

## **Report of the Internal Auditor**

1. The Office of Internal Oversight Services transmits herewith its annual report for the calendar year 2012 for the information of the Health Assembly.
2. Rule XII of the Financial Rules – Internal Audit – establishes the mandate of the Office of Internal Oversight Services. Paragraph 112.3(e) of Rule XII requires the Office to submit a summary report annually to the Director-General on its activities, their orientation and scope, and on the implementation status of recommendations. It also states that this report shall be submitted to the Health Assembly, together with any comments deemed necessary.
3. The Office 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 accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance. It is responsible for conducting investigations of alleged wrongdoing and it implements the Organization's independent evaluation function. The Office is authorized 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. No limitation was placed on the scope of the work of the Office during 2012.

### **SCOPE OF WORK**

4. The Office views risk as the possibility of an event occurring that will influence the achievement of objectives. It assesses risk in terms of degree of impact and likelihood of occurrence. Methodical consideration of risk guides the Office's prioritization of activities and provides a basis for work planning.
5. The scope of work of the Office was to evaluate whether the framework of processes for risk management, control and governance, as designed and implemented by the Organization's management, was adequate and functioning in a manner so as to achieve WHO's goals. The Office assessed whether: (a) risks were identified, evaluated and mitigated; (b) financial, managerial and operating information was accurate, reliable and timely; (c) staff actions complied with WHO's regulations, rules, policies, standards and procedures; (d) resources were used efficiently and protected adequately; (e) programmes, plans and objectives were achieved; and (f) the control process fostered quality and continuous improvement.
6. At the conclusion of each assignment, the Office prepared a detailed report and made recommendations to management designed to help manage risk, maintain controls and implement effective governance within the Secretariat. Crucial issues identified during each assignment have been summarized in this report. Annex 1 lists the reports issued by the Office under its 2012 plan of work, along with information on the status of implementation as at 27 February 2013.

## MANAGEMENT OF THE OFFICE

7. The Office conducts its work in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors and adopted for use throughout the United Nations system.

8. The Office reports directly to the Director-General. In response to the concerns expressed by Member States, the External Auditor and the Independent Expert Oversight Advisory Committee, a two-phase plan to strengthen the Office was approved by the Director-General. In addition to the Junior Professional Officer who joined the Office in early 2012, two auditors have taken up their posts (at the end of 2012 and the beginning of 2013, respectively) and an investigator began work in October 2012. Following these additions, in January 2013 the Office had a total of 16 staff (14 in the professional and higher categories and 2 in the general service category). In 2013 two additional technical officers and one general service staff member will be recruited as part of this strengthening plan.

9. Available human resources are assigned in accordance with the priorities of the Office. High-risk situations developing unpredictably may divert human resources away from initial priorities. Accordingly, the Office prioritizes scheduled work and then adjusts the schedule in order to compensate for any unexpected assignments. The Office also provides support to other entities (e.g. UNAIDS, the International Computing Centre and certain partnerships, such as the International Drug Purchasing Facility (UNITAID)) on a reimbursable cost basis.

10. The budget of the Office is distributed between human resources, travel, consultancies and operating supplies, with a view to fulfilling the mandate of the Office. During 2012, the Office covered all its activity expenses with the funding available. Continuing efforts to reduce travel costs included both efficiency measures and desk reviews. The latter, which obviate the need for travel to the field, are performed from headquarters, using information available from the Global Management System together with supporting documentation uploaded in the Records Management System.

11. In the Region of the Americas, the Office relies on the work performed by the Internal Oversight and Evaluation Services of the Pan American Health Organization for the coverage of risks.

12. The Office maintains regular contact with the Organization's External Auditor in order to coordinate audit work and avoid overlap in coverage. The Office provides the External Auditor with a copy of all internal audit reports. In addition, the Office provides copies of internal audit reports to the Independent Expert Oversight Advisory Committee and attends formal Committee meetings, maintaining an open dialogue with the members of the Committee in order to implement their guidance and recommendations.

## AUDITS

### Operational audits

13. The objective of operational audits is to assess the risk management and control processes in the finance and administration areas of the Organization. The audits consider the integrity of financial and managerial information; the efficiency and economy with which resources are used; compliance with WHO regulations, policies and procedures; and the safeguarding of assets.

**14. Regional Office for Africa post-implementation review of the Global Management System.**

The audit found that the control activities in place to mitigate risks arising from the implementation of the Global Management System and the International Public Sector Accounting Standards, in relation to the reliability and integrity of financial information and the safeguarding of assets, were not fully effective. A greater degree of compliance with WHO rules and procedures with regard to the procurement process and competitive bidding was required to ensure that best value for money had been obtained. There was an urgent need to attend to the deficiencies noted in the completeness, accuracy and timeliness of eImprest information, and related reconciliation processes, as delays in reconciliation of imprest accounts may prevent timely detection of fraud or accounting errors. Monitoring should be strengthened over advances for direct financial cooperation and voluntary contributions in a timely manner in order to provide assurance that funds are properly used. With regard to the safeguarding of assets, deficiencies in stock-takes existed that could result in the undiscovered loss or theft of assets. The Regional Office should ensure that all fixed assets are recorded accurately and promptly in the fixed assets register of the Global Management System and should implement an inventory software at the Regional Office and in relevant country offices in order to maintain comprehensive records of goods, supported by the undertaking of annual stock-takes to validate the accuracy of inventory records.

**15. Intercountry Support Team for West Africa, Ouagadougou.**

Based on the audit work performed on risk management processes within the administration and finance areas, the Office found that controls over expenditure in the Intercountry Support Team for West Africa were operating satisfactorily, with the exception of those to ensure timely approval of travel requests. However, in an assessment of whether the Intercountry Support Units, which had been tasked with subregional support functions from 1 January 2012 onwards, were able to operate as mandated, the Office considered that structural issues need to be addressed at the regional level for the Units to be effective. The required response includes: (a) ensuring that the Units' respective terms of reference and service level requirements are clearer with regard to administrative activities performed to support WHO country offices; (b) establishing common guidelines for the Units' oversight role over WHO country office administration in relation to monitoring compliance with the requirements of the WHO eManual and ensuring minimum documentation requirements for high-risk areas (such as procurement of goods and services, management of direct financial cooperation agreements, cash payments and local recruitment). In the opinion of the Office, the Units would add most value to the Organization if their terms of reference included a subregional compliance function, ensuring that country offices comply with WHO procedures. Without agreement on their detailed, common roles and responsibilities, the goals set for the new administrative structures in the African Region are not achievable in an efficient manner as there is a risk of overlap between the services that the Units provide, potentially reducing overall accountability and hampering the achievement of significant benefits and/or savings at the country office level.

