

## **Report of the Internal Auditor**

### **Report of the Programme, Budget and Administration Committee of the Executive Board to the Sixty-seventh World Health Assembly**

1. The twentieth meeting of the Programme, Budget and Administration Committee was held in Geneva from 14 to 16 May 2014, under the chairmanship of Dr Dirk Cuypers (Belgium).<sup>1</sup> The Committee adopted its agenda, with the deletion of items 2.9 and 2.10.<sup>2</sup>

2. Reviewing the report of the Internal Auditor,<sup>3</sup> the Committee expressed its appreciation of the work performed. The Committee also noted that compliance of units at headquarters and in the regional offices is being continually strengthened, with notable improvements. The Committee recognized the efforts under way to strengthen the resources of the Office of Internal Oversight Services; however, it expressed concern that the Office required further strengthening in order to ensure adequate audit coverage, in the context of its expanded activities and recurrent weaknesses in controls.

3. The Committee expressed its significant concern with the continued lack of a culture of compliance with WHO rules and procedures, as noted in the number of unsatisfactory conclusions reported in relation to country office audits, and stressed the need for measures to enhance compliance, including through focused training programmes.

4. The Committee noted the Internal Auditor's findings from the "meta-analysis" of the main operational risks, and, although recognizing improvements, commented on the recurring nature of the weaknesses identified in internal controls as well as the unacceptable level of non-compliance with rules and procedures in a number of common areas, including direct financial cooperation and procurement. The Committee requested the Secretariat to draw strategic conclusions on the underlying causes and take corrective action.

5. The Committee noted the current arrangements for whistleblower protection. It welcomed the Secretariat's intention to review the policy through the new Office for Compliance, Risk Management and Ethics.

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<sup>1</sup> The list of participants is available in document EBPBAC20/DIV./1.

<sup>2</sup> Document EBPBAC20/1.

<sup>3</sup> Document A67/46.

## **RECOMMENDATION TO THE HEALTH ASSEMBLY**

6. The Committee, on behalf of the Executive Board, recommended that the Sixty-seventh World Health Assembly note the report of the Internal Auditor.

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