	28%	4	21 recommendations closed during the period
24/1277	WHO Country Office in the Maldives	RD/SEARO	2024/09	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1281	WHO in Iraq	RD/EMRO	2024/12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1284	WHO Country Office in Zambia	RD/AFRO	2024/12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1286	WHO Country Office in Myanmar	RD/SEARO	2024/12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
24/1287	WHO in South Sudan***	RD/AFRO	2024/12	34	0	0	10	24	71%	29%	0	24 recommendations closed during the period

Audit no.	Audit title	Responsible manager	Date of final report	Number of recommendations	Implementation not yet due	Overdue – not started	Overdue – in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
24/1288	WHO Country Office in the United Republic of Tanzania***	RD/AFRO	2025/05	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2025 workplan												
25/001	WHO Country Office in the Islamic Republic of Iran	RD/EMRO	2026/02	25	25	0	0	0	100%	0%	0	Not yet due
25/002	Enterprise Risk Management	DG	2025/08	10	10	0	0	0	100%	0%	0	Not yet due
25/003	WHO Regional Office for Europe	RD/EURO	2025/05	18	4	1	8	5	36%	50%	0	5 recommendations closed during the period
25/004	WHO Country Office in Mongolia	RD/WPRO	2025/08	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
25/005	Audit of the WHO Regional Office for Africa	RD/AFRO	2025/05	21	0	0	2	19	90%	10%	2	19 recommendations closed during the period
25/007	WHO Country Office in Senegal	RD/AFRO	2025/07	13	0	0	13	0	0%	100%	2	Follow-up in progress for 13 overdue recommendations
25/008	WHO Country Office in Djibouti	RD/EMRO	2025/06	13	3	1	6	3	30%	54%	1	3 recommendations closed during the period
25/009	WHO in the occupied Palestinian territory	RD/EMRO	2025/09	20	8	2	5	5	42%	35%	0	5 recommendations closed during the period
25/011	Cross-cutting audit of grant letters of agreement at WHO	ADG/BOS	2025/11	7	7	0	0	0	100%	0%	0	Not yet due
25/013	WHO in Thailand	RD/SEARO	2025/07	13	1	0	4	8	67%	31%	0	8 recommendations closed during the period
25/015	Digital payments in AFRO**	RD/AFRO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Draft report not yet issued

Audit no.	Audit title	Responsible manager	Date of final report	Number of recommendations	Implementation not yet due	Overdue – not started	Overdue – in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
25/016	Country Office in Côte d'Ivoire	RD/AFRO	2025/09	8	4	0	1	3	75%	13%	0	3 recommendations closed during the period
25/017	WHO Country Office in Poland	RD/EURO	2025/09	8	2	6	0	0	0%	75%	0	No recommendations closed during the period
25/018	WHO in Somalia	RD/EMRO	2025/11	19	19	0	0	0	100%	0%	0	Not yet due
25/019	WHO Country Office in Türkiye	RD/EURO	2025/11	12	12	0	0	0	100%	0%	0	Not yet due
25/020	Audit of Business Management System (BMS) implementation**	ADG/BOS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Draft report not yet issued
25/021	WHO Country Office in the Democratic Republic of the Congo	RD/AFRO	2026/01	15	15	0	0	0	100%	0%	0	Not yet due
25/023	WHO Country Office in Bangladesh	RD/SEARO	2026/01	17	17	0	0	0	100%	0%	0	Not yet due
Total recommendations				473	129	24	103	217			18	
				100.0%	27.3%	5.1%	21.8%	45.9%			3.8%	

* Not closed means either not started or in progress.

** The report is still in draft.

*** In February 2025 the report was still in draft and/or not yet issued (hence the discrepancy in the total number of recommendations between now and the previous update, if applicable).

