

## **Report of the Internal Auditor**

1. The Office of Internal Oversight Services transmits herewith its annual report for the calendar year 2021 for the information of the World Health Assembly.
2. Financial Rule XII on Internal Audit establishes the mandate of the Office of Internal Oversight Services (the Office). Paragraph 112.3(e) of Rule XII requires the Office to submit a summary annual report to the Director-General on its activities, their orientation and scope, and on the implementation status of internal audit 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. The Office is also responsible for conducting investigations of alleged wrongdoing.
4. 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. Similar to the situation reported in 2020, a limitation was placed on the scope of the work of the Office during 2021, due to restrictions prohibiting travel, and therefore much of the work was conducted remotely. The Office's plan of work took into consideration the key challenges arising from the Organization's response to the pandemic of coronavirus disease (COVID-19), and the emerging risks, such as those related to COVID-19 procurement and information technology/cybersecurity.

### **OBJECTIVE AND SCOPE OF WORK**

5. According to its mandate, the Office provides audit and investigation services to WHO, to some WHO-hosted entities (for example, the Joint United Nations Programme on HIV/AIDS,<sup>1</sup> the United Nations International Computing Centre, and Unitaids) and to the International Agency for Research on Cancer. In the WHO Region of the Americas, the Office relies on the work performed by the Office of Internal Audit of the Pan-American Health Organization for the coverage of risk management, control and governance (see paragraphs 74 and 75).

### **MANAGEMENT OF THE OFFICE**

6. The Office, which reports directly to the Director-General, 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, and with the

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<sup>1</sup> A P5 Auditor post is financed by UNAIDS and dedicated to the audits of that Programme. The Office has a service level agreement to guide the work to be performed.

Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators.

7. The Office comprises a Director, a Coordinator Audit and a Coordinator Investigation, a total of 10 auditors, four investigators and two support staff. Two fixed-term positions remained vacant during 2021, a post of senior auditor together with the post of Head, Investigation, which for most of the year was filled on an acting basis by a senior auditor with significant investigation experience. In November 2021, the Head of Investigations position was filled temporarily by a Director-level staff member with expertise in dealing with sexual exploitation and abuse and sexual harassment allegations.

8. The planned strengthening of the investigation function reported in 2020 is being implemented, with additional investigator posts to address identified gaps and help clear the investigation case backlog being established, although with slower progress than expected on fixed-term recruitment. As an interim measure, during 2021 and planned to be extended in 2022, the Office continued with the use of long-term consultant contracts with two external investigators and a number of long-term agreements with external firms to provide relevant expertise. Senior management, in consultation with the Independent Expert Oversight Advisory Committee, agreed to the terms of reference and validated the request for additional staff positions and the related resource implications to implement the proposed best-in-class structure. In this context, the Office mapped the existing staff with the “best-in-class” structure for the investigation function and initiated the recruitment of the senior investigations team to lead the new function. Recruitment of the 10 additional investigator fixed-term positions (four P4, three P3 and three P2 positions) initiated last year are now also in progress.

9. Following the recommendations contained in the report of the Independent Commission appointed to review the allegations linked to the tenth Ebola virus disease outbreak response in the Democratic Republic of the Congo (DRC), the Director-General appointed Head, Investigations a.i. focused on the follow-up of the outstanding sexual exploitation and abuse investigations from the Independent Commission’s work, supported by a surge capacity of temporary investigators with sexual exploitation and abuse/sexual harassment expertise, with the objective to close the backlog of sexual exploitation and abuse/sexual harassment cases by time of the Seventy-fifth World Health Assembly in May. At the time of preparing this report, progress was well under way to achieving this objective. Six additional resources were onboarded in early January 2022 and an additional six were onboarded by March to reduce the existing backlog of cases in response to sexual exploitation and abuse and sexual harassment. The additional surge capacity, generated through long-term agreements, was created to handle the anticipated increased number of allegations of sexual exploitation and abuse, sexual harassment, and other abusive conduct moving forward. The objective in the medium term is to provide additional resources commensurate with the effort required to process the recurring volume of cases as well as maintaining access to a separate temporary surge capacity to address the backlog of older cases (ideally with the objective of doing so for all older cases within the next 12 months).

10. The resources made available to the Office are assigned in accordance with identified priorities; however, high-risk situations can develop unpredictably, which may divert human resources away from initial priorities. Accordingly, the Office prioritizes and adopts an agile approach in updating its plan of work and then adjusts the schedule to compensate for any unexpected factors affecting work assignments.

11. To ensure fulfilment of its mandate, the budget of the Office is distributed between human resources, travel, consultancies and operating supplies. During 2021, the Office was able to cover its expenses. Expenditure is monitored on a constant basis and efforts are made to ensure value for money through on-going efficiency measures.

12. With a view to maximizing internal oversight coverage, the Office (a) continuously refines its audit risk assessment model so as to allocate its resources to the highest risk areas; (b) periodically reviews and adapts its approaches to integrated, operational and desk audits; (c) uses short-form reports for operational compliance audits; (d) uses an audit management software system to manage work papers electronically and facilitate the follow-up of the implementation of recommendations; and (e) uses agreed criteria for the prioritization of reports of concerns received for investigation (the highest priority is given to the investigation of allegations of sexual exploitation and abuse, sexual harassment and assault). In 2021, the Office continued to increase the use of data analytics and enhanced the capabilities for digital forensics. The Office also participated in meetings and discussions with the relevant professional networks of the United Nations system to harmonize its approach and share best practices.

13. Additionally, the Office reports its findings to stakeholders in line with the five components of the model issued by the Committee of Sponsoring Organizations of the Treadway Commission,<sup>1</sup> which has been adopted by WHO as the basis of its accountability framework. The audit plan of work for 2021 was based on the Office's independent risk assessment and in consideration of the WHO Principal Risks.<sup>2</sup> The Office also continues to revise its programme of work to achieve greater alignment in the reporting of assurance across the three lines of defence from management's assertions on internal control to internal audit findings.

14. During 2021, the Office maintained regular contact with the Organization's External Auditor to coordinate audit work and avoid overlaps in coverage. The Office provided copies of internal audit reports to the External Auditor and the Independent Expert Oversight Advisory Committee, and participated in meetings of that Committee in order to maintain an open dialogue with its members and implement their guidance and recommendations on matters under their oversight responsibilities. The Office also maintained regular contact with other departments of the Organization and continued to work with WHO's accountability functions to further contribute to the strengthening of WHO corporate values.

15. The Office uses a functional case-management system based on a SharePoint technology which serves as a repository for investigation case files. The Office also uses a secure web-based platform to provide remote access to internal audit reports, upon requests from Member States and other parties, as authorized by the Director-General. The Office includes a list of recent audit reports on the Organization's website, so that Member States may obtain updated information on audit reports issued during the year. Implementation of the outstanding recommendations of the 2018 external assessment of the audit function was completed during 2021.

## AUDIT

16. In accordance with its mandate, the Office provides independent and objective audit, investigation and advisory services, designed to add value and improve the Organization's operations and to enhance the integrity and reputation of the Organization. The Office helps the Organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes, in order to provide reasonable assurance that (i) risks are appropriately identified and managed; (ii) interaction with the various governance groups within the Secretariat occurs in accordance with all relevant rules; (iii) significant financial, managerial,

<sup>1</sup> The model defines the main areas as the control environment, risk management, control activities, information and communication, and monitoring.

<sup>2</sup> See WHO Principal Risks at <https://www.who.int/publications/m/item/principal-risks> (accessed 1 April 2022).

programmatic and operating information is accurate, reliable and timely; (iv) staff and other personnel act in compliance with WHO regulations, rules, policies, standards and procedures; (v) resources are acquired economically, used efficiently and adequately protected; (vi) programmes, plans, and objectives are achieved and contribute to sustainable results; and (vii) quality and continuous improvement are fostered in the Organization's control processes.

17. At the conclusion of each assignment, the Office prepares a detailed report and makes recommendations to management designed to help manage risk, maintain controls and implement effective governance within the Secretariat. The crucial issues identified during each assignment have been summarized in this report. Annex 1 lists the reports issued by the Office under its 2021 plan of work, along with information on the status of implementation of open audits as of 3 February 2022. The Office uses a four-tier rating system for its overall conclusions on audits: (1) satisfactory; (2) partially satisfactory, with some improvement required; (3) partially satisfactory, with major improvement required; and (4) unsatisfactory. Given the challenges in the emergency operations, the Office's plan of work for 2021 was guided by the Organization's efforts to address the COVID-19 pandemic and on WHO country offices with graded emergencies.