**16. Declarations of interests.**

The objective of the review was to analyse compliance with WHO rules and regulations in the area of the newly implemented policy on declarations of interests. For WHO experts, the audit found large variations across the technical units at headquarters in their level of compliance with WHO eManual provisions and guidelines for declarations of interest. Significant residual risks were noted in relation to the integrity of managerial information (for example, incomplete data collection, incomplete assessments, and lack of follow-up and approval in a timely manner) and controls for these needed to be further strengthened. In particular, the audit identified the need to improve segregation of duties to avoid situations in which, in the absence of an independent formal review and approval process, the same staff member might be responsible for both assessing declarations of interests and implementing action. The testing of declarations of interests for staff suggested that WHO's guidelines and policy on conflicts of interest require modifications in order to mitigate the risk of coverage of "critical" staff being insufficient. Standard operating procedures should be developed to foster a consistent approach to the management and performance of

declarations of interests across the Organization. The consistent implementation of recommended actions for declarations of interests, both of staff and of WHO experts, is critically dependent on additional resources being made available to reduce residual risks to acceptable levels. This should be taken into consideration in the establishment of the Ethics Office. Responsibility for the implementation of certain recommendations could be transferred to this office accordingly.

17. **Payroll at the Global Service Centre.** The audit found that the internal controls in place for the main elements of the monthly payroll run appeared to be adequate to ensure reliable processing. However, given the inherent reliance on human resources data, and due to the weaknesses in related controls identified during the audit, there was a potential risk of incorrect payments to individual staff members not being detected, or of amounts due not being recovered from staff members in a timely manner. Specifically, the audit identified a lack of a formal risk-based approach to the quality control review of payroll run processing. Weaknesses in internal control were identified leading to inappropriate withholding amounts being calculated at contract end, inconsistencies in approval of salary advances, and lack of supervisory approvals for system overrides. Performance of the relevant control steps – for example, approvals, processing and verification – could not always be proven since supporting documentation was at times incomplete, inconsistent, or difficult to retrieve.

18. **Health Metrics Network.** The audit found that controls were not adequate to mitigate the major risks related to the operations of the Network in the areas of compliance with WHO rules and regulations and the safeguarding of assets. The audit revealed that the selection and the contractual arrangements of the consultant hired to assist the Executive Secretary ad interim in leading the Network did not fully comply with WHO procedures and gave rise to a conflict of interest. Furthermore, there was no systematic evidence that the deliverables listed in the service contracts had been technically and financially cleared before payment to the service providers, and essential documents relating to payments of contracts were not consistently uploaded in the Records Management System as required. The Network should also strengthen its approval and clearance procedures for the issuance and payment of letters of agreement. In the area of award management, the audit identified the need to improve compliance with donor reporting requirements and ensure that awards information recorded in the Global Management System was fully in line with agreements signed with donors.

19. **Internal control environment at the Regional Office for the Eastern Mediterranean post-Global Management System go live.** The audit found that control activities in place to mitigate the administrative and financial risks arising from the implementation of the Global Management System were generally effective. However, the Regional Office needed to further strengthen controls to mitigate some residual risks. In particular, the audit identified the need to address the following: deficiencies in the completeness and timeliness of eImprest reconciliations; inadequate clearance of long-outstanding items appearing in bank reconciliations; inadequate monitoring of advances for direct financial cooperation; and deficiencies in the reconciliation between physical verification of assets and data recorded in the fixed assets register of the Global Management System. The Regional Office should also implement inventory management software in relevant country offices in order to maintain perpetual and comprehensive records of goods inventoried. In connection with the efficient use of resources, the Regional Office should implement formal procedures to prequalify suppliers for the provision of goods and services and monitor suppliers' performance. Finally, country offices should be instructed to discontinue the use of parallel legacy systems and to fully implement the eImprest application of the Global Management System to record imprest transactions.

20. **Liaison Office, Somalia (located in Nairobi).** The audit found that weaknesses in the control activities were pervasive, leading to high residual risks across multiple operational areas. Monitoring at the Liaison Office was not sufficiently effective to mitigate risks arising at the sub-offices. In relation to the effectiveness of operations, since funds were systematically managed in cash by

non-staff, there was an urgent need to deal with the deficiencies noted in the implementation of local activities, which could be mitigated by increased use of the local money vendors to disburse cash at the district level. Greater compliance with rules and procedures in the procurement process (competitive bidding) was required to ensure that best value for money was obtained. Regarding safeguarding of assets, information on the existence and accuracy of records supporting controls over high-value inventories at multiple locations was found to be incomplete. This situation could be improved by the implementation of an inventory management software solution in order to maintain comprehensive records for goods inventoried, supported by the performance of annual stock-takes to validate the accuracy of inventory records. Effective segregation of duties needs to be implemented in the areas of procurement, imprest recording and the handling of cash. Efforts to obtain complete security assessments for all sub-offices and achieve compliance with the United Nations Minimum Operating Security Standards were also considered insufficient. In relation to the reliability of financial information, a lack of monitoring and timeliness in the execution of Special Services Agreements and Agreements for Performance of Work has led to individuals working without contracts. Deficiencies were also noted in the completeness, accuracy and timeliness of the recording of imprest information and related reconciliation processes, and in the implementation of recommendations contained in previous mission reports.

21. **Country Office, Maputo, Mozambique.** The audit found that controls relating to risks in the operations of the Country Office are not functioning reliably. The audit findings note significant deficiencies in compliance with WHO rules and regulations that need to be urgently remediated, as well as an unacceptable level of residual risk that irregularities or fraud might not be prevented or detected on a timely basis. In particular, the Office concluded that the following risks are not being adequately mitigated: (a) risks relating to compliance with WHO rules and regulations in the areas of human resources, procurement and contractual services; (b) risks relating to the integrity of managerial information with regard to the adequacy of supporting documentation for transactions and recording of expenditure under the appropriate expenditure types; and (c) risks related to the safeguarding of assets in connection with segregation of duties and fixed assets. Compliance with WHO regulations was not consistently achieved in respect of: the follow-up of outstanding technical and financial reports on direct financial cooperation; bidding and adjudication in procurement; travel policy; recording of leave and verification of references checks during recruitment. Also, the periodic physical inventory count of fixed assets was not documented, and supporting documentation for human resources and procurement transactions was not readily available for review. Reconciliation of the eImprest account was not finalized and contained a significant number of old unreconciled items, although recent improvement has been noticed, namely, an 80% reduction in the balance of unreconciled items since May 2011.

22. **Country Office, Kabul, Afghanistan.** The audit found that control activities in place to mitigate significant administrative and financial risks were only partially effective. In the area of compliance with rules and regulations and the reliability of financial information, there was a specific need to deal with the following issues: deficiencies in compliance with bidding procedures; a lack of systematic formal reconciliation between cash balances per the general ledger, eImprest and cash count for imprest accounts of the sub-offices; and the lack of an effective mechanism to validate supporting documentation attached to statements of expenditures relating to cash advances made to staff members for programme implementation. Furthermore, the Country Office should implement formal procedures to prequalify suppliers for the provision of goods and services, and monitor suppliers' performance. The Country Office should also expand its donor agreements tracking database to include all the information needed to manage awards effectively. Finally, regarding safeguarding of assets, the 2011 physical inventory revealed losses of pieces of equipment that were registered in the fixed assets register of the Global Management System for a total amount of US\$ 85 000. The causes of these losses should be identified and dealt with in a timely manner.

## Operational audits using desk reviews

23. Operational audits were also performed that did not involve travel to the sites concerned. These took the form of desk reviews carried out from headquarters using data available from the Global Management System and supporting documentation uploaded in the Records Management System.

