

External and internal audit recommendations: progress on implementation

Report by the Director-General

Introduction

1. This report provides an update on the actions undertaken to ensure the implementation of both external and internal audit recommendations. It also presents an overview of the measures taken following the investigations referenced in the report of the Internal Auditor for 2025.¹
2. WHO is pleased to have received an unqualified (clean) audit opinion from the External Auditor on the financial statements for the year ending 31 December 2025, a testament to the diligent efforts of the entire WHO workforce. The attainment of consecutive unqualified audit opinions underscores the Organization's commitment to continuous improvement in transparency and accountability.
3. WHO undergoes extensive auditing, with distinct services provided by both internal and external auditors. During 2025, in addition to the statutory audit of financial statements, 22 additional audits were conducted, comprising 18 field audits and four performance audits.
4. To prioritize the implementation of audit recommendations and mitigate the risk of recurrence, the Secretariat has updated its top audit priorities (see Annex 1). This framework adopts a holistic, risk-based approach to address systemic weaknesses and guide management action at all levels in response to ongoing and emerging challenges.
5. The Director-General provides leadership by setting the tone at the top, with executive management and accountability functions, while directors regularly monitor performance in the implementation of audit priorities through periodic status reviews. This oversight supports the Organization's continued efforts to strengthen transparency, efficiency, accountability and compliance, while ensuring that the auditors' recommendations are addressed in a timely manner.

¹ Document A78/26.

Audit recommendations: progress in implementation

6. In 2025, a total of 421 past internal and external audit recommendations were closed, compared to 380 in 2024, with actions on a further 82 recommendations pending review (see Annex 2). Considering all audit recommendations, the overall implementation rate currently stands at 80%.

7. Of the remaining open recommendations, 32% are assessed as high risk, 62% as medium risk and 6% as low risk. Priority continues to be given to the implementation of high-risk recommendations.

8. Table 1 presents the status of audit recommendations by risk level and its target implementation by year.

Table 1. Audit recommendations issued during the 2025 audits

Recommendations	Risk			
	High	Medium	Low	Total
Due by 2025	14%	25%	4%	43%
Due 2026+	18%	37%	2%	57%
Total	32%	62%	6%	100%

9. Following the completion of the 2025 audits, the External Auditor issued 54 audit recommendations (2024: 31 recommendations) and the Office of Internal Oversight Services issued 249 recommendations (2024: 254 recommendations, of which 12 were finalized after the Seventy-eighth World Health Assembly, as noted in Fig. 2), giving a collective total of 303 new audit recommendations (2024: 285 recommendations).

10. Of the total new recommendations issued, 68 were classified as “high priority” and 235 as “medium priority”. Of these, 209 relate to administrative matters, 94 to programme activities.

11. The Secretariat reports that, despite the high number of new internal audit recommendations issued in 2025, a total of 97 recommendations had been closed as at April 2026, with the remaining 152 scheduled for implementation during 2026. Achieving an implementation rate of 39% for the recommendations issued in 2025 reflects a proactive organization that seeks to strengthen accountability and address areas requiring enhanced oversight and management attention.

12. The Independent External Oversight Advisory Committee reviews the status of internal and external audit observations, overseeing the progress made to address audit recommendations and their underlying root causes, and provides expert guidance.

Top audit priority recommendations

13. The Secretariat has adopted a systematic approach to addressing outstanding audit recommendations by grouping related issues to identify root causes. This approach combines policy updates, system enhancements, training and documentation to address systemic issues and reduce recurrence. For example, further open recommendations under procurement processes and compliance are expected to be closed upon completion of the related system enhancements.

14. Based on this approach, as well as new audit recommendations related to the top priorities issued in 2025, the Secretariat reconfirms the relevance of the current top audit priority areas (a) to (i) (see paragraphs 16 to 47) for the coming years, until addressed systemically.

15. Table 2 presents progress to date against the top audit priority recommendations.

Table 2. Audit implementation by audit priority

Audit priority	Audit implementation %	
	Implemented	Pending
(a) Business Management System (BMS)	68%	32%
(b) Procurement process and compliance	81%	19%
(c) Supply chain and inventory management	86%	14%
(d) Management of and assurance activities related to governmental counterparts and entities receiving financial support	89%	11%
(e) Human resource management and recruitment processes	83%	17%
(f) Programme implementation and measurement of impact	53%	47%
(g) Contribution management and donor reporting	80%	20%
(h) IT and data management	81%	19%
(i) Accountability, risk management, compliance and internal control	79%	21%
Overall implementation	80%	20%

(a) Business Management System (BMS)

16. Implementation of BMS advanced during the reporting period, with the Programme Management, Travel and Meeting Management modules deployed to support operational planning for 2026–2027, accompanied by training and guidance materials to ensure consistent adoption.