18. Owing to the COVID-19 pandemic, the Office has continued to adapt its way of working by adopting an agile plan of work. As a result of travel restrictions, the audits performed in 2021 continued to be conducted in the form of desk reviews carried out from headquarters. Desk reviews do not involve travel on site and use data available from the Global Management System, and supporting documentation uploaded in the Enterprise Content Management System, supplemented by virtual meetings and interviews with auditees and partners. There are logical scope limitations arising from the inability to perform certain tasks, such as: the physical verification of inventory and warehouses, other physical assets, petty cash, and some aspects of fleet management and security measures in place at country offices. The experience of the Office in conducting desk reviews facilitated the conduct of the audits during 2021. In 2021, the Office also conducted advisory reviews to address two key risks related to the COVID-19 pandemic, that is, those originating from COVID-19 related procurement activities, and recurring issues in procurement such as vendor management. The following paragraphs summarize the results of the 2021 audits in terms of the identified areas of required improvement to address high and moderate levels of residual risk.

## **Integrated audits**

19. **Polio Eradication Department (the Department) at the Regional Office for the Eastern Mediterranean.** The audit concluded that the performance of the Department was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit also noted several good practices with potential for Organization-wide learning, which included: (i) the development of an Interim Programme of Work for Integrated Action, in the context of COVID-19, to ensure coherent and collaborative work across multiple departments to sustain essential polio functions; (ii) a high-level Regional Polio Transition Steering Committee, chaired by the Regional Director, with membership from relevant Eastern Mediterranean Regional Office departments that provides overall direction and oversight on polio transition in the Region; and (iii) a culture of evaluation embedded in the structure of the Global Polio Eradication Initiative. Issues identified with a high level of residual risk included: (i) challenges with the operationalization of the Global Polio Eradication Initiative Afghanistan and Pakistan Hub, as the planning of the Hub did not take sufficient account of legal issues and underestimated challenges with onboarding staff/contractors from non-United Nations agencies; (ii) limited financial resources which unless addressed will hinder progress towards achievement of the expected results; (iii) delays in the implementation of the human resource plan, resulting in a high vacancy rate (47%) in the Department; (iv) insufficient involvement of the Department in the strategic

country support planning, resulting in the Country Cooperation Strategy of a polio-endemic country not adequately reflecting polio as one of the key priorities for WHO collaboration, and missed opportunities for coordinated strategic planning of polio work with the humanitarian community; and (v) missed opportunities for integrated operational planning for polio transition across key programmes. The audit also identified issues with a moderate level of residual risk related to: (i) mainstreaming gender in programme design and development of knowledge products; (ii) declarations of interest for WHO experts; (iii) clearance of publications; and (iv) contracting of consultants.

20. **WHO in Angola.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The issues identified with a high level of residual risk included: (i) risk of the workplan not being implemented and expected results not achieved, including for priority programmes under the Thirteenth General Programme of Work pillar of healthier populations, when staff and resource requirements are not available; (ii) issues related to the conduct of assurance activities of direct financial cooperation; and (iii) the insufficient accountability for the Country Office's performance and results when programme budget implementation is not monitored and accurately reported. The audit also identified issues with a moderate level of residual risk including: (i) the Country Cooperation Strategy had not been renewed since 2019; (ii) non-compliance with the declaration of interest requirements for WHO experts; (iii) non-compliance with the WHO Research Ethics Review Committee review requirements; (iv) retroactive purchase orders; (v) the absence of a pre-qualification process for the Country Office vendors; (vi) assessments of direct financial cooperation implementing partners were not systematically conducted; (vii) inefficient vehicle management; (viii) a lack of competitive selection procedures for hiring special services agreement positions; (ix) issues with the timeliness of donor reporting; (x) suboptimal monitoring and reporting of emergency response operations against key performance indicators; (xi) insufficient sustainability of some of the Country Office-led interventions; and (xii) suboptimal implementation of programme evaluations to ensure accountability and oversight of performance and results, and missed opportunities for organizational learning.

21. **WHO in Somalia.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. Issues identified with a high level of residual risk included: (i) inadequate progress with the human resources plan to enable implementation of priority programmes in the workplan and achievement of expected results; (ii) low rates of completion of WHO mandatory online training by non-staff, especially the training on the prevention of harassment, and the prevention of sexual exploitation and abuse, by some non-staff contract holders; (iii) insufficient assurance activities on direct implementation activities, and specifically spot checks on direct implementation supporting documentation that were not systematically carried out by the Country Office finance staff; and (iv) partial implementation of the direct disbursement mechanism via mobile payments (the Country Office has operated the direct disbursement mechanism system since 2020 in the Somaliland zone, but in other zones, the Country Office continues to use a system of operational cash advances to pay incentives to polio frontline workers). A moderate level of residual risk was noted in the following areas: (i) the Country Cooperation Strategy had not been endorsed and disseminated; (ii) delay in the implementation of the polio transition plan; (iii) insufficient sustainability of some of the Country Office-led interventions; (iv) suboptimal implementation of programme evaluation to ensure accountability and oversight of performance and results, and missed opportunities for organizational learning; (v) lack of risk-based assurance spot checks of direct financial cooperation supporting documentation (i.e. assurance activities); (vi) insufficient accountability over justification to support salary payments to local individual contractor agreement personnel; (vii) remaining balances in expired awards, and awards about to expire; (viii) inadequate resource mobilization for non-emergency programmes; (ix) non-justification of the cost effectiveness for the maintenance of the Liaison Office in Nairobi; and (x) non-compliance with the declaration of interest requirements for WHO experts.

22. **WHO in the Islamic Republic of Iran.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit noted several good practices with potential for Organization-wide learning, which included: (i) an effective engagement with the Government for advancing the global health agenda and contributing to national health policies, strategies, and plans; and (ii) a process and spreadsheets to monitor goods' shipping, deliveries and distribution. The issues identified by the audit having a high level of residual risk included: (i) a Country Cooperation Strategy not renewed since 2014; and (ii) an inadequate human resources plan, notably when taking into consideration the human resources associated with the additional funding from the World Bank project for COVID-19 procurement. The audit also identified issues with a moderate level of residual risk including: (i) research involving human participants funded and/or supported by the Country Office not systematically reviewed by the WHO Research Ethics Review Committee; (ii) non-compliance with the declaration of interest requirements for WHO experts; (iii) risk register not updated adequately; (iv) inadequate resource mobilization for priority programmes; (v) non-compliance with clearance requirements for publications; (vi) insufficient segregation of duties in eImprest administration; (vii) a lack of systematic and timely performance assessment of special services agreements; (viii) suboptimal coordination for the implementation of the strategic response and joint operational plan; (ix) insufficient monitoring and reporting of emergency response operations against key performance indicators; and (x) a lack of programme evaluation to ensure accountability and oversight of performance and results, and missed opportunities for organizational learning.

23. **WHO in Nigeria.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit noted several good practices with potential for Organization-wide learning, such as the increased use of mobile money on direct disbursement mechanism transactions and the decrease in the number of eImprest cash accounts. Issues identified by the audit with a high level of residual risk included: (i) suboptimal support in implementing the national polio transition plan and missed opportunities for meeting the Polio Endgame Strategy's integration goal to ensure responsible transition of the polio eradication efforts; (ii) significant delays in paying certain beneficiaries involved in immunization campaigns (e.g. vaccinators) through the direct disbursement mechanism, negatively affecting service delivery and outbreak response and, more specifically, outstanding payments from 2020; (iii) inadequate security over the transmission of direct disbursement mechanism information, creating potential data security risk and loss/leakage of confidential/sensitive information; (iv) non-completion of mandatory trainings by some staff and non-staff contract holders and absence of a mechanism to monitor the completion status of mandatory trainings for non-staff contract holders; and (v) generally inadequate level of compliance with the requirements of security risk management measures. The audit also identified issues with a moderate level of residual risk, including: (i) untimely risk assessment and misalignment of risk considerations between the risk register and the risks reported under programme management; (ii) an insufficient basis for some self-assessed output scores in relation to Programme budget performance assessment and inconsistencies in the Programme budget financial reporting; (iii) suboptimal monitoring and reporting of emergency response operations against key performance indicators; (iv) the objectives of some post descriptions were inconsistent with staff's functions and unclear reporting lines; (v) vacancies for some key technical and operational positions; (vi) non-compliance with the requirements for clearance of, and lack of systematic evaluation of publications; (vii) suboptimal use of the corporate information management tool in emergency response operations; (viii) non-compliance with the declaration of interest requirements for WHO experts; (ix) a lack of timeliness in adhering to donor reporting deadlines; (x) the absence of a formal workplan for the compliance function; (xi) issues relating to the completeness of documentation supporting direct implementation activities; and (xii) insufficient monitoring of operational advances.

