

Report of the External Auditor

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

1. The External Auditor introduced his report to the Sixty-eighth World Health Assembly for the year ended 31 December 2014.¹ He indicated that an unqualified audit opinion was issued for WHO's third year of financial statements in compliance with the International Public Sector Accounting Standards (IPSAS). The External Auditor confirmed that the financial statements are supported by accurate, complete and consistent accounting.
2. The External Auditor noted that both financial and value for money issues were reviewed as part of the audit exercise. All reviews incorporated the WHO reform agenda and in 2014 focused on programme management, human resource management, risk management and field operations in regional and country offices. The External Auditor reiterated his motivation to continue to add value to the Organization.
3. Member States commended the External Auditor for the informative report and the substantive work involved in all the areas covered, and office visits. The Committee particularly welcomed the recommendations on human resource management, including the need for a change management plan for the implementation of the revised human resources strategy.
4. The External Auditor confirmed that he continually assesses the internal control as part of his work, and communicates any deficiencies to management.
5. On reported weaknesses in internal control at the Global Service Centre, the Secretariat highlighted that these primarily stem from the work carried out by the regional offices, country offices and headquarters as the errors are then picked up by the Centre. These weaknesses are being addressed through the review of the enterprise resource planning system and transformation of the Global Management System.
6. The Committee welcomed the recommendation of the External Auditor on the planned programme monitoring framework, and encouraged the Secretariat to ensure that this is implemented within the defined time frame in order to support decision-making and learning from the programme results.

¹ Document A68/41.

RECOMMENDATION TO THE HEALTH ASSEMBLY

7. The Committee, on behalf of the Executive Board, recommended that the Sixty-eighth World Health Assembly adopt the following draft resolution:

The Sixty-eighth World Health Assembly,

Having considered the report of the External Auditor to the Health Assembly;¹

Having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Sixty-eighth World Health Assembly,²

ACCEPTS the report of the External Auditor to the Health Assembly.

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¹ Document A68/41.

² Document A68/59.