24. **Country Office, Monrovia, Liberia.** The audit found that controls relating to risks in the operations of the Country Office were not functioning reliably. The audit findings noted significant deficiencies in compliance with WHO rules and regulations that needed to be urgently remediated. The review also found that there was an unacceptable level of residual risk that irregularities or fraud might not be prevented or detected on a timely basis. In particular, the Office concluded that the following risks were not being adequately mitigated: (a) risks relating to compliance with WHO rules and regulations in the areas of human resources (leave and recruitment), travel policy and procurement (competitive bidding procedures); (b) risks relating to the follow-up of outstanding reporting requirements – especially in the area of direct financial cooperation; and (c) risks related to the safeguarding of assets in connection with physical inventory management. Opportunities for operational improvement were also identified in relation to efficiency in phasing out the use of the legacy imprest system.

25. **WHO Office for West Bank and Gaza, Jerusalem.** The audit found that risks in the areas of compliance with WHO rules and regulations, integrity of managerial information and fixed assets have not been adequately mitigated, and that controls needed to be further strengthened. In particular, the audit identified the following residual risks: (a) risks relating to compliance with WHO rules and regulations in the areas of recruitment, supplier management, respect of limits for the delegation of authority and initiation of contractual services, and completeness of travel claims; (b) risks relating to the integrity of managerial information with regard to the adequacy of supporting documentation for transactions; and (c) risks related to the safeguarding of assets in connection with eImprest reconciliations and fixed assets inventory.

26. **Country Office, Bangui, Central African Republic.** The audit found that the overall effectiveness of risk management and control processes in the administration and finance area was inadequate. Major deficiencies were identified that needed to be urgently remediated. There is an unacceptable level of residual risk that irregularities or fraud might not be detected or prevented on a timely basis, and controls need to be strengthened as a matter of urgency. In particular, the audit noted a lack of segregation of duties in the administration and finance function; late recording of transactions in the Global Management System; incomplete documentation supporting procurement transactions, and incomplete reconciliations of the eImprest account. The audit also noted that compliance with WHO regulations was not consistently adhered to in relation to: the follow-up of outstanding technical and financial reports on direct financial cooperation agreements; bidding and adjudication in procurement; travel; recording of leave; and use of eImprest purchase orders. No periodic physical inventory of fixed assets was conducted and recommendations to improve compliance with United Nations Minimum Operating Security Standards had not been implemented. The Office recommended that the Regional Office enhance the monitoring of the Country Office transactions, take note of the significant recurrent non-compliance issues, and take steps to ensure that the Country Office achieves the required capacity to provide adequate operational support and accountability in the administration and finance area.

27. **Country Office, Dushanbe, Tajikistan.** The audit found that, overall, there was a reasonable level of assurance that controls were adequate to mitigate major risks to an acceptable level, except for: (a) risks related to the integrity of managerial information; and (b) risks related to compliance with WHO rules and regulations. In particular, the following significant residual risks remained: lack of timeliness in the recording of transactions in the Global Management System; insufficient evidence of

the review of financial reports for direct financial cooperation and contracts; lack of adequate supporting documentation for the selection of Special Services Agreement holders; lack of completeness of adjudication reports, with – in addition – required documents not consistently uploaded to the Records Management System. The audit also identified opportunities for operational improvement in the areas of assessment of staff performance and timeliness of establishing travel requests.

28. **Country Office, Ankara, Turkey.** The audit found that, overall, there was a reasonable level of assurance that controls were adequate to mitigate major risks to an acceptable level of residual risk. However, some control deficiencies were noted that needed to be remediated in order to reduce residual risks to an acceptable level in the following areas: (a) integrity of managerial information, arising from the delay in recording transactions in the Global Management System and the lack of adequate supporting documentation for the selection of Special Services Agreement holders; (b) compliance with WHO rules and regulations, arising from the time taken to process contractual agreements and the fact that required documents were not consistently uploaded to the Records Management System; and (c) the safeguarding of assets, in relation to the lack of: (i) segregation of functions in the eImprest area; and (ii) online dual signatory approval of electronic bank transfers. The audit also identified opportunities for operational improvement concerning the timeliness of travel request approvals.

29. **Country Office, Vientiane, Lao People's Democratic Republic.** The audit found that, overall, there was a reasonable level of assurance that controls were adequate to mitigate major risks to an acceptable level of residual risk. However, partially effective and ineffective controls persist, giving rise to specific high residual risks. The following controls need to be strengthened: (a) controls related to the integrity of managerial information, with delays noted in the recording of transactions in the Global Management System; (b) controls related to required supporting documents for transactions, with the documents concerned not consistently uploaded to the Records Management System; and (c) controls related to the safeguarding of assets in respect of the documentation and monitoring of direct financial cooperation and to the completeness of the fixed asset register. The audit also identified opportunities for operational improvement in the area of timeliness of approving travel requests.

### **Integrated audits**

30. The objective of integrated audits is to assess: the performance of WHO at country level in the achievement of results as stated in the country workplan; the contribution of WHO towards improving health outcomes in the country; and the operational capacity of the country office to support the achievement of results.

31. **WHO in Uganda.** The audit considered the strategic positioning of WHO in Uganda, and its performance in terms of processes, outputs and results in relation to relevant benchmarks. The audit concluded that the overall performance of WHO in Uganda is above average when compared with other country offices that the Office audited using similar assessment methodologies. The Country Office team was found to be achieving the expected results as stated in its workplan and to be involving other partners in that process. Partners recognized and appreciated WHO's contribution towards achieving health outcomes, in particular in health policy development and implementation, infectious disease control and epidemic and emergency preparedness and response. They also noted the need for WHO to become more active in addressing the issues of human resources and the decentralization process in the health sector. The strategic positioning of WHO and its collaborative agenda were found to be well adapted to national needs and the mechanisms of collaboration appropriate to the country's absorption capacity. WHO supports routine activities related to vaccine-preventable diseases and to surveillance, and epidemic preparedness and response through the sub-offices in Gulu

and Moroto. From the perspective of coherence of collaboration, the audit found such support justified, since it responded to programmatic and institutional needs. However, from a sustainability perspective, the audit considered that WHO needed to deal with the issue of routine support in the long term. The broad nature of the Country Cooperation Strategy is not guiding WHO's workplan effectively. This, combined with WHO's inability to fund the priorities of the Country Cooperation Strategy fully, skews the biennial workplans towards those areas where resources are available (i.e. communicable diseases, family health, and emergencies). To close the funding gap, the Country Office team undertook an aggressive resource mobilization strategy that started bearing results in the period 2011–2012. The implementation of the workplan for 2010–2011 was influenced mainly by a lack of funding or by delays in accessing funding. The operational capacity of the Country Office was found to be adequate, with the administrative and managerial support within the office conducive to achieving the expected results in the workplan. However, the audit identified concerns with the operational inefficiencies and lack of accountability associated with the slow transition from the legacy paper-based processes to the Global Management System. There are some high-level residual risks undermining WHO's country presence that are found recurrently and that therefore need to be addressed corporately. These include the need for: (a) more realistic rather than aspirational planning; (b) integration of Organization-wide support into, in this case, the Uganda One Country workplan; and (c) a more systematic approach to knowledge management and advocacy, and to resource mobilization.

## Performance audits

32. Performance audits adopt a risk-based approach to review the organizational setting and the management processes, and focus on the identification of constraints that potentially limit the achievement of results of the workplan.