24. **WHO in Zimbabwe.** The audit concluded that the performance of the Country Office was partially satisfactory, with major improvements required to address high and moderate levels of residual risk. Issues identified with a high level of residual risk included: (i) missed opportunities for better aligning the Country Cooperation Strategy with the Zimbabwe United Nations Development Assistance Framework to accelerate the health agenda; (ii) a risk of not achieving expected results, including for priority programmes under pillar 3 of the Thirteenth General Programme of Work (promoting healthier populations) when the current gap in staff and resource requirements is not met; (iii) inappropriate use of the direct implementation mechanism for reimbursement of government procurement and for conducting procurement of goods and/or services; (iv) unsupported expenditures and inadequate supporting documents for direct implementation activities; (v) eImprest monthly returns with unreconciled items outstanding since April 2020; and (vi) insufficient competitiveness and transparency in the selection of special service agreements. The audit also identified issues with a moderate level of residual risk relating to (i) risk management; (ii) declarations of interest for WHO experts; (iii) procurement; (iv) cash management; and (v) monitoring of communication effectiveness.

25. **WHO in Papua New Guinea.** The audit concluded that the performance of the Country Office was partially satisfactory, with some improvement required to address moderate levels of residual risk. There were no issues with a high level of residual risk. However, the audit identified several issues with a moderate level of residual risk, which included: Organization setting: (i) the Country Cooperation Strategy was neither evaluated nor renewed; (ii) clinical research involving human participants that was not reviewed by the WHO Research Ethics Review Committee; (iii) non-compliance with the declaration of interest requirements for WHO experts; (iv) suboptimal inclusiveness and timeliness of risk identification and risk assessment, as well as risk management insufficiently embedded in the programme management processes; (v) the objectives of some position descriptions were inconsistent with the staff's functions and unclear reporting lines; (vi) suboptimal readiness for public health emergencies; and (vii) mandatory training had not been completed by some staff and non-staff. Regarding programmatic and operational processes, issues included: (i) non-compliance with the requirements for clearance of publications; (ii) insufficient supporting documentation in the selection of consultants and lack of systematic performance evaluation for consultants; (iii) an absence of a pre-qualification process and the lack of systematic due diligence for vendors; (iv) the assessment of implementing partners for direct financial cooperation was not systematically conducted and direct financial cooperation assurance activities were only partially done; (v) inefficient controls for the monthly follow-up of value-added tax refunds with the Government; and (vi) a lack of formalized action plans for the security risk management measures identified for the Country Office. In respect of results, issues included: (i) suboptimal use of the corporate information management tool to support the emergency response operations; (ii) suboptimal monitoring and reporting of emergency response operations against Emergency Response Framework key performance indicators; (iii) inconsistencies in the programme budget financial reporting; and (iv) reduced independent accountability and oversight for performance and results, as well as missed opportunities for organizational learning, in the absence of systematic evaluation of the Country Office's work.

## **Operational audits**

26. The objective of operational audits is to assess the risk management and control processes in the finance and administration areas with respect to: the integrity of financial and managerial information; efficiency and economy in the use of resources (including value for money); compliance with WHO regulations, policies and procedures; and the safeguarding of assets.

27. **Recruitment process through Stellis.** The overall objectives of the audit were to assess the effectiveness of the internal controls in the Stellis system and to review the process improvements

implemented as part of the WHO transformation initiative, in particular the efficiency of the recruitment process in terms of timeliness. The audit concluded that the internal controls and procedures in place in relation to the recruitment process were found to be partially satisfactory, with some improvement required to mitigate high-level residual risks, potentially impacting the achievement of expected results. Overall, there was a fundamental need to harmonize the recruitment process and the recording of key process performance data across major offices to facilitate monitoring, address bottlenecks and improve efficiency. Analysis of Stellis data for headquarters in 2020 indicated that the average duration of the recruitment cycle for fixed-term professional positions, from publication to selection, was 185 days (i.e. greater than six months). Even though there were indications of progress in the most recent recruitments (average duration decreasing to 160 days), the objectives established for the transformation project have not yet been achieved. The following observations with a high level of residual risk were identified by the audit: (i) recruitment stakeholders (major offices and users) have adopted different practices in using Stellis, which lead to inconsistencies in recording process performance data and the completeness in the uploading of the supporting documentation in Stellis; (ii) the effectiveness in providing an adequate audit trail for the entire recruitment process in Stellis was tempered by these inconsistent practices; (iii) key process data was not being fully entered by some major offices and as a result, Stellis could not provide complete information to enable management to monitor the timeliness of the recruitment process in detail; even though major offices used alternative processes, those were not found to be effective (incomplete, not up-to-date, and insufficient for analysis); (iv) there were insufficient controls ensuring confidentiality of information in the eSkills module; and (v) there was a need for enhancements in the Stellis system's functionality and the human resources recruitment procedures for pre-screening and shortlisting, candidate assessment, and monitoring timeliness.

**28. General Management and Coordination Cluster at the WHO Regional Office for Africa.**

The audit concluded that the controls implemented to mitigate the key risks in the General Management and Coordination Cluster at the Regional Office were partially satisfactory, with major improvements required. The 2021 audit noted that overall, the effectiveness of controls had deteriorated since the previous audit in 2018. Issues identified with a high level of residual risk included the following: (i) supporting documentation was incomplete for 12% of the purchase orders for services reviewed and for 47% of the purchase orders for goods, and key supporting documentation (such as quotes received and the complete evaluation and scoring documentation) was not consistently available, which prevented an adequate independent review and accountability for transaction-processing, and related decisions and approvals; and (ii) in 2018–2019, the Regional Office conducted post facto verifications of direct financial cooperation in 22 countries, the outcomes of which were shared with the respective implementing partners through debriefings; however, there was no formal/official document to support the implementation of the necessary actions identified in each country. Additionally, the COVID-19 travel ban hampered implementation and no missions were carried out in 2020 and 2021, nor were alternative mechanisms implemented to sufficiently mitigate the related risks. At the date of this audit, six recommendations from the 2018 internal audit (report no. 18/1155) were reiterated and two partially reiterated in the 2021 audit report, inter alia in the areas of post facto reviews of supporting documentation for direct financial cooperation, direct implementation and grant letters of agreement, awards with expiring balances, and reporting to donors. The audit also found issues with a moderate level of residual risk such as, in respect of achievement of the Organization's strategic objectives: (i) the identification and mitigation of risks by Regional Office budget centres, including country offices, were not conducted or updated in a timely manner; and regarding the effectiveness and efficiency of operations and programmes: (i) completion of mandatory training for non-staff contract holders was not monitored. With respect to reliability and integrity of financial and operational information, issues included: (i) self-assessment of implementing partners for direct financial cooperation was not consistently performed by the country offices; (ii) planning, performance and documentation of the first line assurance by the country offices were not adequately conducted or documented; (iii) country office eImprest accounts with long-outstanding unreconciled items; and (iv) awards not implemented or



extended in a timely manner, leading to significant balances for expiring awards. Regarding compliance, issues included: (i) evaluation criteria were not consistently or clearly pre-defined in the requests for proposals and adhered to in the evaluation of vendors; (ii) late and overdue donor reports; and (iii) funds were not distributed in a timely manner, workplan funded, or award budgeted. Regarding safeguarding of assets: direct implementation operational advances not recorded in a timely manner.