Key to colour-coding

Criteria	Number of years since report Issued
Final report issued less than one year ago	0.8
Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an IOS audit)	1.1 to 1.3
Final report issued more than 1.3 years ago (that is, more than the target closing time for an IOS audit)	>1.3

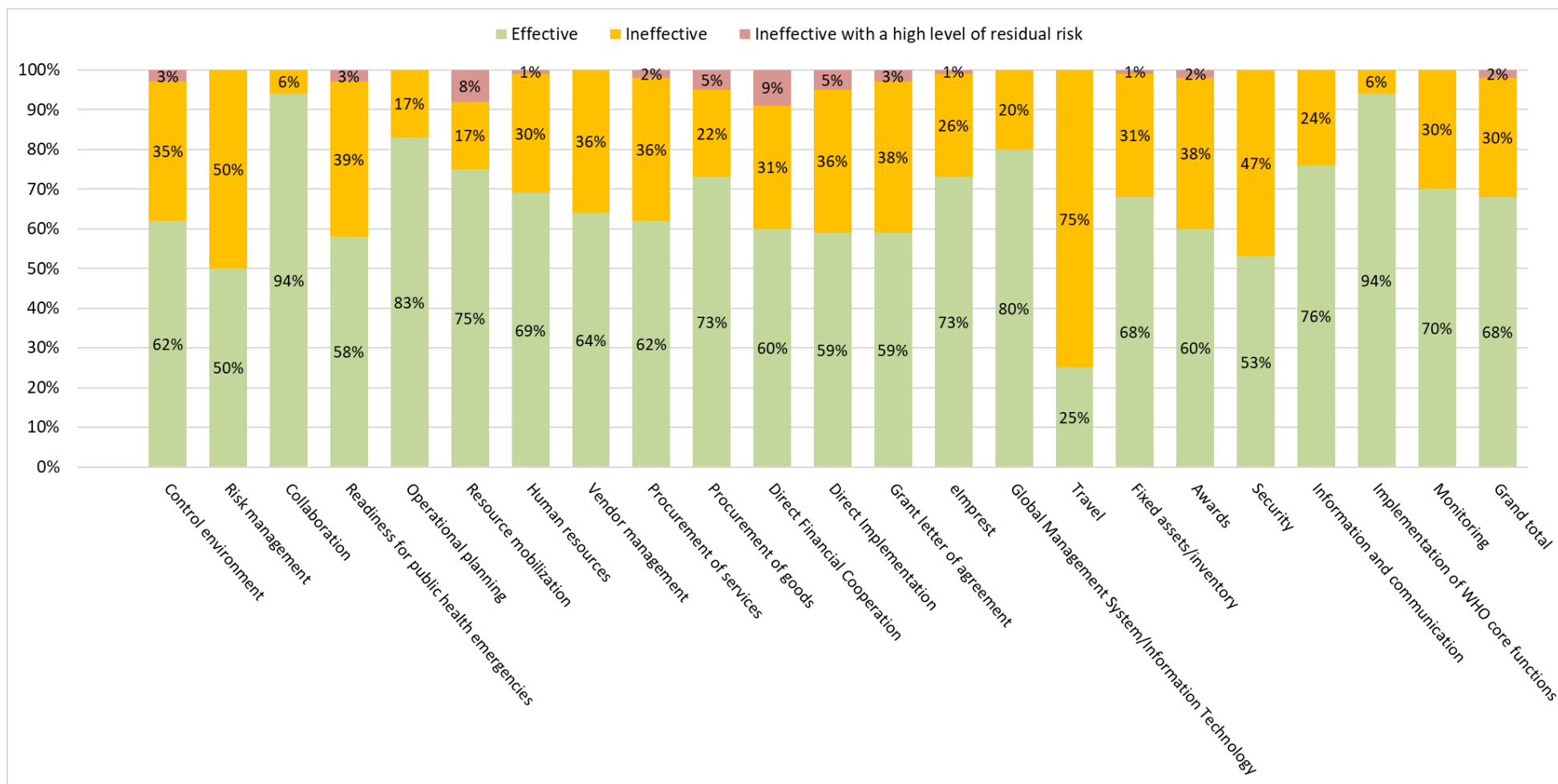
Criteria	Implementation rate
Implementation rate more than 85%	> 85%
Implementation rate between 50% and 85%	50% to 85%
Implementation rate less than 50%	<50%

Criteria	Percentage of overdue implementation*
More than 50% overdue	>50%
Between 15% and 50% overdue	15% to 50%
Less than 15% overdue	<15%

Criteria	High residual risk overdue not closed
Response from auditee not yet due	N/A
One or more recommendations of high significance overdue	>= 1
No recommendations of high significance overdue	0

