



# 世界卫生组织

执行委员会  
第一〇四届会议  
临时议程项目 7

EB104/6  
1999年4月7日

## 财务条例和细则修订款

### 秘书处的报告

1. 根据《财务条例》第十六条—特别条款，总干事所拟《财务细则》修正案应提交执委会，由其进行确认。
2. 建议把由总干事决定的内部审计和监督司职权纳入《财务细则》第十七条（内部控制）。
3. 本文件的附件为建议增加的文字<sup>1</sup>。生效日期为执委会予以确认之日。

### 执行委员会的行动

4. 执委会不妨审议确认附件中所含《财务细则》修订款的如下决议草案：

执行委员会，

业经审议关于财务条例和细则修订款的报告，

根据《财务条例》第 16.1 条，确认总干事就内部审计和监督司职权所拟的《财务细则》修订款，自……生效。

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<sup>1</sup> 只有英、法文。

ANNEX

**TEXT OF AMENDMENTS TO THE FINANCIAL RULES**

- 117.2 The Office of Internal Audit and Oversight (IAO) is responsible for internal audit, inspection, monitoring and evaluation of the adequacy and effectiveness of the Organization's system of internal control, financial management and use of assets as well as investigation of misconduct and other irregular activities. All systems, processes, operations, functions and activities within the Organization are subject to IAO's review, evaluation and oversight.
- 117.3 The Director-General shall appoint a technically qualified head of IAO after consultation with the Chairperson and other officers of the Executive Board. The Director-General shall likewise consult the officers of the Executive Board before any termination of the incumbent of that office.
- 117.4 IAO shall function in accordance with the following provisions:
- (a) The head of IAO shall report directly to the Director-General.
  - (b) IAO shall have full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in IAO's opinion, are relevant to the subject matter under review.
  - (c) IAO shall be available to receive directly from individual staff members complaints or information concerning the possible existence of fraud, waste, abuse of authority or other irregular activities. No reprisals shall be taken against staff members providing such information unless this was wilfully provided with the knowledge that it was false or with intent to misinform.
  - (d) IAO shall report the results of its work and make recommendations to the Regional Director, Executive Director, Director or other responsible manager for action, with a copy to the Director-General and the External Auditor. At the request of the head of IAO, any such report shall be submitted to the Executive Board, together with the Director-General's comments thereon.
  - (e) IAO shall submit a summary report annually to the Director-General with a copy to the External Auditor on IAO's activities, including the orientation and scope of such activities. This report shall be submitted to the World Health Assembly together with comments deemed necessary.

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