**29. Business Operations Services Department at the WHO Regional Office for the Eastern Mediterranean.** The audit concluded that the controls implemented to mitigate the key risks in the Business Operations Services Department of the Regional Office were partially satisfactory, with some improvement required. Even though there was a slight decrease in the overall percentage of effective controls (72% in 2021 compared with 76% in 2018), the 2021 audit noted improvement in that the number of ineffective controls with a high level of residual risk decreased from three (3%) in 2018, to one (1%) in 2021. The audit identified a high level of residual risk in relation to inventory management at the regional Hub in Dubai: there was a lack of a supply chain management functionalities to support basic warehouse management and tracking of goods (which were valued at US\$ 39.7 million as at end of August 2021), which limited the effectiveness and efficiency of WHO's operations. The absence of a coordination mechanism between the Business Operations Services Department and the Hub regarding procurement, inventory management and logistics further impeded the Hub's potential to efficiently support programmes and deliver goods in a timely manner, which also contributed in part to the outstanding encumbrances and overdue donor reports. The audit further identified issues with a moderate level of residual risk such as: (i) completion of mandatory training by non-staff contract holders was not conducted in a timely manner and adequately monitored; (ii) delays in implementing the human resources plan for the Business Operations Services Department; (iii) delays to conduct recruitment processes, with an average time of 237 days for fixed-term staff and 164 days for temporary staff from vacancy announcement to selection report, compared with the target of 76 days; (iv) staff performance management and development system reports were not completed in a timely manner by Regional and Country Office staff; (v) late reporting for direct financial cooperation activities; (vi) assurance activities (reviews of supporting documents) were not consistently conducted on grant letters of agreement and no effective mechanism providing an overview of coverage; (vii) assurance missions by the Regional Office/second line to review payments/disbursements supporting documentation for direct implementation and direct financial cooperation were not consistently conducted during the audit period; (viii) insufficient communication to implementing partners of assurance activity outcomes of direct financial cooperation; (ix) awards were not implemented or extended in a timely manner, leading to significant balances for expiring awards; (x) key procurement documents were not systematically uploaded to the Enterprise Content Management system and/or Global Management System, and late and overdue donor reports; and (xi) a significant number of "untracked" vehicles and some country offices not monitoring fuel consumption and maintenance costs in the Tracpoint fleet management system.

**30. Country Office in Uzbekistan.** The audit found that the effectiveness of controls in the administration and finance areas at the Country Office was partially satisfactory, with some improvement required. The audit identified issues with a high level of residual risk including the following: (i) the Country Office did not have a process in place to ensure that adequate due diligence was conducted for key vendors; (ii) some supporting documents for transactions, such as bids received, contained "red flags" that were not identified or followed up by approvers in a timely manner; (iii) the Country Office had raised many purchase orders for event management and translation services; however, it had not entered into long-term agreements with the vendors of these services or used formally pre-qualified sourcing; (iv) the review and approval of the regional Contract Review Committee had not been sought for the highest value vendors of frequently purchased services, as required; (v) there was a lack of documented evidence of review and approval of deliverables by responsible technical officers; and (vi) salary payments were made in cash to non-staff on special

services agreements, instead of bank transfers, thereby increasing the risk of potential loss and misappropriation. The audit also identified some issues with a moderate level of residual risk, such as: (i) the Country Office had not prepared an emergency readiness checklist in accordance with the Emergency Response Framework; and (ii) self-declaration (due diligence) forms were not systematically obtained from prospective bidders for services.

**31. WHO Country Office in Gabon.** The audit found that the effectiveness of controls in the administration and finance areas at the Country Office was satisfactory. Nevertheless, the audit identified some issues with a moderate level of residual risk, including: (i) mandatory training was not conducted in a timely manner by staff and non-staff; (ii) the risk register of the Country Office had not been updated in 2020–2021 and the local compliance and risk management committee had not met in 2020–2021; (iii) there were recurring delays in the submission of direct implementation funding authorization and certification of expenditure reports; (iv) there was insufficient segregation of duties in the area of cash handling; (v) there were delays in the timely submission of reports to donors; and (vi) some of the statements in the internal control framework self-assessment were not in line with the results of the audit.

**32. WHO Country Office in Sri Lanka.** The audit found that the effectiveness of controls in the administration and finance areas at the Country Office was satisfactory. Nevertheless, the audit identified some issues requiring action by management to address areas with a moderate level of residual risk, as follows: (i) some post descriptions were inconsistent with the functions performed by staff, and a functional review of the Country Office positions and functions had yet to be conducted; (ii) mandatory training on prevention of sexual exploitation and abuse was not systematically completed by consultants; (iii) the Country Office had not established a list of preferred vendors, based on a systematic and independent vendor pre-qualification process; (iv) direct financial cooperation assurance activities were not adequately conducted, reportedly due to the COVID-19 pandemic travel limitations; (v) direct financial cooperation reports were not received in a timely manner; and (vi) segregation of duties was not sufficiently considered in the eImprest and cash handling processes.

**33. Information technology operations in the Eastern Mediterranean Region.** The objective of the audit was to assess the effectiveness of the governance, risk management, and control processes in mitigating the key risks associated with information technology operations in the Eastern Mediterranean Region, which includes over 3000 users. The audit focused on the following key areas and their associated risks: information and technology governance and infrastructure; information systems operations and development; information systems security controls; change management practices; and continuity planning and disaster recovery procedures. The overall results of the audit were that the related controls were operating partially satisfactorily, with some improvement required to enhance the maturity of the existing controls and improve information technology risk mitigation capacity. The audit noted that: (i) certain critical processes, such as the management of end user and mobile devices in the Region, were not operating effectively to ensure that devices run the supported version of the operating system, and the latest system and security updates; (ii) there was a lack of overall visibility of devices (laptops, computers, and servers) in the country offices, in terms of their overall configuration, due to the fact that the centralized management (i.e. Global Synergy) of end-user computers has not yet been deployed in the Region; and (iii) the legacy “emro.who.int” active directory domain was still used for managing user accounts access to local resources (e.g. share drives and local servers). Eastern Mediterranean Region management is aware of the risk implications and, together with Information Management and Technology at headquarters, has already started preparations for the deployment of Global Synergy in the country offices of the Region. Some of the audit recommendations have a significant strategic impact (i.e. deployment of Global Synergy and the legacy domain) and management was encouraged to treat them as a priority.

34. **Password and privileged access management controls.** The audit focused on the following key areas: password requirements and password management controls for regular users; password requirements and management controls for privileged users; and actual usage of privileged accounts to access WHO systems. The audit concluded that the controls for password management and privileged account management were partially satisfactory, with major improvement required to ensure their effectiveness in mitigating cybersecurity threats and the related risks. The audit also identified or confirmed several previous findings reported in the recent external assessments. Some of these are critical and require management's immediate attention and action, such as to: (i) remediate gaps in the expected and actual functioning of password controls; (ii) implement technical controls or group policy object for privileged accounts, which appeared not to be in force; (iii) review the password requirements of the WHO global cybersecurity policy and reconsider including requirements for password version history and controlling unsuccessful logon attempts; (iv) implement a control assurance mechanism to ensure that password controls operate as expected and comply with the WHO global cybersecurity policy; (v) prioritize action for the high number of already known and still unaddressed vulnerabilities identified by the previous assessments and reconfirmed by this audit; (vi) address areas of non-compliance of actual controls with the WHO global cybersecurity policy; (vii) improve governance over privileged access management; and (viii) implement periodic monitoring of the privileged access management.

35. **Remediation actions for cybersecurity vulnerabilities.** The results will be reported in 2022 as the audit is in progress at the time of issuing this report.

### **Advisory services**

36. In accordance with its Charter, the Office “may provide advisory services to WHO management to the extent that its independence and objectivity are not compromised. Such provision is based on the Office’s knowledge of governance, risk management and controls, and of WHO activities. The Office may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process”.<sup>1</sup>

37. As part of its agile workplan for 2021, focusing on risks related to the COVID-19 pandemic, the Office performed two advisory assignments to assist management during the pandemic. The recommendations of advisory reviews are for management’s consideration and are not formally tracked for implementation.

38. **Advisory review of COVID-19 goods procurement at WHO regional and country offices.** The objective of this advisory assignment was to review the procurement of goods at WHO regional and country offices under the COVID-19 pandemic response for: completeness of reporting; evidence of consideration of value for money; and to identify areas of potential improvement in the internal controls in the current procurement process that should be considered as part of the design and implementation of the new Business Management System. The review noted that the material procured by the Organization under the category of COVID-19 goods was higher in value than all categories of goods purchased during the entire biennium 2018–2019. From an Organization-wide perspective, the review found that due to the current system design no information was collected centrally or available to confirm whether or when the goods purchased had actually been delivered to their intended recipients (last mile) with any degree of assurance. As part of the WHO transformation project, it was recognized that the procurement/supply processes would require a major overhaul. Furthermore, the successful

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<sup>1</sup> Charter of the Office of Internal Oversight Services (version March 2019), Section C “Advisory Services”, paragraph 12.

redesign of the procurement/supply processes, was dependent on some strategic decisions, for example: to determine if WHO is best placed to carry out large-scale (emergency) procurement; to clarify the respective roles of the Procurement and Supply Support Division vis-à-vis the WHO Health Emergencies Programme in the (emergency) supply chain management and how coordination should be improved; to agree on what kind of information is needed, for example to track, in a controlled and efficient manner, order timelines as well as deliveries and actual end-user distribution; and what governance mechanisms should be established over the end-to-end supply chain and procurement processes to monitor implementation of the related improvement initiatives.