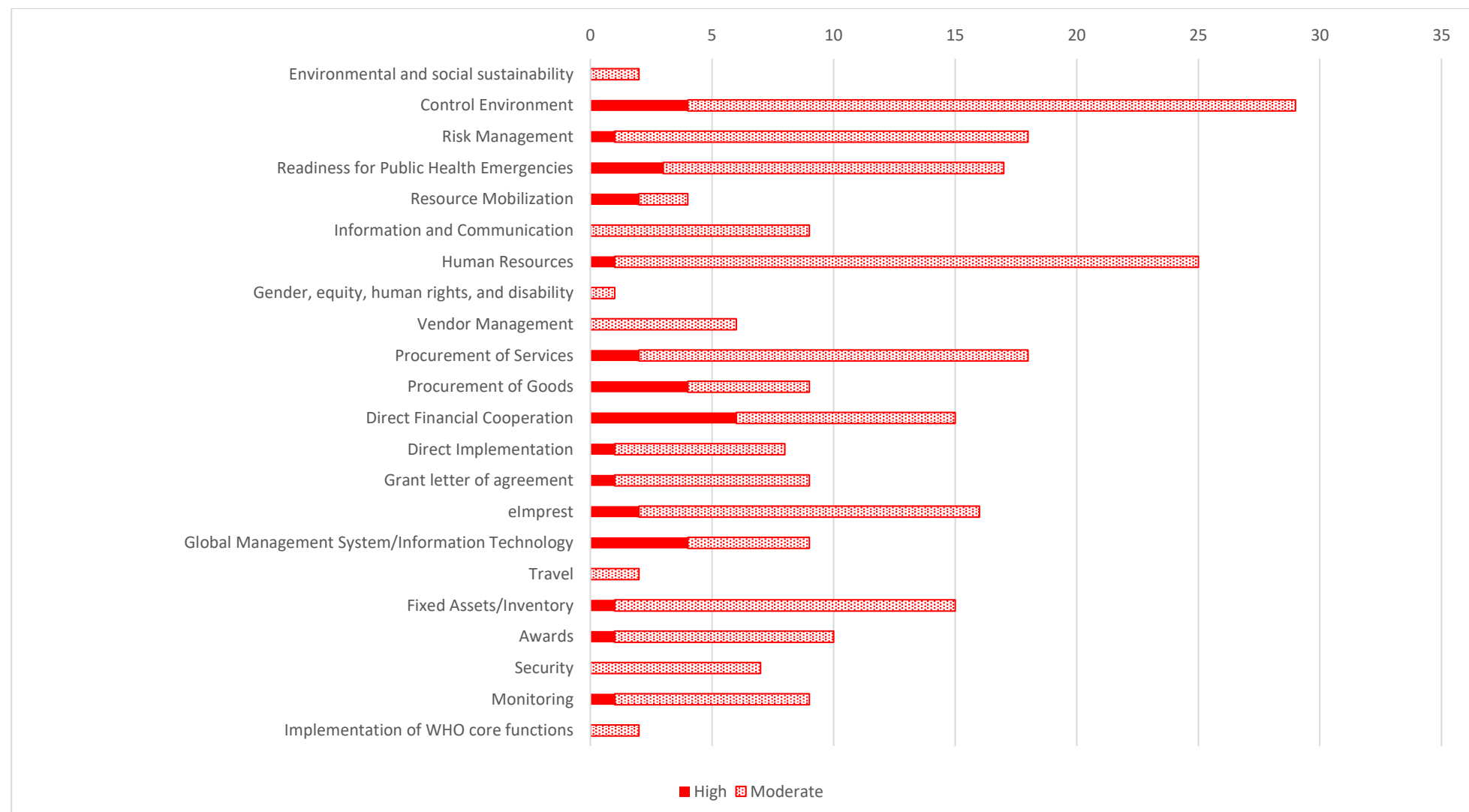
Annex 2A

Breakdown of audit controls tested in 2025, by audit risk category, control effectiveness and residual risk