33. **Department for Governing Bodies and External Relations.** The objective of the audit was to assess the following: the clarity of the Department's mandate; the efficiency and economy of work processes; the effectiveness of the Department in achieving outcomes and results; and the adequacy of the staffing and organizational structure. Due to the cyclical nature of the Department's operations, with activity peaks at the time of official meetings, more time was granted to the Department to respond to the report, which is expected to be completed in March 2013. A verbal update on the status of this audit will be provided during the Health Assembly in May 2013.

## EVALUATION

34. In the course of 2012, the Office focused on the establishment of a formal evaluation function as part of the WHO reform process. In this connection, the Office provided substantive input in the preparation of WHO's evaluation policy, which was approved by the Executive Board in decision EB131(1).<sup>1</sup> The Office has been active in providing support to the evaluation team that conducted the first-stage evaluation of WHO reform and in supporting the WHO reform team on issues relevant to evaluation, including the preparation of the terms of reference for the stage two evaluation.

35. WHO's evaluation policy, which has been integrated into the overall WHO reform process, states that evaluation is an essential function at WHO, carried out at all levels of the Organization. It ensures accountability and oversight for performance and results, and reinforces organizational learning in order to inform policy for decision-makers and support individual development. In line

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<sup>1</sup> See document EB131/2012/REC/1.



with this policy, the Office will develop a biennial, Organization-wide evaluation workplan as part of the Organization's planning and budgeting cycle. The evaluation workplan will be submitted to the Executive Board for approval through the Programme Budget and Administration Committee. In this regard, an update and proposed "transitional" evaluation workplan for 2013 were submitted for consideration by the Executive Board at its 132nd session in January 2013.<sup>1</sup>

36. One of the two main streams of activities envisaged by the evaluation policy concerns the fostering of a culture of evaluation and its active use across the Organization. In support of this, a WHO evaluation practice handbook has been prepared by the Office and is undergoing a peer review process. The handbook documents evaluation procedures, describes the use of associated tools and methods, and clarifies roles and responsibilities in the areas of evaluation. A global network on evaluation has also been established composed of representatives from related global functions and the three levels of the Organization, including all regions and headquarters.

## INVESTIGATIONS

37. In 2012, the Office received 27 complaints concerning allegations of harassment or wrongdoing. Ten cases were closed, because the issue was not within the scope of the Office, or did not require an investigation, or was subsequently settled informally. In 2012, nine investigation reports were issued and three other cases were closed through an investigation memorandum. The remaining cases are under review or under investigation.

38. **At headquarters.** The Office investigated a formal claim of harassment. The investigation found that the evidence adduced did not substantiate the allegations raised by the complainant regarding aggressive behaviour, unfair treatment and humiliation, but showed that the respondent used forceful and directive language as first-level supervisor in the Performance Management Development System process. In accordance with the Policy on the Prevention of Harassment at WHO, the issue was referred to the Director-General to decide on the course of action to be taken.

39. **At headquarters.** The Office investigated a formal claim of harassment alleging misconduct relating to, inter alia, e-mail correspondence allegedly maligning the complainant's reputation. On the basis of the facts established and the evidence gathered, the Office found that e-mail communication sent by the person under investigation and copied to the complainant's supervisors was not supported by evidence justifying the statements made. In accordance with the Policy on the Prevention of Harassment at WHO, the Office referred the matter to the Director-General with a view to deciding on the course of action to be taken.

40. **At the Global Service Centre.** The Office investigated potentially fraudulent staff health insurance claims submitted by WHO staff members for supposed treatment at a local hospital for themselves and their respective dependants. The wide-scale investigation found that five staff members had submitted falsified claims for reimbursement by the staff health insurance for a total amount of US\$ 49 328.73, two of them in collusion with a third staff member who received an additional 10% of the amounts for assisting in the falsification of the medical invoices. Five individual investigation reports were prepared and the matter was referred to the Director-General with a view to considering disciplinary action against the staff members involved and to initiating recovery of funds due the Staff Health Insurance Fund, as appropriate.

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<sup>1</sup> See document EB132/30.

41. **At a country office.** The Office investigated allegations submitted by the GAVI Alliance in relation to payments allegedly made to a WHO country office staff member for activities sponsored by the Alliance. In addition to the fact that the records maintained by the country office were incomplete, the Office found that clarification was needed regarding the policy implications of WHO staff directly receiving funds from implementation partners, or other donors, for work-related activities or of allowances being paid to staff during official functions. Based on the evidence, the Office concluded that the allegations presented by the Alliance were largely unfounded. The Office referred the matter to the Regional Director to determine whether management actions should be initiated to clarify the relevant policies and procedures and remind staff of the need to comply with them.

42. **At a country office.** The Office found that, in three instances, a staff member had colluded with a supplier to circumvent WHO's bidding principles in order to ensure that the supplier in question was selected. In particular, the staff member provided the supplier with confidential information on bids from other competitors and agreed with that party on the unit prices that were to be on the "winning" pro forma invoice. The three purchases amounted to a total of US\$ 79 749. In accordance with the established procedure, the case was referred to the Regional Director and action has subsequently been taken.

## **IMPLEMENTATION OF AUDIT RECOMMENDATIONS**

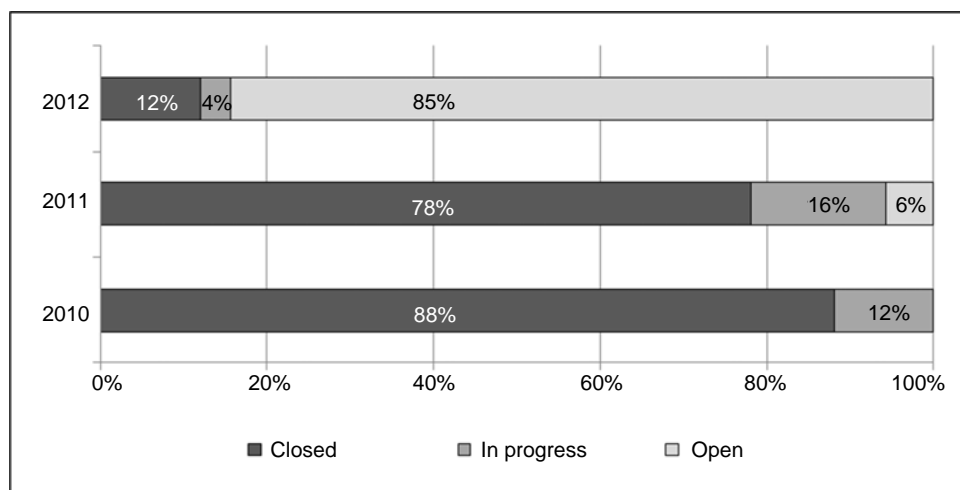
43. On a periodic basis, the Office follows up with management on the implementation status of internal audit recommendations. The Office then reports on the status of open audit recommendations and on the progress made since the prior reporting period. For the purposes of reporting to Member States, the Office prepares cumulative implementation statistics for all its open recommendations since the date of the Office's last report to the Health Assembly (see Annex 1).

44. The Office has categorized the audit recommendations made in 2012 by audit risk category and significance (see Annex 2). In addition, attention has been focused on monitoring the progress of implementation of high-priority recommendations for most open audits, i.e. those considered as being highly significant and that require a relatively low level of effort to implement (see Annex 1).