39. **Advisory review of vendor management.** In the context of local procurement, vendor management has been a source of recurring audit observations and recommendations for country offices in recent years. In this context, the Office conducted a limited scope cross-cutting review to identify the root causes, and make recommendations to address, these recurring issues to assist with improved guidance for country offices in ensuring best value for money, effectiveness and efficiency of the procurement processes, and the identification of essential internal controls. Recommendations were issued in the following areas: (i) to formally establish the principle of vendor prequalification as an effective component of procurement strategy for local procurement; (ii) strengthening due diligence of vendors through systematic performance assessment; and (iii) further integration and management of vendor and procurement documentation and use of data analytics.

40. The Office continued to participate as an observer in the Project Board for the implementation of the new enterprise resource planning system. The Office also attends the WHO Global Risk Committee meetings as an observer.

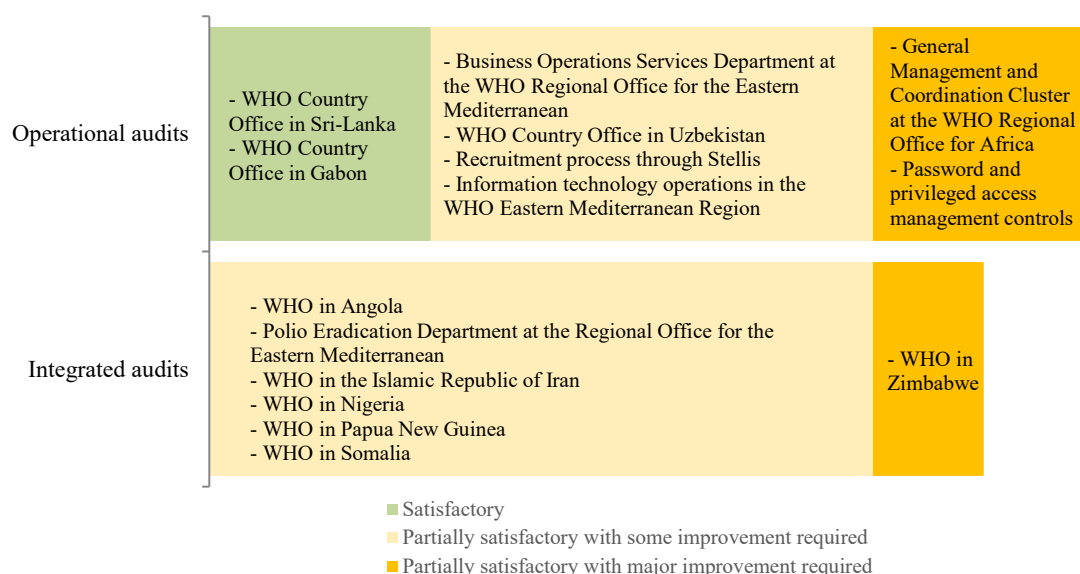
## **Gender-related areas**

41. To foster compliance with the requirements of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, integrated audits included specific tests in relation to integrating equity, gender, human rights and social determinants into the work of the audited entity (for example, we consider seven data sets: policies/strategies, guidelines/tools, workplans, health information systems, publications, communication materials, and donor reports), and the Office has issued several recommendations in this area. Operational audits also routinely included recommendations on the need to strengthen the monitoring for completeness of the mandatory training provided to non-staff members in the prevention of harassment, sexual harassment and abuse of authority, and zero tolerance for sexual exploitation and abuse. In 2021, the Office noted general awareness was growing and that there were efforts to mainstream gender in operations.

## **ANALYSIS OF AUDIT FINDINGS**

### **Operating effectiveness of internal controls and residual risk**

42. The overall ratings of the operating effectiveness of internal controls from the audits conducted in 2021 were found to be slightly lower than in 2020. In 2021, a total of 80% (12 out of 15 audits) of the overall conclusions are within the tier 1 and tier 2 ratings – “satisfactory” or “partially satisfactory, with some improvement required” – compared with 92% in 2020 (and 53% in 2019). In 2021, three audits had the rating “partially satisfactory, with major improvement required” (compared with one audit in 2020) and there was no audit with an “unsatisfactory” rating (the same as in 2020). Fig. 1 below contains a summary of the audit conclusions for 2021.

**Fig. 1: Audit ratings, by audit type for 2021**

43. Based on the audit work conducted in 2021, the Office identified the top process areas with the lowest effectiveness of internal controls, and, more significantly, the highest levels of residual risk (see Annex 2A) with the potential to negatively impact on the Organization's operations and achievement of results. These top areas, some of them recurring from 2020, require focused "holistic" attention by Management and should be addressed in a cross-cutting sustainable manner:

(a) Improve assurance activities over direct financial cooperation, grant letter of agreements and direct implementation, including timely assessments of implementing partners for direct financial cooperation. Similar to the previous year, the intended plans of some regional and country offices to conduct such activities have not been implemented in 2021, reportedly owing to travel restrictions related to COVID-19. Management should address this situation as a priority and explore alternative ways of working when faced with travel limitations due to COVID-19. Increased attention is required to implement corrective actions, including timely follow-up. Similar to the previous year, audit recommendations included the need to strengthen first-line and second-line assurance activities and to systematically follow up with Ministries of Health on the results of such activities.

(b) Improve supply chain and vendor management: As noted in the advisory review on COVID-19 goods procurement, and recognized by the WHO transformation project, the procurement/supply chain process needs a major overhaul. The Organization needs to expedite the review of this area with a focus on clarifying roles and responsibilities, establishing appropriate systems support and ensuring that related internal controls are implemented to demonstrate best value for money and the efficient use of resources (see paragraph 39).

(c) Strengthen risk management: risks were not always assessed in an inclusive manner, that is, by widely involving staff in the individual budget centre risk assessments, and risks were not systematically monitored and re-evaluated, thereby failing to adequately inform proactive decision-making. In several cases, the risks identified in the risk register were not systematically aligned with risks reported in the programme management processes (i.e., programme budget operational planning and monitoring, and performance assessment), hence, the risks in the risk

register and programme budget were inconsistent (the percentage of effective controls in this area decreased from 75% in 2020 to 45% in 2021).

(d) Strengthen the development of cooperation strategies: The Country Cooperation Strategy of some country offices had neither been evaluated nor renewed. In some cases, the delays were reportedly caused by the high workload due to COVID-19 response. This may have resulted in missed opportunities for assessing the effectiveness, efficiency and quality of WHO's work and input towards improving health outcomes, and for renewing and deepening collaboration between WHO and Ministries of Health as well as other key sectors and partners.

(e) Strengthen resource mobilization and prioritize resource allocation, particularly for non-emergency programmes to enhance the profile of WHO country offices, including the need to: improve available high-quality resources to implement human resources plans to better reflect staff requirements for programme delivery; better alignment of post descriptions and staff performance management development assessments with staff functions; and improve the timeliness of human resources plan implementation (high vacancy rates).

(f) Enhance the sustainability of WHO-led projects: There is a need to ensure that sustainability considerations are included in the design of WHO-led projects. Failure to consider such sustainability aspects could lead to a suboptimal consideration of the results of the interventions and how they are able to be scaled up and sustained.