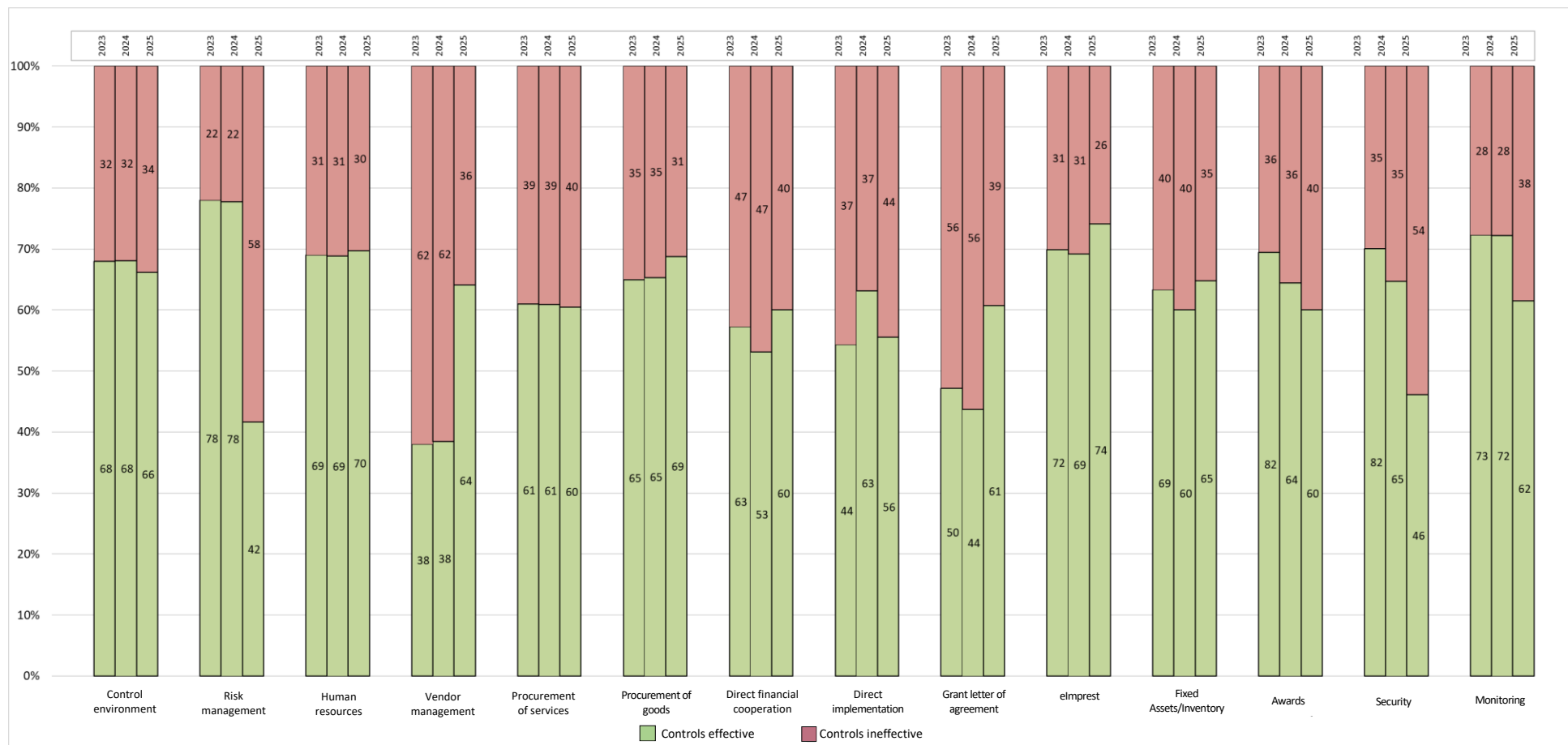
Annex 2B

Breakdown of internal audit recommendations, by audit area and residual risk



Annex 3A

Trends in operating effectiveness of internal controls in WHO Country Office audits conducted in the period 2023–2025



Annex 3B

Operating effectiveness of internal controls, as reported in the operational section of audits of Country Offices conducted in the period 2023–2025

Summary of effectiveness of internal controls – Organization-wide, by region for the period 2023-2025						
Overall control effectiveness 2023–2025	WHO (32 audits)	Africa (11 audits)	Eastern Mediterranean (9 audits)	Europe (4 audits)	South-East Asia (5 audits)	Western Pacific (3 audits)
	64%	64%	67%	55%	72%	57%
Control environment	68%	71%	61%	54%	79%	55%
Risk management	62%	67%	78%	56%	56%	43%
Human resources	69%	77%	69%	48%	85%	61%
Vendor management	51%	49%	76%	25%	53%	50%
Procurement of services	59%	65%	63%	29%	65%	50%
Procurement of goods	68%	63%	67%	63%	88%	58%
Direct financial cooperation	59%	60%	57%	57%	67%	42%
Direct implementation	58%	52%	66%	Not Tested	60%	Not Tested
Grant letter of agreement	59%	63%	57%	46%	78%	33%
elmprest	72%	67%	66%	80%	74%	88%
Fixed assets/inventory	62%	62%	56%	64%	71%	56%
Awards	66%	65%	68%	57%	85%	50%
Security	62%	62%	56%	64%	71%	56%
Monitoring	66%	65%	68%	57%	85%	50%