45. Since the last Health Assembly in May 2012, the Office has received updates on the progress of implementation of its recommendations. After review of the effectiveness of the progress reported, the Office was able to close several audits (see Annex 3(a)). At the same time, certain other audits for which an initial response was due but had not yet been provided at the time of drafting this report, are also reported (see Annex 3(b)).

46. Figure 1 below highlights the cumulative overall implementation rates by year as at 27 February 2013 for all reports issued since 1 January 2010.

**Figure 1. Overall audit recommendation implementation rates by year of report, as at 27 February 2013**



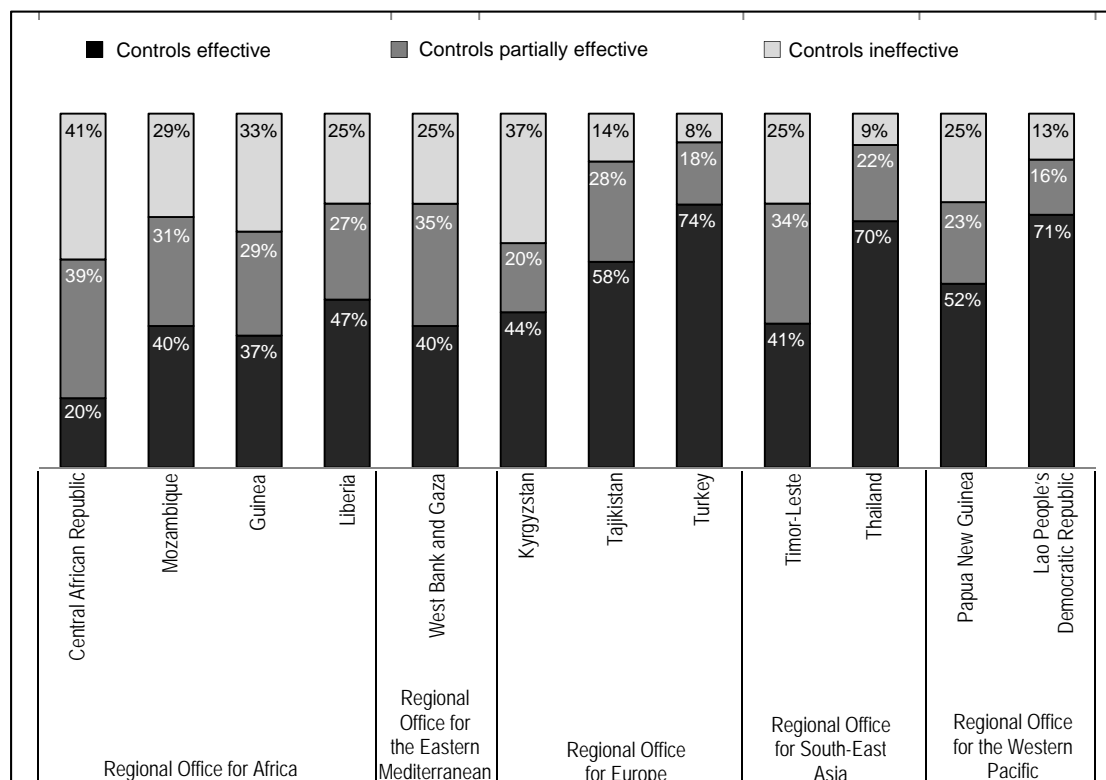
47. In order to provide some insights into the specific areas of concern arising from its audit work at the country level the Office performed a “meta-analysis” of the results obtained from 12 country audits conducted during the period 2010–2012, in order to determine: (a) if there is a trend in the improvement in compliance; and (b) to highlight which specific process areas represent the greatest challenges.<sup>1</sup> In relation to objective (a), Figure 2 provides a proxy indicator suggesting that improvements in the level of “control effectiveness”<sup>2</sup> have been achieved during the audit period, and across all regions (i.e. over the period, relative increases were observed in the percentage of effective controls). However, this provides little consolation, as the continued high percentage of ineffective controls confirms there is still an unacceptable level of residual risk and significant weaknesses in the internal controls persist.

48. The results of the more detailed analysis of the audit findings by process area also demonstrate that there is a wide range of compliance effectiveness, both between the best and worst performing countries and between the major process areas. Overall, the processes with less than 50% of the controls operating effectively are travel, fixed assets, direct financial cooperation, goods procurement and eImprest, with only the area of awards and donor reporting approaching acceptable levels. The fact that offices in certain countries, or certain processes within countries, have more effective controls than others needs to be considered.

<sup>1</sup> For the main testing, internal controls have been grouped under process areas: awards; contracts/Special Service Agreements; security; Global Management System/information technology; fixed assets; travel; human resources; contracts and Agreements for Performance of Work; direct financial cooperation; goods, procurement and eImprest.

<sup>2</sup> The internal control framework identifies control objectives and control activities which, if implemented and operated effectively, could mitigate identified high-level risk considerations.

**Figure 2. Operating effectiveness of internal controls in country audits, by region, over time (results of desk audits performed in 2011–2012)**



49. In relation to the situation in the Region of the Americas, the Inspector-General of the Office of Internal Oversight and Evaluation Services has confirmed in his 2012 report to the Pan American Sanitary Bureau that, “the most common areas of concern related to the rigor of documented evidence to support procurement transactions; the segregation of responsibilities between personnel for administrative tasks; the use of ‘courses and seminars’ as too loose an expenditure category; information systems’ security; and compliance with established procedures for Letters of Agreement”. The findings reported by the Inspector-General are similar to those of the Office of Internal Oversight Services.