17. The Secretariat strengthened project-governance and internal-control measures to address priority audit findings and mitigate risks related to timelines, budget and organizational readiness. It continues to monitor progress, address financial and operational risks and prepare for the launch of the remaining BMS modules in 2026–2027.

18. The Secretariat is pleased to report that, following the External Auditors' review of the recommendations arising from the 2023 audit of BMS, 68% were considered implemented and have been closed. The remaining audit recommendations related to BMS may only be reviewed and deemed implemented by the External Auditors after roll-out of the relevant modules and upon completion of their final review during each audit cycle. In addition, internal audit also audited BMS; its report was issued on 29 April 2026. More work is needed to mitigate the risks identified by the auditors and the oversight bodies for timely and successful roll-out of future modules.

(b) Procurement processes and compliance

19. In 2025, procurement remained an area of focus. Following the conclusion of the 2025 year-end audit, the implementation of the related recommendations has progressed positively, with 81% reviewed and closed to date; the rest will be reviewed in the next audit cycle.

20. The Secretariat continues to implement its strategy to modernize procurement across the Organization, including the development of a single global policy framework covering the end-to-end supply chain from procurement to warehousing and inventory management. Progress during the year included milestones building on the 2023 revision of bidding thresholds, such as a harmonized procurement planning template, updated guidance on goods procurement and an enhanced quality assurance approach for health products. The policy is expected to be completed and implemented by the end of 2026.

21. Further policy improvements were introduced to support country offices in procurement, including streamlined use of long-term agreements and the application of other United Nations entities' long-term agreements under mutual recognition. The WHO procurement network continued to strengthen capacity, harmonize practices and support improvements in due diligence, vendor sanctions management and fraud prevention.

(c) Supply-chain and inventory management

22. The Secretariat is progressing with the implementation of its 2022 supply-chain management strategy, emphasizing improved guidance, strengthened inventory-management planning, a revised emergency-stockpile strategy, a strengthened control environment and enhanced practices to optimize inventory levels and minimize expired stock. As at the time of writing, the Organization has achieved an audit recommendation implementation rate of 86%, indicating substantial progress in strengthening key processes, together with a 50% implementation rate for the inventory and warehouse management audit conducted in 2024.

23. WHO continues to prioritize the digitization of critical supply-chain functions, marked by the successful roll-out of two core BMS platforms: the Transportation Management System and the Warehouse Management System. The former supports distribution, shipping and customs-clearance operations in 60 countries, improving shipment visibility and enabling the identification of bottlenecks within green-light processes. The Warehouse Management System underpins the storage, tracking and distribution of health commodities across global, regional and country operations. Integrated within BMS, it delivers real-time inventory visibility, batch and expiry management, and end-to-end traceability, strengthening routine operations, emergency response and overall supply-chain accountability and resilience.

24. Further system improvements to the Organization's supply chain are expected once the Procure-to-Pay Goods and Services roll-out in the third quarter 2026.

(d) Management of and assurance activities related to governmental counterparts and entities receiving financial support

25. The auditors identified opportunities in strengthening monitoring and follow-up at budget centre and regional levels to ensure the timely submission of final reports for Direct Financial Cooperation, Grant Letters of Agreement and Direct Implementation. They further called for stricter enforcement of checks and balances, with new Direct Financial Cooperation purchase orders issued only in exceptional cases when overdue reports exist and subject to approval by competent authorities. In addition, the audit recommends that regional offices develop approved annual assurance plans, deliver planned assurance activities and systematically upload completed assurance results to SharePoint. The Secretariat is committed to implementing these recommendations.

26. The WHO Global Assurance Hub continues to provide coordinated support to headquarters, regional and country offices in implementing planned assurance activities. Recent improvements include the establishment of a secure, centralized online repository comprising long-term agreements with third-party providers for capacity assessments, spot checks and audits, together with standardized terms of reference and templates. These measures are expected to enhance efficiency, consistency and oversight in the engagement and monitoring of implementing partners.