Annex 4

List of audits closed since February 2025 (as at February 2026)

Audit no.	Audit title	Date of final report	Closing date	Months to close the audit
22/1234	WHO in Yemen	2023/02	2025/07	29
22/1239	WHO Country Office in Libya	2023/01	2025/06	29
22/1240	WHO Country Office in Cameroon	2023/01	2025/07	30
23/1248	WHO Country Office in Timor-Leste	2023/10	2025/04	18
23/1250	Global Management of Security at WHO	2023/09	2025/09	24
23/1254	WHO Country Office in Afghanistan	2023/09	2025/10	25
23/1259	WHO Health Emergencies Programme at Headquarters	2023/12	2026/02	26
23/1260	WHO Country Office in Ethiopia	2024/02	2025/07	17
23/1265	Division of Administration and Finance at the WHO Regional Office for the Western Pacific	2024/03	2025/05	14
23/1266	WHO Country Office in the Democratic Republic of the Congo	2024/02	2026/01	23
24/1270	WHO in the Philippines	2024/07	2025/08	13
24/1275	WHO in the Syrian Arab Republic	2024/09	2025/10	13
24/1277	WHO Country Office in Mali	2024/08	2028/07	47
24/1277	WHO Country Office in Maldives	2024/09	2025/08	11
24/1281	WHO in Iraq	2024/12	2025/11	11
24/1284	WHO Country Office in Zambia	2024/12	2025/11	11
24/1286	WHO Country Office in Myanmar	2024/12	2025/09	9
24/1288	WHO Country Office in the United Republic of Tanzania	2025/05	2026/01	8
25/004	WHO Country Office in Mongolia	2025/08	2025/11	3

Annex 5

Investigation reports (substantiated) closed in 2025

Case no.	Type of allegation	Seniority of the subject	Grade level
2018-086	Fraud	Mid-level	P3
2020-062	Failure to comply with professional standards	Mid-level	P4
2020-110	Failure to comply with professional standards	Affiliated personnel	Intern
2021-006	Fraud	Affiliated personnel	SSA
2021-030	Fraud	Senior level	P5
2021-062	Retaliation	Senior level	D1
2021-072	Fraud	Entry level	G2
2021-074	Fraud	Entry level	G2
2021-075	Fraud	Entry level	G2
2021-076	Fraud	Entry level	G2
2021-077	Fraud	Entry level	G2
2021-078	Fraud	Mid-level	G6
2021-079	Fraud	Mid-level	P4
2021-106	Harassment	Senior level	P5
2021-122	Abuse of authority	Senior level	D2
2022-071	Harassment	Mid-level	P4
2022-199	Sexual harassment	Mid-level	P3
2022-225	Harassment	Senior level	D1

Case no.	Type of allegation	Seniority of the subject	Grade level
2022-231	Fraud	Senior level	P5
2023-006	Fraud	Senior level	P5
2023-017	Sexual harassment	Senior level	P5
2023-227	Abuse of authority	Senior level	D1
2023-248	Fraud	Mid-level	G5
2023-366	Harassment	Executive level	RD
2023-383	Harassment	Senior level	D1
2023-506	Sexual harassment	Entry level	NOB
2023-671	Sexual harassment	Senior level	P6
2023-724	Sexual harassment	Entry level	NOB
2024-204	Fraud	Mid-level	G5
2024-229	Corruption	Affiliated personnel	Consultant
2024-236	Fraud	Affiliated personnel	Individual contractor
2024-286	Failure to comply with professional standards	Affiliated personnel	SSA
2024-347	Harassment	Senior level	D1
2024-464	Sexual Exploitation and Abuse	Affiliated personnel	Consultant
2024-559	Fraud	Mid-level	P4
2024-560	Sexual harassment	Affiliated personnel	Consultant
2024-568	Failure to comply with professional standards	Entry level	P2
2024-577	Harassment	Senior level	P5
2024-590	Fraud	Mid-level	P4