## **ACTION BY THE HEALTH ASSEMBLY**

50. The Health Assembly is invited to note the report.

## ANNEX 1

## STATUS OF OPEN AUDIT RECOMMENDATIONS AS AT 27 FEBRUARY 2013

Audit No.	Audit title	Responsible manager	Date of final report	No. of years since report issue	Latest communication from auditee*	No. of months since last response or report issuance	Status as at 6 March 2012				Current status as at 27 February 2013				Implementation rate compared to first response due date	High significance		High priority***		Comments on changes since previous status report
							Number of recommendations	Open	In progress	Closed	Number of recommendations	Open	In progress	Closed		Not closed**	In progress	Not closed**	In progress	
07/735	Bank accounts of associations and other entities established by WHO staff at headquarters	ADG/GMG	2007/05	N/A	N/A	N/A	6	0	1	5	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
07/757	Regional Office for Africa	RD/AFRO	2008/02	N/A	N/A	N/A	25	0	2	23	N/A	N/A	N/A	N/A	100%	0	0	0	0	
07/758	GSM Global Service Centre control readiness assessment	ADG/GMG	2008/01	5.1	2012/09	5	4	0	4	0	4	0	3	1	25%	NA	NA	NA	NA	Will be considered in light of progress on implementation of the new internal control framework
08/767	WHO Country Office, Pretoria, South Africa	RD/AFRO	2008/05	N/A	N/A	N/A	38	2	2	34	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
08/768	WHO's collaboration with the private sector	ADG/GMG	2008/06	N/A	N/A	N/A	15	0	10	5	N/A	N/A	N/A	N/A	100%	0	0	0	0	
08/773	Alert and response operations, epidemic and pandemic alert and response department at headquarters	ADG/HSE	2008/08	N/A	N/A	N/A	27	0	6	21	N/A	N/A	N/A	N/A	100%	0	0	0	0	
08/778	Security in the regions	ADG/GMG	2008/11	N/A	N/A	N/A	24	0	6	18	N/A	N/A	N/A	N/A	100%	0	0	0	0	
08/779	Global insurance coverage at headquarters	ADG/GMG	2008/11	4.2	2012/09	5	45	45	0	0	45	0	31	14	31%	11	11	0	0	All previously open recommendations in progress
08/780	WHO Country Office, Islamabad, Pakistan	RD/EMRO	2008/11	N/A	N/A	N/A	48	0	13	35	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
09/797	Quality and safety: medicines team, essential medicines and pharmaceutical policies department	ADG/HSS	2009/07	N/A	N/A	N/A	37	0	6	31	N/A	N/A	N/A	N/A	100%	0	0	0	0	
09/801	Global Management System access	ADG/GMG	2009/06	N/A	N/A	N/A	24	8	0	16	N/A	N/A	N/A	N/A	100%	0	0	0	0	
09/803	Tobacco Free Initiative Unit at the WHO Regional Office For South-East Asia	RD/SEARO	2009/07	N/A	N/A	N/A	24	0	4	20	N/A	N/A	N/A	N/A	100%	0	0	0	0	
09/805	Review of WHO's approach to Comptrollership	ADG/GMG	2009/07	3.6	2012/10	4	31	15	0	16	31	0	4	27	87%	NA	NA	NA	NA	All previously open recommendations in progress
09/807	International Agency for Research on Cancer	Director IARC	2009/08	N/A	N/A	N/A	8	0	5	3	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
09/808	Management and oversight of the Staff Health Insurance Fund	ADG/GMG	2009/09	3.4	2012/09	5	49	0	25	24	49	0	17	32	65%	7	7	0	0	All recommendations in progress
09/813	WHO Office for Southern Sudan, Juba	RD/EMRO	2009/11	3.3	2012/11	4	34	0	17	17	34	0	8	26	76%	6	6	NA	NA	
09/814	Knowledge Management Strategy at headquarters	ADG/IER	2009/11	3.3	2013/02	1	11	0	9	2	11	0	1	10	91%	0	0	0	0	

							Status as at 6 March 2012				Current status as at 27 February 2013					High significance		High priority***		
Audit No.	Audit title	Responsible manager	Date of final report	No. of years since report issue	Latest communication from auditee*	No. of months since last response or report issuance	Number of recommendations	Open	In progress	Closed	Number of recommendations	Open	In progress	Closed	Implementation rate compared to first response due date	Not closed**	In progress	Not closed**	In progress	Comments on changes since previous status report
09/817	WHO Country Office, Lusaka, Zambia	RD/AFRO	2010/03	N/A	N/A	N/A	26	0	3	23	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
09/818	Management Support Programme Unit at the WHO Regional Office for Europe	RD/EURO	2010/02	N/A	N/A	N/A	25	0	15	10	N/A	N/A	N/A	N/A	100%	0	0	0	0	
09/819	Review of controls over selected business processes at the Global Service Centre	ADG/GMG	2009/12	3.2	2012/11	4	62	26	11	25	62	12	0	50	81%	NA	NA	NA	NA	12 recommendations transferred to 10/846 and 10/847
09/820	Regional Office for Africa	RD/AFRO	2010/03	N/A	N/A	N/A	46	1	30	15	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
10/824	Secretariat of the Global Drug Facility	ADG/HTM	2010/11	2.3	2012/11	4	50	39	0	11	50	0	37	13	26%	29	29	0	0	All previously open recommendations in progress
10/829	WHO Country Office, Tehran, Islamic Republic of Iran	RD/EMRO	2010/12	2.2	2013/01	1	44	5	26	13	44	0	11	33	75%	6	6	3	3	
10/830	Records Management System for the Global Management System	ADG/GMG	2010/08	2.5	2012/10	4	20	1	7	12	20	0	2	18	90%	1	1	0	0	
10/832	WHO Country Office, Abuja, Nigeria	RD/AFRO	2010/07	N/A	N/A	N/A	58	0	1	57	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
10/835	Integrated audit of WHO in Indonesia	RD/SEARO	2010/08	N/A	N/A	N/A	38	0	8	30	N/A	N/A	N/A	N/A	100%	0	0	0	0	
10/837	Review of the internal control environment at the Regional Office for South-East Asia post Global Management System go-live	RD/SEARO	2010/09	N/A	N/A	N/A	4	4	0	0	N/A	N/A	N/A	N/A	100%	0	0	0	0	
10/842	WHO Country Office, Bamako, Mali	RD/AFRO	2010/12	N/A	N/A	N/A	45	0	2	43	N/A	N/A	N/A	N/A	100%	0	0	0	0	
Audit reports issued during 2011																				
10/845	WHO Country Office, Yangon, Myanmar	RD/SEARO	2011/01	2.1	2013/01	1	39	39	0	0	39	1	0	38	97%	0	0	0	0	Action taken for 38 of 39 previously open recommendations
10/846	Travel	ADG/GMG	2011/07	1.6	2012/11	3	34	31	3	0	34	4	21	9	26%	16	14	0	0	Action taken for 27 of 31 previously open recommendations
10/847	Employee payables and receivables (personal accounts)	ADG/GMG	2011/07	1.6	2012/06	8	32	32	0	0	32	0	15	17	53%	14	14	9	9	All previously open recommendations in progress
10/850	Performance audit of the Department of Nutrition and Health Development at headquarters	ADG/NMH	2011/02	2.0	2012/05	10	25	25	0	0	25	0	7	18	72%	4	4	0	0	
11/852	Performance audit of the Department of Food Safety and Zoonoses at headquarters	ADG/HSE	2011/05	1.8	2012/03	12	32	32	0	0	32	1	25	6	19%	11	11	1	1	Action taken for 31 of 32 previously open recommendations
11/856	WHO Country Office, Bishkek, Kyrgyzstan	RD/EURO	2011/05	N/A	N/A	N/A	30	0	11	19	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report