27. As recommended by the audit, as at April 2026 all WHO regional offices have established and maintained approved annual assurance plans for 2026. Efforts are being undertaken to ensure implementation of the said planned assurance activities and to systematically upload the results of all completed assurance activities to the Hub's assurance activities platform.

(e) Human resource management and recruitment processes

28. The auditors recommended improvements to the Secretariat's performance and overall workforce experience across key human resources areas, including recruitment and separation processes, career management, learning and development, and the Office of the Ombudsman and Mediation Service. They further emphasized the need to strengthen alignment between the human resources strategy, operational plans and WHO's Transformation Agenda, and to review and update organizational structures and workforce plans to better support programme delivery requirements. This has started to be addressed through the strategic realignment of the Secretariat's workforce, based on the agreed programmatic priorities. In addition, work is ongoing to develop a new people strategy.

29. With respect to the Office, the audit identified the need for WHO to review and update its terms of reference to ensure alignment with the Joint Inspection Unit's recommendations and appropriate incorporation of staff consultations. In addition, the audit recommended the introduction of annual performance compacts and a case-management manual. The Secretariat acknowledges the need to update its policies and will implement such amendments in 2026–2027.

30. Audit-identified process weaknesses in human resources systems, including those related to the harmonized selection process, are being addressed through the development of the new BMS. Recruitment configurations within BMS Workday are progressing, informed by lessons learned and audit recommendations. In view of current competing operational demands on the human resources function, the roll-out of the human capital management system is planned for 2027.

(f) Programme implementation and measurement of impact

31. In 2025, a performance audit was conducted to assess the implementation, monitoring and effectiveness of strategic priority 3 of the Thirteenth General Programme of Work, 2019–2025, Healthier Populations, which aims to ensure that one billion more people enjoy better health and well-being.

32. The external auditors identified a range of opportunities to strengthen WHO's performance under that strategic priority, with a particular focus on improving financial management, performance monitoring, data quality and country-level impact. Key recommendations emphasize enhancing guidance and support to regional and country offices on expenditure planning and monitoring, increasing financing for country offices and ensuring stronger alignment between resources, programme priorities and results.

33. The auditors also highlight the need to improve the reliability, transparency and timeliness of performance measurement, including the triple billion and output indicator dashboards. This includes addressing data inconsistencies, strengthening supporting documentation, improving indicator interpretability and harmonizing data availability across platforms.

34. In addition, the audit highlights the importance of stronger governance, coordination and follow-up, notably through enhanced headquarters leadership, closer collaboration with regional offices, and further systematic capture of country-level actions. Recommendations also call for more consistent strategic planning through updated Country Cooperation Strategies aligned with the results framework of the Thirteenth General Programme of Work.

35. The Secretariat acknowledges and accepts the recommendations and aims to implement them during the 2026–2027 biennium.

(g) Contribution management and donor reporting

36. In 2025, a performance audit was conducted to assess the adequacy and sustainability of WHO's financing – an increasingly prevalent focus in light of the Organization's ongoing financial constraints – as well as the effectiveness of resource mobilization and financing innovation, the equity and transparency of fund allocation and oversight (including the WHO Foundation), and the management of financial and non-financial resources through coordinated resource mobilization. The recommendations issued were accepted by management.

37. The audit calls for a more strategic, integrated and transparent approach to partnerships and financing to support delivery of the Fourteenth General Programme of Work, 2025–2028. It recommends the development of a comprehensive partnerships and financing strategy aligned with the General Programme, supported by clear performance indicators, systematic monitoring and reporting, and post-implementation reviews of investment rounds. Overall, the recommendations aim to strengthen strategic coherence, risk management, accountability, transparency and country-level impact in WHO's resource-mobilization efforts.

38. The audit underscores the need to strengthen donor engagement and intelligence across the Organization, including improved consolidation and visibility of prospective donor information through systems such as the Contributor Engagement Management platform. The Secretariat is confident that the enhanced version CEM 2.0, successfully rolled out in December 2025, will effectively address these requirements and support organizational needs.

(h) IT and data management

39. The Secretariat continues to implement past open recommendations, reinforcing data-management governance and improving alignment between data, digitization initiatives, cybersecurity and privacy frameworks. Overall implementation of the audit priority currently stands at 81%, with the rest to be implemented within the current biennium.

40. As part of BMS, substantial progress has been made through the roll-out of IT solutions supporting travel and expense, and meetings and events, enhancing operational efficiency and standardization across the Organization. In this context, BMS launched SAP Concur as WHO's new Travel and Expense Management system, effective January 2026. Replacing GSM for travel-related processes, SAP Concur supports duty travel, emergency deployments and Organization assisted statutory travel, covering travel requests, bookings, allowances, cash advances and expense reporting.

