

Report of the Internal Auditor

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

1. The Programme, Budget and Administration Committee reviewed the report of the Internal Auditor,¹ expressing its appreciation of the work performed and the transparency of the content. The Committee welcomed the efforts under way to strengthen the resources of the Office of Internal Oversight Services.
2. The Committee observed 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 contributions and procurement. The Committee expressed concern at the culture of non-compliance with WHO rules and procedures as noted in the high number of unsatisfactory conclusions in audit reports of country offices. Noting the continued improvement in the follow-up and closure of open audit recommendations, the Committee requested the Secretariat to undertake further steps to draw strategic Organization-wide conclusions on the underlying causes of continuing shortcomings, and to take corrective action to address the weaknesses concerned in a systematic way.
3. The Committee noted the oversight mechanisms applied to the Region of the Americas by the Office of Internal Oversight and Evaluation Services of the Pan American Health Organization.
4. In relation to the increased number of reports of concern and investigations, the Committee requested information on the cause of the increase and the action that had been taken in relation to staff disciplinary measures, recovery efforts and preventive measures. The Secretariat explained that the increase was partially attributable to a positive attitude towards the reporting of concerns to the Office of Internal Oversight Services, rather than an increase in the type or range of matters for investigation. The Secretariat also assured the Committee that, on considering the investigation reports, a range of actions had been undertaken, including disciplinary measures, as appropriate. Recovery of funds had been initiated, a step that potentially involved national authorities.

RECOMMENDATION TO THE HEALTH ASSEMBLY

5. The Committee recommended, on behalf of the Executive Board, that the Sixty-eighth World Health Assembly note the report of the Internal Auditor contained in document A68/42. The Committee also requested that the report by the Secretariat on external and internal audit recommendations, contained in document EBPBAC22/4, be made available to the Sixty-eighth World Health Assembly during its consideration of the reports of the Internal Auditor and External Auditor.

¹ See document A68/42.