Audit No.	Audit title	Responsible manager	Date of final report	No. of years since report issue	Latest communication from auditee*	No. of months since last response or report issuance	Status as at 6 March 2012				Current status as at 27 February 2013				Implementation rate compared to first response due date	High significance		High priority***		Comments on changes since previous status report
							Number of recommendations	Open	In progress	Closed	Number of recommendations	Open	In progress	Closed		Not closed**	In progress	Not closed**	In progress	
11/858	Review of the internal control environment at the Regional Office for Europe post Global Management System go-live	RD/EURO	2011/06	1.7	2013/02	0	11	9	0	2	11	0	3	8	73%	1	1	1	1	All previously open recommendations in progress
11/859	Performance audit of the Department of Violence and Injury Prevention and Disability at headquarters	ADG/NMH	2011/06	N/A	N/A	N/A	17	0	3	14	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
11/860	Integrated audit of WHO in India	RD/SEARO	2011/07	1.6	2012/10	5	36	36	0	0	36	19	0	17	47%	1	0	1	0	Action taken for 17 of 36 previously open recommendations
11/862	Integrated audit of WHO in Zimbabwe	RD/AFRO	2011/09	N/A	N/A	N/A	40	40	0	0	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
11/863	Integrated audit of WHO in China	RD/WPRO	2011/10	N/A	N/A	N/A	43	43	0	0	N/A	N/A	N/A	N/A	100%	0	0	0	0	
11/866	WHO Country Office, Port Moresby, Papua New Guinea	RD/WPRO	2011/09	N/A	N/A	N/A	40	40	0	0	N/A	N/A	N/A	N/A	100%	0	0	0	0	
11/867	Pre-Implementation review of the General Management Cluster standard operating procedures	ADG/GMG	2011/12	1.2	2012/08	7	15	15	0	0	15	0	2	13	87%	2	2	0	0	All previously open recommendations in progress
11/869	Tuberculosis/Highly Active Antiretroviral Therapy (TB/HAART) study of the Special Programme for Research and Training in Tropical Diseases (TDR) at headquarters	ADG/IER	2011/09	N/A	N/A	N/A	1	1	0	0	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
11/871	WHO Country Office, Dili, Democratic Republic of Timor-Leste	RD/SEARO	2011/12	N/A	N/A	N/A	53	53	0	0	N/A	N/A	N/A	N/A	100%	0	0	0	0	Audit closed since previous status report
<b>Audit reports issued during 2012</b>																				
11/861	Special review of streptomycin procurement for the Global Drug Facility	ADG/HTM	2012/01	1.1	2012/11	3	2	2	0	0	2	1	1	0	0%	2	1	0	0	Action taken for 1 of 2 previously open recommendations
11/872	Integrated audit of WHO in Angola	RD/AFRO	2012/02	1.0	2012/11	4	32	32	0	0	32	32	0	0	0%	20	0	3	0	No progress for open recommendations
11/874	Regional Office for Africa post-implementation review of the Global Management System	RD/AFRO	2012/03	0.9	Unresponded	11	N/A	N/A	N/A	N/A	46	46	0	0	0%	35	0	12	0	No initial response received
11/875	WHO Office for West Bank and Gaza, Jerusalem	RD/EMRO	2012/06	0.7	2013/01	1	N/A	N/A	N/A	N/A	51	0	17	34	67%	11	11	3	3	All open recommendations in progress
11/878	Review of leave and absence records	ADG/GMG	2012/03	0.9	Unresponded	11	N/A	N/A	N/A	N/A	5	5	0	0	0%	5	0	0	0	No initial response received
11/879	Roll Back Malaria Partnership secretariat	EXD/RBM	2012/02	1.1	2012/10	4	26	26	0	0	26	6	0	20	77%	2	0	1	0	Action taken for 20 of 26 previously open recommendations

							Status as at 6 March 2012				Current status as at 27 February 2013					High significance		High priority***		
Audit No.	Audit title	Responsible manager	Date of final report	No. of years since report issue	Latest communication from auditee*	No. of months since last response or report issuance	Number of recommendations	Open	In progress	Closed	Number of recommendations	Open	In progress	Closed	Implementation rate compared to first response due date	Not closed**	In progress	Not closed**	In progress	Comments on changes since previous status report
12/883	Integrated audit of WHO in Uganda	RD/AFRO	2012/06	0.7	Unresponded	8	N/A	N/A	N/A	N/A	32	32	0	0	0%	17	0	9	0	No initial response received
12/884	Review of Declarations of Interest	DG	2012/06	0.7	Unresponded	8	N/A	N/A	N/A	N/A	21	21	0	0	0%	13	0	0	0	
12/885	Payroll at the Global Service Centre	ADG/GMG	2012/09	0.5	Not due yet	6	N/A	N/A	N/A	N/A	25	25	0	0	N/A	15	N/A	4	N/A	
12/891	WHO Country Office, Bangui, Central African Republic	RD/AFRO	2012/07	0.6	Unresponded	7	N/A	N/A	N/A	N/A	53	53	0	0	0%	43	0	19	0	
12/892	Health Metrics Network	ADG/IER	2012/09	0.4	Not due yet	5	N/A	N/A	N/A	N/A	16	9	0	7	N/A	9	N/A	3	N/A	Not due yet
12/893	Internal control environment at the Regional Office for the Eastern Mediterranean post Global Management System go-live	RD/EMRO	2012/09	0.4	Not due yet	5	N/A	N/A	N/A	N/A	20	20	0	0	N/A	18	N/A	5	N/A	
12/896	WHO Country Office, Dushanbe, Tajikistan	RD/EURO	2012/09	0.4	Not due yet	5	N/A	N/A	N/A	N/A	38	38	0	0	N/A	27	N/A	15	N/A	
12/897	WHO Liaison Office for Somalia (located in Nairobi, Kenya)	RD/EMRO	2012/09	0.4	Not due yet	5	N/A	N/A	N/A	N/A	65	65	0	0	N/A	43	N/A	14	N/A	
12/898	WHO Country Office, Ankara, Turkey	RD/EURO	2012/11	0.3	Not due yet	4	N/A	N/A	N/A	N/A	26	26	0	0	N/A	13	N/A	5	N/A	
12/903	WHO Country Office, Maputo, Mozambique	RD/AFRO	2012/11	0.2	Not due yet	3	N/A	N/A	N/A	N/A	52	52	0	0	N/A	40	N/A	22	N/A	
Audit reports issued during 2013																				
11/882	Intercountry support for West Africa, Ouagadougou, Burkina Faso	RD/AFRO	2013/01	0.1	Not due yet	2	N/A	N/A	N/A	N/A	9	9	0	0	N/A	7	N/A	0	N/A	
12/902	WHO Country Office, Vientiane, Lao People's Democratic Republic	RD/WPRO	2013/01	0.1	Not due yet	1	N/A	N/A	N/A	N/A	28	28	0	0	N/A	23	N/A	14	N/A	
12/907	WHO Country Office, Afghanistan	RD/EMRO	2013/01	0.1	Not due yet	1	N/A	N/A	N/A	N/A	27	27	0	0	N/A	26	N/A	14	N/A	
12/908	WHO Country Office, Monrovia, Liberia	RD/AFRO	2013/01	0.1	Not due yet	1	N/A	N/A	N/A	N/A	28	28	0	0	N/A	25	N/A	12	N/A	
TOTAL							1376	602	230	544	1176	560	205	411						
								43.8%	16.7%	39.5%		47.6%	17.4%	34.9%						
Excluding "Not yet due"							1165	391	230	544	842	233	205	404						
								33.6%	19.7%	46.7%		27.7%	24.3%	48.0%						

\* Response currently under consideration by the Office of Internal Oversight Services