41. The BMS meetings and events system, Cvent, also went live globally on January 2026 across the Organization. Aligned with WHO's Global Meetings and Events Policy, the platform provides a standardized, user-friendly solution for end-to-end meeting management, covering request, approval, planning, budgeting, venue sourcing, attendee management and reporting. Integrated with SAP Concur, Cvent streamlines travel arrangements for meeting participants, reducing manual data entry and duplicate approvals.

42. The System for Programme Management was developed to give the Organization a flexible, corporate-level tool that aligns programme activities with strategic priorities. It enables teams across countries and regions to coordinate work, track progress and manage resources in a standardized way. By centralizing programme data, it strengthens accountability, improves decision-making and supports WHO's mission to respond effectively to global health challenges. The Secretariat is confident that the introduction of the new systems will enable greater efficiency and productivity in service delivery to its Member States.

(i) Accountability, risk management, compliance and internal control

43. To strengthen leadership and enhance responsiveness at country level, a new delegation of authority to WHO Representatives was approved by the Director-General and the Regional Directors. This represents one of the most significant shifts in the empowerment of country offices in the Organization's history, enabling greater autonomy, agility and accountability in country operations. The enhanced delegation was accompanied by the introduction of accountability tools, such as the Country Offices dashboard allowing the Secretariat and the Member States to access the key performance indicators for the main internal controls at the country level.

44. In parallel, the Secretariat continues to reinforce its risk management and compliance framework. Building on the adoption of the WHO Risk Management Strategy in 2023 and the updated Risk Appetite Framework in 2025, efforts have focused on embedding a more corporate, risk-informed approach across programme design, budgeting and implementation, while further supporting risk and compliance functions in regions and country offices to better support country-level decision-making and accountability. These efforts are supported by enhanced tools, guidance, resources and increased transparency across all three levels of the Organization.

45. An in-depth principal risk review was undertaken to ensure an integrated and actionable understanding of risks that may affect delivery of WHO's strategic objectives. Risk-mitigation measures are being implemented globally and aligned with key audit priorities. To support this approach, predictable country-level positions dedicated to risk management and compliance were established, and the policy on the prevention, detection and response to fraud and corruption was operationalized, by means including targeted training initiatives.

46. Additional work is under way to strengthen the control environment in a manner that enables operations. As part of this, the Secretariat's internal compliance architecture is being revised across the three levels. In addition, through the roll-out of the planning module of BMS, an integrated risk-management tool has been introduced to embed risk identification and mitigation measures within workplans, together with ongoing efforts to streamline and automate controls to enhance efficiency and support effective delivery of WHO's mandate.

47. The auditors further recommend that WHO establish a centralized repository for risk-assessment documentation, provide regular training for all focal points of the Framework of Engagement with Non-State Actors, continue network meetings to facilitate the sharing of lessons learned, and develop standardized standard operating procedures to guide the management of FENSA. In anticipation of these recommendations, training sessions for focal points of the Framework and designated technical focal points have been conducted and will continue to be carried out.

Status of audit recommendations of previous years

48. Figs. 1 and 2 show the status of open and implemented recommendations by audit type and year.

49. It is to be expected that the most recently issued recommendations (in 2025) have low implementation rates, as they begin to be implemented.

Fig. 1. External audit recommendation status by year of issuance and implementation rates, as at 31 December 2025