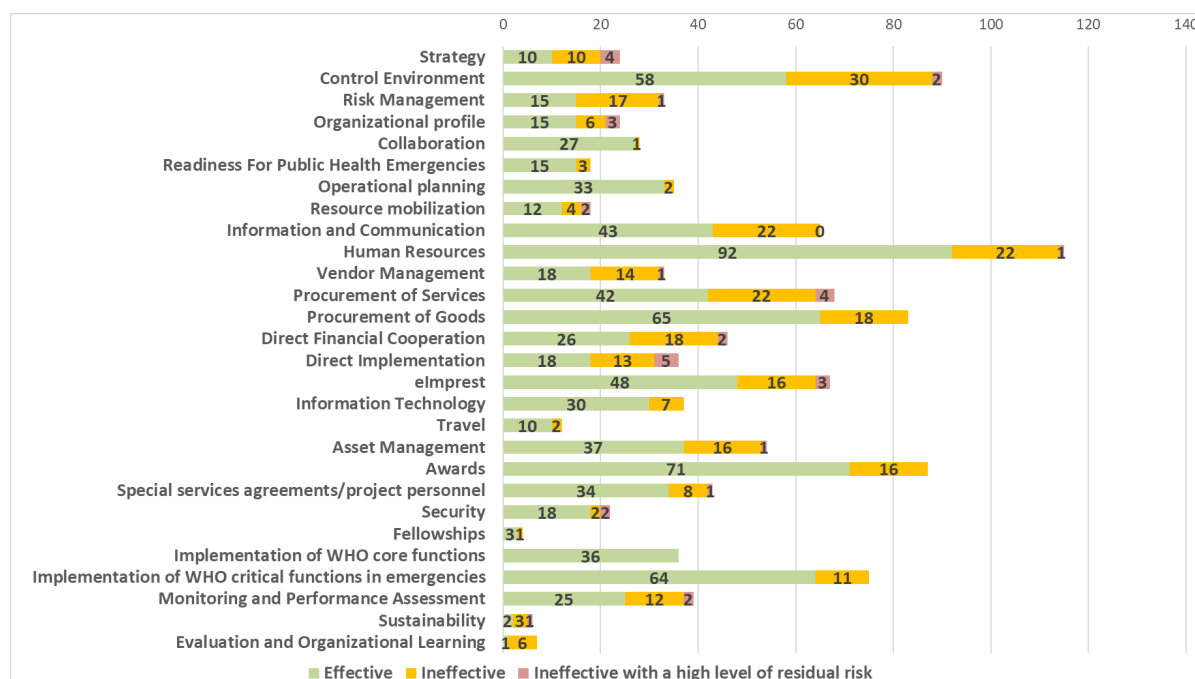
44. The Office has also identified systemic issues in the area of declaration of interest requirements for WHO experts, such as non-compliance with the requirements for performing background checks and obtaining confidentially undertakings, with increased threats to the credibility and reputation of the Organization. There is also a need to improve evaluation and organizational learning of the work of country offices (to enhance independent accountability and oversight for performance and results, as well as providing opportunities for organizational learning to inform policy for decision-making and to support individual learning).

45. Based on the audit work performed in 2021, Fig. 2 below provides a representation of the relative level of control effectiveness and the number of high-level residual risks, compared with the numbers of audit tests in major process areas (similar information is also presented in a different format in Annex 2A). The number of high residual risks has remained stable in 2021, compared with the previous year (3% of the total controls tested in 2021 and 2020 had a high level of residual risk). The overall effectiveness of controls was also unchanged at 72%<sup>1</sup> in 2021 and 2020. Therefore, the overall risk profile has remained stable despite the challenging operating environment in the context of COVID-19.

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<sup>1</sup> Operational and integrated audits of country offices and regional office departments.

**Fig. 2: Operating effectiveness of internal controls, by process, for 2021 (n=number of tests performed)**



### Analysis of trends in audit findings at country offices

46. The Office has updated its meta-analysis of the results obtained from country audits conducted during the period 2019–2021, in order to (a) demonstrate the trends in compliance with WHO's rules and regulations (see Annex 3); and (b) highlight the process areas that represent the greatest challenges in terms of control effectiveness.<sup>1</sup>

47. The chart contained in Annex 3A provides a detailed trend analysis of audit findings at country offices, by process area and year, for the period 2019–2021. The results of the work conducted at country offices demonstrate that during 2021, for operational areas, the level of compliance effectiveness with WHO rules and regulations remained stable overall, except for the areas of risk management, direct financial cooperation and direct implementation, for which the percentage of effective controls decreased significantly. In response to requests from Member States, the Office prepared an analysis of regional differences in relation to compliance, and Annex 3B describes the operating effectiveness of internal controls in country offices, consolidated by region.

<sup>1</sup> For the main testing exercise, internal controls have been grouped under the elements of the COSO framework of the Committee of Sponsoring Organizations of the Treadway Commission (see paragraph 13) and individual process areas: (i) control environment; (ii) risk management; (iii) control activities (human resources; vendor management; contracts for service; procurement of goods; direct financial cooperation; direct implementation; eImprest, Global Management System/information technology; travel; fixed assets/inventory; awards; special services agreements; security); (iv) information and communication; and (v) monitoring.

## Implementation of audit recommendations

48. On a periodic basis, the Office follows up with management on the implementation status of internal audit recommendations and reports on open audit recommendations, including progress made since the prior reporting period. When reporting to Member States, the Office prepares cumulative implementation statistics for all its open recommendations since the date of its previous report to the Health Assembly (see Annex 1). The Office maintains a web-based portal to facilitate the management and follow-up of audit recommendations – for both management and auditors – which provides automated email notifications of upcoming milestones for action on the implementation progress. It should be noted that the Office reports on the status of outstanding recommendations using the target implementation date agreed for each recommendation. Based on this information, the Office notes that progress on implementing audit recommendations has slightly improved, despite the additional workload level in some country offices (mainly due to COVID-19 response), with 23.6% of outstanding recommendations being considered as “past due”, compared with 27.1% for the previous year. Overdue recommendations classified as high residual risk represent 8.2% of the total overdue recommendations. However, the timeliness of implementation of audit recommendations needs to be improved, as only 32% of the recommendations with an implementation target date in 2021 have been implemented within the agreed timeframes.

49. The Office has categorized the audit recommendations made in 2021 by audit area and residual risk (see Annex 2B). Attention has focused on monitoring the progress of implementation of high residual risk and high priority recommendations for most open audits, namely those considered to require immediate action (see Annex 1).

50. Since the last Health Assembly in 2021, the Office has received updates on the progress of implementation of its audit recommendations and, after a review of the progress reported, was able to close 23 audits (see Annex 4). Regarding long-outstanding audits, the Office reported the most significant issues to the WHO Global Risk Committee and requested management to initiate actions. In this context, the Office closed the old outstanding audit of Health Systems Governance and Financing at headquarters (report no. 2016/1033) noting that management accepted the risk for the eight recommendations outstanding as no relevant feedback was received during the last years despite multiple attempts to follow-up. The Office also informed the WHO Global Risk Committee of the recommendations closed in two other audits<sup>1</sup> as management confirmed that they accepted the related risks and/or have expressed that they are committed to incorporating adequate access control requirements and designs in the new Business Management System.

51. Table 1 highlights the cumulative annual and overall implementation rates as of 3 February 2022 for all audit reports issued since 1 January 2019.

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<sup>1</sup> Report no. 16/1026 Global Management System User Provisioning (seven recommendations) and no. 17/1095 – Country Office in Equatorial Guinea (two recommendations).



**Table 1: Overall audit recommendation implementation rates, as of 3 February 2022 (2020 and 2021 audit reports)**

Recommendation status	Number of recommendations		Percentage of recommendations		Average days in advance/(late)	
	2020	2021	2020	2021	2020	2021
Implementation not yet due	119	208	54%	63%	–	–
Closed before or on the due date	46	12	21%	4%	28	20
Closed with delay	10	23	5%	7%	(43)	(48)
In progress overdue	27	49	12%	15%	(54)	(97)
Not started overdue	18	40	8%	12%	(67)	(49)
<b>Total*</b>	<b>220</b>	<b>332</b>	<b>100%</b>	<b>100%</b>	<b>–</b>	<b>–</b>

\* The total number of recommendations includes draft reports (there may therefore be minor differences with the final reports) and reports closed during the period.

## INVESTIGATIONS

52. The Investigation function supports the Organization in managing the risk of fraud and other wrongdoing by providing risk-based, value-added and result-oriented investigations, and by contributing to the prevention, detection and deterrence of wrongdoing, including fraud, waste and all forms of abuse. The Office assesses and investigates allegations of suspected misconduct reported to it, such as fraud, corruption, collusion, theft, sexual exploitation and abuse, workplace and sexual harassment, abuse of authority, retaliation and other acts or omissions which are contrary to the obligations of WHO staff and other personnel.<sup>1</sup>

53. The receipt of a “report of concern” is the first step in a comprehensive investigation process conducted by the Office to consider the allegation(s) reported. All reports of concern are reviewed by the Office Intake Committee to determine whether the matter falls within the mandate of the Office and is investigable. When needed, a preliminary review assesses whether there are sufficient grounds to initiate a full investigation.