Case no.	Type of allegation	Seniority of the subject	Grade level
2024-647	Fraud	Affiliated personnel	SSA
2025-022	Failure to comply with professional standards	Mid-level	P4
2025-116	Fraud	Senior level	P5
2025-122	Sexual harassment	Entry level	G2 equivalent
2025-373	Failure to comply with professional standards	Mid-level	P3

Annex 6

Assessment of coverage of WHO principal risks¹ in recent internal audits

Risk number	Risk name	Risk description	Examples of office-specific audit work related to risks
1	Global health and WHO's legitimacy undermined (including societal polarization)	Global health and WHO's legitimacy (including recognition of its leadership/coordination role in international health) is undermined due to geopolitical instability, a comparative advantage not recognized among other players and/or skepticism towards multilateralism, negatively impacting its ability to leverage consensus-based mechanisms and its resource mobilization efforts.	Integrated audits included procedures for the review of internal controls related to coordination across all three levels of the Organization.
1.1	Weak capacity of Implementing Partners (including fragile country capacity)	Dependency on Implementing Partners with limited, and rapidly declining capacity (including health ministries and stakeholders at country level) may lead to incomplete execution of WHO's delivery of programmes.	Integrated and operational audits included procedures for the review of internal controls related to Implementing Partner capacity across all levels. A cross-cutting audit of grant letters of agreement was conducted in 2025. An advisory review of assurance over direct financial cooperation, direct implementation and grant letters of agreement was conducted in 2024.
1.2	Mistrust in Science and WHO (includes misinformation and disinformation)	Mistrust in science and in the positive impact of WHO's health activities, with misinformation and disinformation campaigns amplified by social media targeting health, may result in decreased effectiveness and reach of WHO's health policies and guidelines in certain communities and in loss of public and Member States' trust.	An audit of WHO publishing across the three levels of the Organization is planned for 2026. Integrated audits included procedures for the review of internal controls related to communications. IOS included an advisory assignment in the area of AI governance which would focus, inter alia, on digital health and followed up on implementation of a recommendation made in the audit of data governance (2023) which covered questions of accuracy and integrity of health data.
1.3	Ineffective partner engagement	An ineffective partner engagement strategy and model may lead to duplication of efforts, heightened competition among health agencies, and an inability to leverage each other's strengths to effectively address health topics	Integrated audits included procedures for the review of internal controls related to coordination and resource mobilization across all levels.
1.4.	Communication Risk	Lack of effective internal and external communication strategies leading to: (i) WHO's added value not being recognized by other stakeholders, and/or (ii) inconsistencies in responding to emerging issues across the three levels of the Organization	An audit of WHO publishing across the three levels of the Organization is planned for 2026. Integrated audits included procedures for the review of internal controls related to communications.

¹ [Principal Risks](#). Geneva: World Health Organization; 12 May 2025 (accessed 11 February 2026).

Risk number	Risk name	Risk description	Examples of office-specific audit work related to risks
2	Inflexible, unpredictable and non-diversified financing, along with significant reductions in funding	Insufficient flexible and predictable financing and reliance on a limited number of donors increases the exposure to funding cuts impacting significantly key functions and programmes as well as continuity of operations.	<p>WHO's core function of leadership, including WHO's efforts in engagement and collaboration with stakeholders and partners, as well as its resource mobilization efforts, are reviewed in the integrated audits. In addition, the Office updated the audit risk matrix for the integrated audits section on resource mobilization in 2024, taking into consideration the "two cross-cutting themes of increased predictability and flexibility and a greater focus on fundraising at the country level, where increased potential and more opportunities to drive impact are foreseen", as per the WHO resource mobilization strategy.</p> <p>Integrated audits included procedures for the review of resource mobilization efforts. The audit risk matrix was updated in 2024 to reflect cross-cutting themes from the WHO resource mobilization strategy, including donor visibility and partner recognition.</p> <p>In 2025, IOS completed a maturity assessment of WHO's enterprise risk management. This risk (financing) is one of the most critical risks. The aforementioned IOS assignment made recommendations for more effective engagement of senior management with respect to all Principal Risks, including this risk.</p>
3	Inability to rapidly define a fit for purpose organizational structure to address public health needs and WHO's Constitution	Inability to design swiftly an operational structure delivering WHO's constitutional mandate in an evolving global context due to: (i) Challenges in prioritizing strategic technical areas (ii) The need to embrace innovation in health matters (e.g. e-health, artificial intelligence).	Integrated and operational audits included procedures for the review of the organizational structure and HR Plan.
3.1	Business Management System (BMS) transition	In the context of current organizational changes, BMS development falling short on delivering its expected operational and efficiency results, thus failing to support the Organization in addressing today's global health needs.	<p>The Office participated in BMS Programme Board meetings as an observer. In 2025, it delivered an audit report on BMS project governance with recommendations (2023).</p> <p>A memorandum was submitted to the Director-General, and a review of data conversion and quality management is planned for 2026 before BMS Wave 4 implementation.</p> <p>In 2025, IOS performed an audit of BMS Implementation (Q4). The BMS management was informed of the audit findings and recommendations. The report is pending (as of January 2026).</p>
3.2	Quality and excellence of WHO's normative work compromised	WHO's normative and technical work compromised, negatively affecting WHO's ability to deliver GPW results and reputation.	Integrated audits included procedures for the review of internal controls related to delivery of WHO's core functions across all levels.