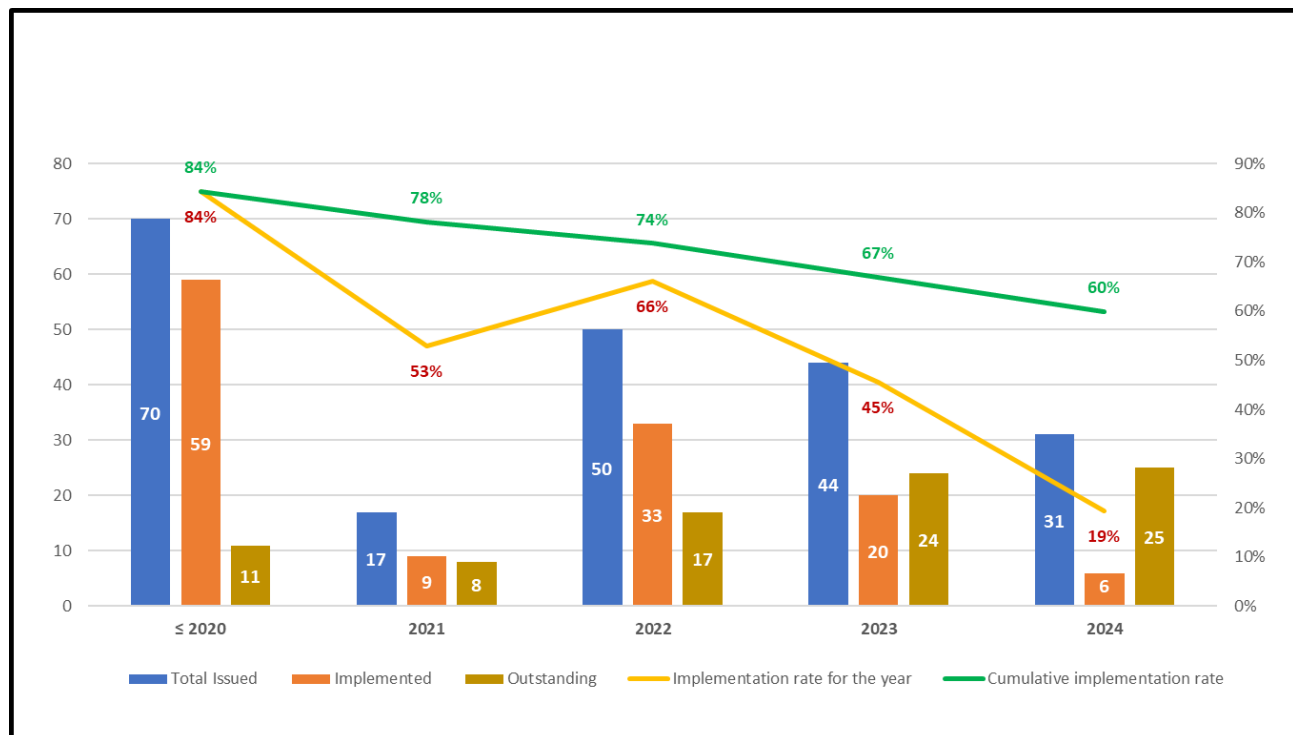
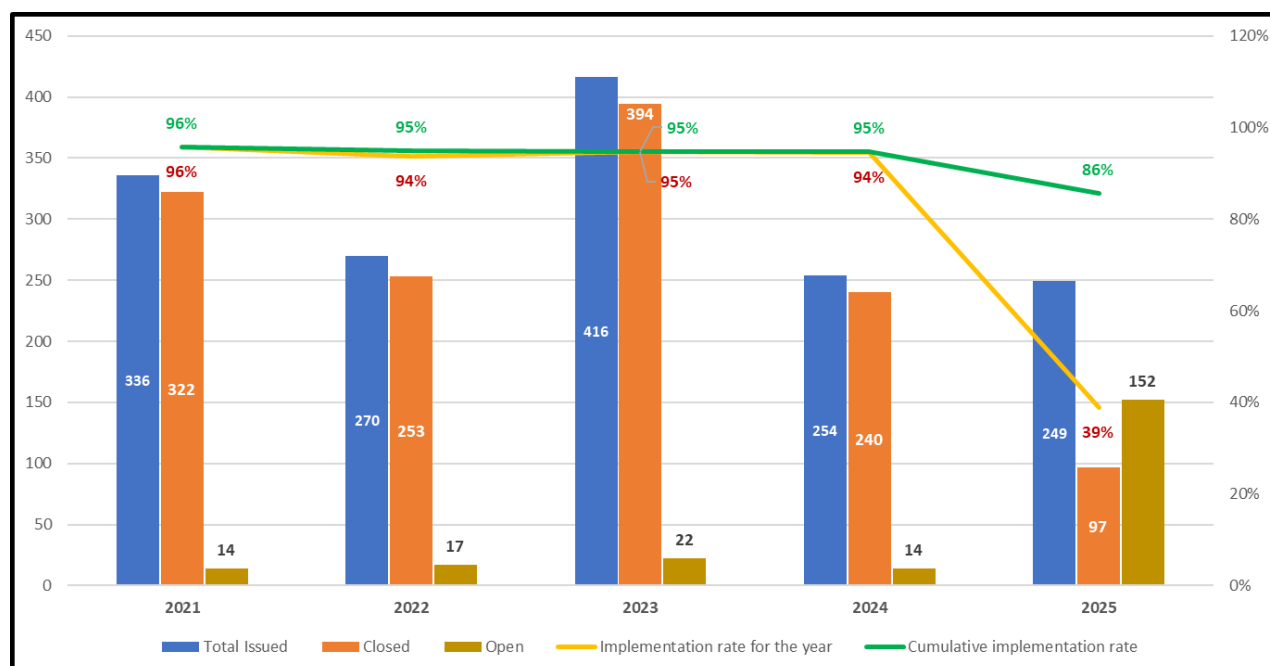