54. In cases where a full administrative fact-finding investigation is conducted, the Office reports the results of its work and makes recommendations to the Director-General, Regional Directors and relevant responsible managers, for consideration of any relevant action, including initiating disciplinary proceedings as appropriate. The investigation report concludes whether each allegation raised is one of the following:

- **Substantiated:** There is sufficient evidence to conclude that the alleged facts occurred, the facts could constitute wrongdoing, and the identified subject committed them.
- **Unsubstantiated:** There is insufficient evidence to conclude that the alleged facts occurred, or the identified subject committed them.

<sup>1</sup> With the exception of matters within the scope of the WHO Policy on Misconduct in Research, December 2017.

- Unsolved: There is sufficient evidence to conclude that the alleged facts occurred, the facts could constitute wrongdoing, but the subject did not commit them – the subject was cleared – or was never identified.
- Unfounded: There is sufficient evidence to conclude that the alleged facts did not occur, or the established facts did not constitute wrongdoing.

55. The Office uses agreed criteria for the prioritization of reports of concerns received for investigation. The prioritization criteria weight the seriousness, grounds and effort required to investigate the allegations raised in the reports of concern. The criteria accord highest priority to investigations of allegations of sexual exploitation and abuse, sexual harassment, violent behaviours and retaliation.

56. The Office continued its efforts to implement recommendations received from external assessors and agreed as originally reported in its Annual Report of 2018.<sup>1</sup> Particularly, in 2021, the Office contributed to ongoing revision of the WHO Fraud Prevention Policy and continued to update its guidance material for investigators.

57. In 2021, two significant changes took place in the legal and operational environment of the Office, as follows:

(a) Access to the WHO Integrity Hotline: During 2021, the Office did not have direct access to the Integrity Hotline managed by an external service-provider. At the end of 2021, in order to streamline follow-up of reports of concern, the Director-General decided that IOS would assume the responsibility for receiving and reviewing reports of concern submitted through the Integrity Hotline. This decision was operationally implemented on 28 January 2022.

(b) WHO sexual exploitation and abuse prevention and response policy: The Task Team on Prevention and Response to Sexual Exploitation and Abuse and Sexual Harassment has been reviewing WHO's current policies with the aim of developing a comprehensive policy framework. In the interim, a policy directive was issued on 6 December 2021 and the WHO Sexual Exploitation and Abuse Prevention and Response, policy and procedures (2017) has been placed in abeyance.

## **Overview of investigation activities**

58. As detailed in Table 2 below, the Office handled 466 cases in 2021, including 300 cases carried forward from 2020 and 166 cases received in 2021. The Office closed 92 cases at various stages of the investigation process and had 374 open cases as of 31 December 2021. The 92 closed cases included full investigation and issuance of 30 reports. The 30 reports issued in 2021 included 23 substantiated and seven unsubstantiated reports. The substantiated allegations (see Annex 6) included two cases involving a WHO-hosted entity.

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<sup>1</sup> A71/33 – Report of the Internal Auditor.

**Table 2. Case load analysis**

Case load	2019	2020	2021
Carried-over cases	167	248	300
Number of cases received	162	143	166
<b>Total number of allegations for investigation</b>	<b>329</b>	<b>391</b>	<b>466</b>
Number of cases closed	(81)	(91)	(92)
<b>Balance of cases as of 31 December</b>	<b>248</b>	<b>300</b>	<b>374</b>
Number of investigators as of 31 December	8	8	7
Number of investigation reports issued	21	29	30
Number of cases substantiated	17	17	23
Number of cases unsubstantiated/unsolved/unfounded	4	12	7

59. As in previous years, the workload exceeded the limited investigative capacity of the Office<sup>1</sup> and the backlog continued to grow. At the end of 2020, the Office had estimated the number of working days that would be necessary to complete the 300 cases carried over to 2021 and had calculated that it would take over two and a half years to clear the backlog with current resources, in a situation where no new reports of concern would be received. Since investigative resources did not significantly increase in 2021 and new reports of concern continued to be received at a similar rate to previous years, the Office had 374 open cases at the end of 2021, which were brought forward to 2022. It is expected that the new resources assigned to the Investigation function at the beginning of 2022 will contribute significantly to resorbing this backlog of cases. Specifically, of the 374 open/backlogged cases from 2021, 34 involved allegations of sexual exploitation and abuse or sexual harassment, while a further 92 concerned allegations of other forms of abusive conduct. At the end of January 2022, the Executive Board at its 150th session adopted decision EB150(23), in which it decided to temporarily suspend Financial Rule XII, 112.1, enabling the responsibilities for investigations to be separated according to two distinct groups: investigations in response to allegations involving people and investigations responding to allegations involving property. The group handling allegations involving people is headed by a Director who reports directly to the Director-General and has the same privileges and accesses as Director, Internal Oversight Services. The group has set a milestone of completing and closing or referring all sexual exploitation and abuse and sexual harassment cases within 120 days from the time the Office receives the allegations. It is well on its way to clearing the 34-case backlog before the Health Assembly and meeting the 120-day milestone for all new cases. It is anticipated that a similar milestone will be followed for cases involving other forms of abusive conduct and the associated backlog will be cleared in 2022.

60. The forced teleworking imposed by COVID-19 continued to impair ways of working during 2021. However, the Office maintained use of alternative options to compensate for the inability to travel, such as the systematic use of remote interviews which, while making routine interviews possible, may also impact the quality of more important interviews, notably on complex matters.

<sup>1</sup> This includes four full-time investigators (three P4 and one P3 staff members, with one P4 staff member on 50% sick leave from January to July 2021) and consultant services provided by one P5 consultant who worked 235 days, one P3 consultant (222 days) and an investigation firm (229 days).

## Case trends

61. The Office updated its comparison of reports of concern received over the last three years, grouped by major office and allegation type, as presented in tables 3 and 4 below.

62. The number of reported cases in 2019–2021 reflects a certain stability. In 2021, the mix between regions remained overall similar to previous years, with the Regional Office for Africa and the Regional Office for the Eastern Mediterranean having reported the most cases. As in previous years, the Office continues to provide investigation services to entities administered by WHO (which amount to 15% of the reports of concern cases received in 2021).

**Table 3: Summary of cases, by major office, for the period 2019–2021**

Major office	2019	2020	2021
Africa	44	37	55
Americas	1	3	–
South-East Asia	12	6	9
Europe	16	11	9
Eastern Mediterranean	36	43	34
Western Pacific	4	1	14
Headquarters	26	27	20
<b>Total WHO</b>	<b>139</b>	<b>128</b>	<b>141</b>
UNAIDS	19	11	12
UNICC	2	3	0
UNITAID	1	1	8
Other	1	–	5
<b>Total non-WHO</b>	<b>23</b>	<b>15</b>	<b>25</b>
<b>Grand total</b>	<b>162</b>	<b>143</b>	<b>166</b>

**Table 4: Summary of cases, by allegation type for the period 2019–2021**

Allegation type	2019	2020	2021	Total
Corruption	9	7	2	18
Failure to comply with professional standards	11	13	11	35
Fraud	61	40	54	155
Recruitment irregularity	14	13	8	35
Other	26	27	21	74
<b>Total (cases against property)</b>	<b>121</b>	<b>100</b>	<b>96</b>	<b>317</b>
Harassment and abuse of authority	28	27	39	94
Sexual harassment	6	8	16	30
Retaliation	2	2	9	13
Sexual exploitation and abuse	5	6	6	17
<b>Total (cases against people)</b>	<b>41</b>	<b>43</b>	<b>70</b>	<b>154</b>
<b>Total</b>	<b>162</b>	<b>143</b>	<b>166</b>	<b>471</b>

63. In 2021, the number of reported offences against people increased by 63%. This was likely due to the increased prevention and outreach efforts of the Organization, which issued a new policy on Preventing and Addressing Abusive Conduct, effective 1 March 2021. This policy covers sexual and workplace harassment and abusive conduct. Workplace harassment remains the most reported type of offence in this category, and a significant part of the workload of the Office. Reported offences against property have slightly decreased during the corresponding period and remained below the level of 2019.

64. The Office conducted a trend analysis of reports of concern received in 2021, particularly for the allegations of sexual exploitation and abuse, sexual harassment and fraud, as noted below.

