

Report of the External Auditor

Report of the Internal Auditor

External and internal audit recommendations: progress on implementation

Report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-ninth World Health Assembly

1. The Committee was provided with presentations of the reports of the External and Internal Auditors and an introduction on the progress in the implementation of external and internal audit recommendations.¹
2. The Committee welcomed the comprehensive and transparent reports, expressing appreciation for the External Auditor's unqualified audit opinion on the Organization's financial statements for the financial year ended 31 December 2025. It noted the progress made in implementation of external and internal audit recommendations and commended the action taken by the Secretariat to close outstanding audit recommendations.
3. With a view to closing the remaining long-standing recommendations, the Committee asked that clear ownership and realistic timelines be assigned in such cases. In that regard, the Secretariat clarified that regular internal monitoring, including through the use of dashboards, was being carried out to ensure the timely closure of those recommendations. That work was ongoing and would continue.
4. The Committee was pleased to note that no unsatisfactory audit ratings had been issued in 2025. It similarly commended the Secretariat for its transparent reporting on investigations and encouraged it to maintain reporting in that manner.
5. The Committee emphasized the need to continue sustained efforts and focus at the country office level and the importance of translating audit findings into concrete results.

¹ Documents A79/18, A79/19 and A79/20, respectively.

Recommendation to the Health Assembly

6. The Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the reports contained in documents A79/18, A79/19 and A79/20, and adopt the following draft decision:

The Seventy-ninth World Health Assembly, having considered the report of the External Auditor to the Health Assembly² and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-ninth World Health Assembly,³

Decided to accept the report of the External Auditor to the World Health Assembly.

7. The Committee, on behalf of the Executive Board, proposed, as guidance for the Secretariat's implementation of existing mandates, that the Secretariat should:

- (a) continue to respond to audit recommendations in a timely fashion; and
- (b) address recurring audit items, especially at the country level.

² Document A79/18.

³ Document A79/29.