Fig. 2. Internal audit recommendation status by year of issuance and implementation rates, as at 31 December 2025



Outcome of investigations

50. In 2025, the Secretariat took 21 disciplinary decisions in respect of substantiated investigation reports issued between 2023 and 2025, resulting in the imposition of the following 13 measures:

- one summary dismissal of a staff member and one summary dismissal that would have been imposed had the staff member still been in service;
- three dismissals of a staff member and two dismissals that would have been imposed had the staff member still been in service;
- one termination of contract of an affiliate personnel;
- one loss of three steps at grade for a staff member and one loss of three steps at grade that would have been imposed had the staff member still been in service;
- three written censures.

51. In eight cases, it was concluded that no misconduct had occurred. In six of those cases, administrative and/or managerial action was taken, but in the remaining two cases no administrative and/or managerial action was taken.

52. In line with the Organization's commitment to transparency and accountability, as proposed in last year's report,² details on these cases are accessible at the Member States portal³ and on the Accountability page of the WHO website under the section "Misconduct".⁴ The WHO Compendium

² Document A78/27, paragraphs 52–53.

³ See [Member States Portal](#) (accessed 6 May 2026).

⁴ See [WHO: Accountability: Misconduct](#) (accessed 6 May 2026).

of Misconduct Matters constitutes the comprehensive source on case outcomes dating back to December 2011. It is updated on a quarterly basis and organized by the date of final decision (quarterly/yearly). Cases involving misconduct by affiliate personnel have been included in the compendium as from the second quarter of 2023.

53. Furthermore, the Secretariat publishes periodically internal information notes to inform staff members of concluded disciplinary proceedings. These information notes raise awareness of breaches of the standard of conduct and of actions taken by the Secretariat to address violations of such standards.

Action by the Health Assembly

54. The Health Assembly is invited to note the report and to provide guidance in respect of the following question:

- Are the top priorities identified in the document in line with Member States' expectations?

Annex 1

Top audit priorities

								
Business Management System (BMS)	Procurement process and compliance	Supply chain and inventory management	Implementing partners and assurance activities	Human resource management and recruitment process	Contribution management and donor reporting	Information technology	Programme implementation and measuring performance	Accountability, compliance and internal control
Change management	Procurement plan	Efficient inventory management	Managing implementing partners	Expedite selection process	Manage in-kind donations	Cyber security	Country cooperation strategy	Managing conflict of interest
Roll-out strategy	Vendor management	Supply chain system	Assurance activities	Career pathway	Donor reporting	Manage access rights	Integrated reporting	Investigation team structure
Programme governance and management	Strengthen procurement capacity		Timely reporting	Framework for learning and career development		Enable audit trail	Assessment of output scorecard system	Internal control framework

Annex 2

Status of internal and external audit objectives related to the top audit priorities

Top audit priorities	Internal audit recommendations				External audit recommendations				Grand total
	Open/ In progress	Under review	Closed	Internal audit total	Open/ In progress	Under review	Closed	External audit total	
Business Management System (BMS)	0	0	0	0	6	0	13	19	19
Procurement process and compliance	16	18	172	206	13	1	28	42	248
Supply chain and inventory management	3	4	60	67	4	0	9	13	80
Management of and assurance activities related to governmental counterparts and entities receiving financial support	12	7	158	177	2	0	4	6	183
Human resource management and recruitment processes	42	12	312	366	11	1	13	25	391
Programme implementation and measurement of impact	1	0	40	41	56	1	25	82	123
Contribution management and donor reporting	30	4	188	222	14	0	5	19	241
IT and data management	9	16	153	178	12	0	3	15	193
Accountability, risk management, compliance and internal control	29	16	223	268	16	2	19	37	305
Grand total	142	77	1 306	1 525	134	5	119	258	1 783