\*\* Not closed = either open or in progress

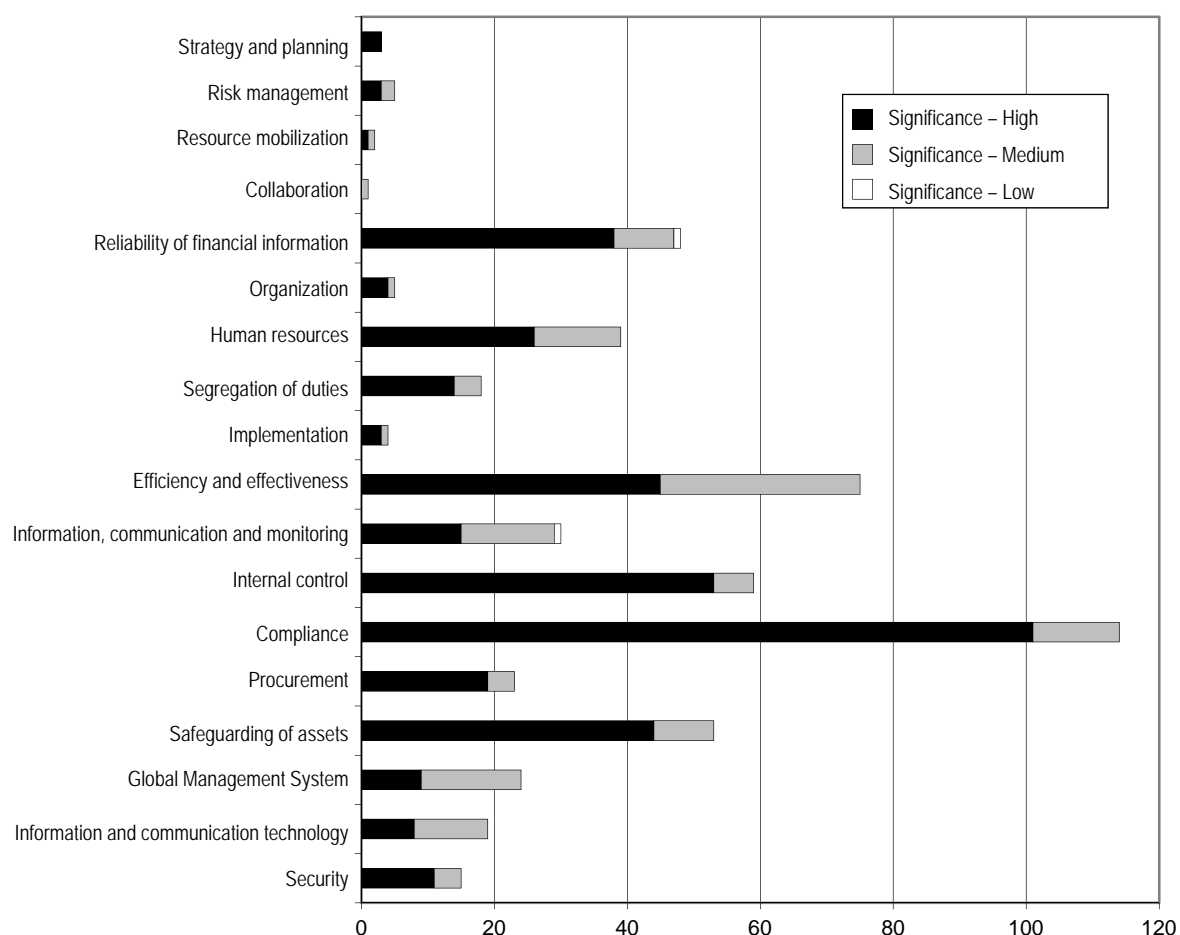
\*\*\* High priority = high significance and low implementation effort

See legend for explanations of colour coded conditional formatting.



## ANNEX 2

**BREAKDOWN OF THE AUDIT RECOMMENDATIONS MADE IN 2012  
BY BREAKDOWN OF THE AUDIT RISK CATEGORIES AND SIGNIFICANCE (n = 537)**



## ANNEX 3

**LIST OF (A) AUDITS CLOSED SINCE JANUARY 2012 AND (B) AUDITS FOR WHICH  
THE INITIAL RESPONSE IS DUE  
STATUS AS AT 27 FEBRUARY 2013**

**(A) Audit reports closed since January 2012**

<b>Audit no.</b>	<b>Audit title</b>	<b>Date of final report</b>	<b>Closing date</b>
07/735	Bank accounts of associations and other entities established by WHO at headquarters	05/2007	03/2012
07/757	Regional Office for Africa	02/2008	05/2012
08/767	WHO Country Office, Pretoria, South Africa	05/2008	08/2012
08/768	WHO's collaboration with the private sector	06/2008	10/2012
08/773	Alert and response operations, epidemic and pandemic alert and response department at headquarters	08/2008	11/2012
08/778	Security in the regions	11/2008	10/2012
08/780	WHO Country Office, Islamabad, Pakistan	11/2008	11/2012
09/797	Quality and safety: medicines team, essential medicines and pharmaceutical policies department	07/2009	04/2012
09/801	Global Management System access	06/2009	06/2012
09/803	Tobacco Free Initiative Unit at the WHO Regional Office for South-East Asia	07/2009	11/2012
09/807	International Agency for Research on Cancer	08/2009	11/2012
09/817	WHO Country Office, Lusaka, Zambia	03/2010	03/2012
09/818	Management Support Programme Unit at the WHO Regional Office for Europe	02/2010	10/2012
09/820	Regional Office for Africa	03/2010	10/2012
10/832	WHO Country Office, Abuja, Nigeria	07/2010	04/2012
10/835	Integrated audit of WHO in Indonesia	08/2010	12/2012
10/837	Review of the internal control environment at the Regional Office for South-East Asia post Global Management System go-live	09/2010	12/2012
10/842	WHO Country Office, Bamako, Mali	12/2010	03/2012
10/844	UNAIDS Regional Support Team for Asia and the Pacific, Bangkok, Thailand	11/2010	05/2012
11/856	WHO Country Office, Bishkek, Kyrgyzstan	05/2011	09/2012
11/859	Performance audit of the Department of Violence and Injury Prevention and Disability at headquarters	06/2011	04/2012
11/862	Integrated audit of WHO in Zimbabwe	09/2011	08/2012
11/863	Integrated audit of WHO in China	10/2011	07/2012
11/866	WHO Country Office, Port Moresby, Papua New Guinea	09/2011	09/2012
11/869	Tuberculosis/Highly Active Antiretroviral Therapy (TB/HAART) study of the Special Programme for Research and Training in Tropical Diseases (TDR) at headquarters	09/2011	05/2012
11/871	WHO Country Office, Dili, Democratic Republic of Timor-Leste	12/2011	02/2013

**(B) Audits for which the initial response is due and has not yet been received by  
the Office of Internal Oversight Services**

<b>Audit no.</b>	<b>Audit title</b>	<b>Responsible manager</b>	<b>Date of final report</b>	<b>Latest communication from auditee</b>	<b>Number of months since last response or report issuance</b>	<b>Number of recommendations</b>	<b>Open</b>	<b>In progress</b>	<b>Closed</b>	<b>Comments on changes since previous status report</b>
11/874	Regional Office for Africa post-implementation review of the Global Management System	RD/AFRO	2012/03	Unresponded	11	46	46	0	0	No initial response received
11/878	Review of leave and absence records	ADG/GMG	2012/03		11	5	5	0	0	
12/883	Integrated audit of WHO in Uganda	RD/AFRO	2012/06		8	32	32	0	0	
12/884	Review of Declarations of Interests	DG	2012/06		9	21	21	0	0	
12/891	WHO Country Office, Banghi, Central African Republic	RD/AFRO	2012/07		7	53	53	0	0	

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