Risk number	Risk name	Risk description	Examples of office-specific audit work related to risks
4	WHO's inability to adequately support Member States in the event of a rapid resurgence of infectious diseases or health emergencies	Failure to adequately support Member States and manage rapid resurgence of infectious diseases (including inability to interrupt wild poliovirus transmission) or multiple, simultaneous health emergencies affecting the Organization's reputation.	<p>Integrated audits included procedures for the review of WHO's emergency readiness.</p> <p>The 2025 audits included offices in the Democratic Republic of the Congo, the Islamic Republic of Iran, the occupied Palestinian territory and Somalia.</p> <p>An advisory review on organizational resilience was conducted in 2024</p>
5	Fraud and corruption	Fraud and corruption cases involve the misuse of funds by staff and non-staff, potentially leading to the inability to implement WHO activities in an effective, efficient, and economical manner; and to major donor and Member States, outrage and loss of confidence in WHO's ability to manage funds.	<p>Standard testing in most of the audits includes potential fraud areas, such as segregation of duties in the areas of imprest, payments, procurement and fixed assets. Relevant internal control weaknesses in those areas are included in the audit report for management attention.</p> <p>The Office provides a fraud awareness and ethics briefing as part of its audit missions; it also provides information on fraud awareness in induction sessions for new staff members at headquarters and other induction sessions.</p> <p>The Office performs periodic data analytics to identify potential red flags. Some of these reports are used in standard audits.</p>
6	Inability to equip WHO with a fit for purpose and qualified workforce	Difficulty in establishing high performing and fit for purpose technical workforce to sustain current and future WHO's activities which may hamper WHO's ability to fulfil its core mandate.	Integrated and operational audits included procedures for the review of the Human Resources Plan and recruitment process.
7	Strained workforce mental health and well-being	Strained WHO workforce well-being and mental health may result in lack of motivation, mental strain, physical health deterioration, and staff burnout which ultimately results in reduced organizational performance.	<p>Audits include surveys of all staff and non-staff members on the tone at the top, management style and workforce well-being and mental health.</p> <p>Audits include the possibility to have confidential interviews to discuss sensitive areas.</p>
8	Breach in data protection and privacy and leakage of WHO confidential information	Intentional or unintentional leakage and misuse of personal identifiable information and/or WHO confidential information (perpetrated internally or by external actors) due to a lack of appropriate data protection mechanisms and resources.	<p>This was covered in the IOS audit of data governance (2023).</p> <p>A review by the Joint Inspection Unit is in progress (First quarter of 2026).</p>

Risk number	Risk name	Risk description	Examples of office-specific audit work related to risks
9	Inability to demonstrate results and impact	Inability to demonstrate WHO's results and impact with a fit for purpose results chain responding to the latest global health needs, affecting WHO's ability to maintain its comparative advantage in the Global Health architecture and reliability for donors.	<p>Integrated audits include a review of the achievement of expected results in the programme budget and a review of WHO's core function for monitoring health situations and health trends.</p> <p>Integrated audits also include a review of WHO's six core functions, including leadership functions, technical support and setting norms and standards, and monitoring at all levels of the Organization.</p> <p>An audit of the results report was conducted in 2022.</p> <p>The Office followed up implementation of a recommendation made in the audit of data governance (2023) which covered questions of accuracy and integrity of health data.</p>
10	Vulnerable supply chain disruptions	With the current international trade landscape, failure to deliver quality health products timely and at budgeted costs in WHO programmes in response to country needs.	Integrated and operational audits included procedures for the review of supply chain and procurement across all levels.
11	Sexual misconduct and harassment not prevented or addressed	Inability to prevent, detect and manage cases of sexual misconduct, including, but not limited to sexual exploitation, sexual abuse and sexual harassment (SEAH) thereby harming people and affecting the reputation of the Organization.	Audit: see risk 12.
12	Abuse of power and harassment	Abuse of power and harassment in WHO's workplace may lead to deterioration of WHO's staff well-being and the establishment of an environment of acceptance impacting the reputation of the Organization as a United Nations health agency.	<p>The Office provides a fraud awareness and ethics briefing as part of its audit missions; it also provides information on fraud awareness in the induction sessions for new staff members at headquarters and other induction sessions.</p> <p>Integrated audits included procedures for the review of internal controls related to the prevention of sexual exploitation, abuse and harassment.</p> <p>Audits include surveys of all staff members and affiliates on the reporting mechanism in this area, and audits include the possibility of conducting confidential interviews.</p>
13	Business services disruptions	Incidents (e.g. natural disasters, security-related threats, armed conflicts) with the potential of interrupting or halting the normal functioning of essential services within WHO may lead to discontinuity of operations including major financial losses, inability to deliver programmes, harm to staff safety, and loss of data.	<p>Integrated audits included procedures for the review of business continuity plans across all levels.</p> <p>An advisory review on organizational resilience was conducted in 2024.</p>

Risk number	Risk name	Risk description	Examples of office-specific audit work related to risks
13.1	Cybersecurity breach	Cybersecurity attack significantly compromising critical headquarters, regional, and/or country information systems, WHO digital assets or critical data leading to discontinuity of operations, financial losses, legal claims, and/or damaged reputation.	<p>An advisory review of WHO's organizational resilience was conducted (2024).</p> <p>The audit of the Security Operations Centre covered the management of cybersecurity incidents (2023).</p> <p>An audit of third-party risk management in IT was conducted (2023).</p> <p>Periodically, the Office is invited to participate as an observer in the meetings of the Cybersecurity Team and other groups focusing on cybersecurity.</p> <p>There is continuous dialogue with the relevant manager (Chief Information Security Officer) on ongoing developments.</p> <p>An audit of the management of cybersecurity incidents is included in the IOS plan for 2026.</p>
14	Climate, Environmental and Social Safeguards Risk	Inability to address the health impacts of climate change globally and within WHO health programmes, thus undermining: (i) WHO's ability to act fully as the directing and co-ordinating authority on international health (as mandated by its Constitution) in this field, or (ii) inadvertently causing negative environmental and social impacts to the communities WHO serves.	Integrated audits included procedures for the review of internal controls related to environmental and social safeguards across all levels of the Organization.

Annex 7

Internal audit Key Performance Indicators (KPIs), 2023–2025

#	Key Performance Indicators (KPI)	Target	2023	2024	2025
1	Customer satisfaction (survey)	>80%	86%	85%	97%
2	Time allocated to projects vs total worked time (Note: in 2023 the Office reviewed project definitions, so data for 2023–2024 are not fully comparable with data for 2022)	>85%	88%	85%	88%
3	Worked days per engagement: actual vs budgeted (difference)	+/-10%	80 vs 81 (-1%)	71 vs 78 (-9%)	65 vs 68 (-4%)
4	Time of completion of engagement (in months): actual vs scheduled (difference)	+/-20%	7 vs 4.4 (+59%)	5.5 vs 4 (+38%)	6.2 vs 4.6 (+35%)
5	Percentage of overdue internal audit recommendations (GPW leading indicator)	<10%	76%	69%	50%
6	IEOAC action points to IA that were addressed	100%	100%	100%	100%
7	Training days per internal auditor (per year)	>7 days	7.0	9.4	6.8
8	Internal auditors with professional certification (Note: all auditors have audit related certifications except the two senior technical officers, who are medical doctors)	75%	80%	82%	82%

Notes:

The 2025 KPI results are provisional, as data for several audits have not yet been finalized or fully compiled.

Auditors have completed the required CPE hours for certification. The training days shown here reflect only training conducted during working hours and recorded on timesheets.