### **Sexual exploitation and abuse**

65. Reports of sexual exploitation and abuse remained stable with the same number of cases (six) in 2020 and 2021. This number does not include the significant number of cases identified by the Independent Commission on Allegations of Sexual Exploitation and Abuse during the tenth Ebola virus disease Outbreak in North Kivu and Ituri provinces, in the Democratic Republic of the Congo, that are being investigated by the United Nations Office of Internal Oversight Services. The low number of reports in 2020 and 2021 underlines the lack of reporting to the Office, and therefore the importance of the effective implementation of the actions detailed in the WHO Management Response Plan to the Independent Commission Report.

66. The allegations included the following:

- Three allegations related to “sex for work” in the Democratic Republic of the Congo during the Ebola Outbreak, which were received by the Office after the report of the Independent Commission.
- One allegation related to sexual exploitation of a beneficiary by a staff member of a WHO implementing partner.
- Two allegations related to sexual relationships for money or other benefit involving WHO staff members.

### **Sexual harassment**

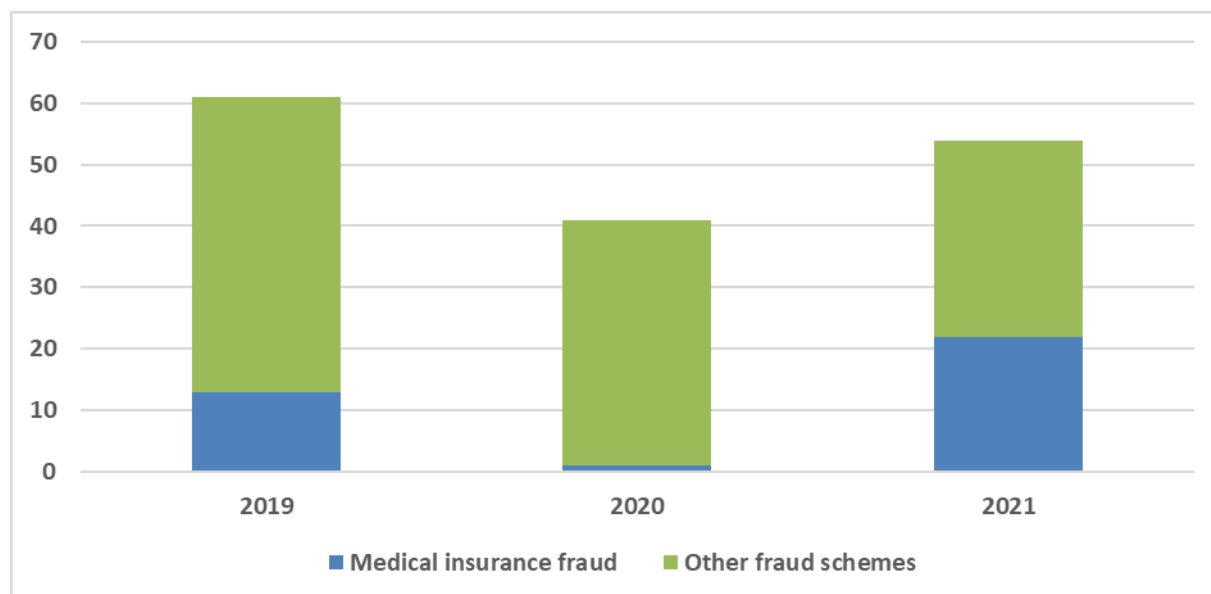
67. Sixteen reports of sexual harassment were received in 2021, compared to eight in 2020. One of the allegations received in 2021 implicated a staff member of a WHO-hosted entity and the remaining 15 allegations involved WHO staff members at various locations.<sup>1</sup>

### **Fraud**

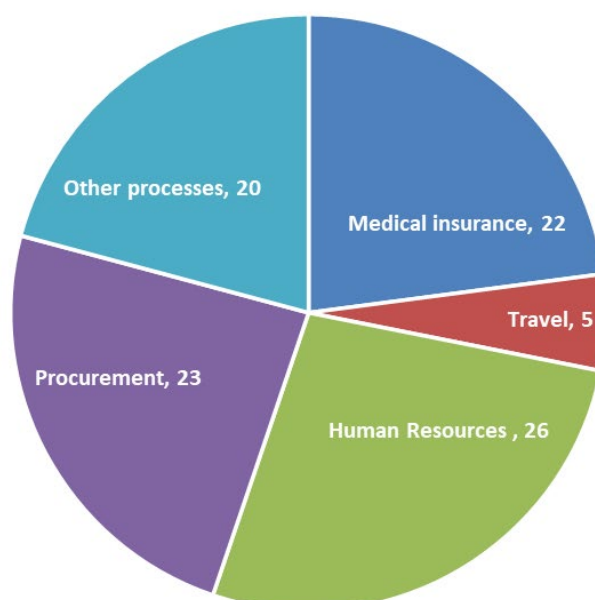
68. Reported offences against WHO property remained below the level of 2019, despite a sudden increase in the reporting of alleged medical insurance frauds by the Staff Health Insurance and the Allianz Group. In 2021, of the 54 fraud complaints received, 22 concerned medical insurance (see Fig. 3 below).

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<sup>1</sup> Three cases in the African Region, six cases in the Eastern Mediterranean Region, three at headquarters, one case in the South-East Asia Region and two cases in the Western Pacific Region.

**Fig. 3: Trends in the number of Staff Health Insurance fraud cases**

69. After Staff Health Insurance fraud, alleged offenses against WHO property reported in 2021 mostly targeted human resources or procurement processes (Fig. 4 below).

**Fig. 4: Breakdown of cases of offences against property in 2021**

## ASSESSMENT OF CORPORATE RISKS

70. An integral element of the planning process in all audits performed by the Office is to systematically review the risk register of the departments/units to be audited. The scope of testing these aspects of risk management (risk awareness, identification and mitigation) includes, where appropriate, the alignment of the risks identified in the risk register and in the related programme budget reporting (see paragraph 43(c)).

71. In January 2017, the Secretariat first published the WHO Principal Risks which were reportedly identified based on a top-down assessment of risks by senior management to supplement a bottom-up budget centre risk management process. The principal risks were subsequently updated periodically. In response to requests from Member States, the Office has analysed the audit work conducted in 2021 and previous years against the principal risks, the results of which are available in Annex 7. The work of the Office will continue to be mapped to these principal risks and the follow-up of the related recommendations supporting significant risks and risk response actions identified by management.

72. **Cybersecurity:** In 2021, the Office completed an audit of the information technology operations in the Eastern Mediterranean Region and is conducting the audit of the remediation actions for cybersecurity vulnerabilities. The Office is invited as an observer to some of the meetings of the Cybersecurity Council.

73. **Sexual exploitation and abuse, fraud and corruption and other forms of misconduct:** In 2021, the Office participated in the WHO working group on fraud to improve the fraud risk assessment process. Since 2018, the Office has been delivering a fraud awareness presentation to staff as part of its routine audit missions. The Office has updated the audit tests contained in the audit matrix in relation to prevention of sexual exploitation and abuse. Standard testing in most of the audits includes potential fraud areas, such as segregation of duties in the areas of eImprest, payments, procurement and fixed assets. The Office also provides information on fraud awareness in induction sessions provided to new staff at headquarters.

## REGION OF THE AMERICAS

74. With regard to the situation in the WHO Region of the Americas, the Auditor General of the Office of Internal Audit<sup>1</sup> confirmed in his 2021 report to the Pan-American Sanitary Bureau that the Office had observed continuing improvements in the Bureau's internal control environment in 2021. The improvements were reflected in the absence of "unsatisfactory" ratings for any of the internal audit assignments in 2021. This is the fourth consecutive year with no "unsatisfactory" ratings overall, and the fifth year with no "unsatisfactory" ratings for country offices, suggesting a continuing overall adequacy of internal controls throughout the Pan-American Sanitary Bureau. The Auditor General noted that the Organization maintained an effective and efficient administrative response to the challenges of the COVID-19 pandemic in 2021, with the deployment of information technology tools to facilitate decentralized administrative and operational activities. The Organization also maintained strict budgetary control over general operating costs and the costs of human resources. In this context, the Auditor General also noted that the magnitude and duration of emergencies (including the COVID-19 pandemic) in recent years has impacted administrative arrangements in the Organization. "Special emergency procedures", which are designed to encourage administrative agility during times of exceptional challenge and involve the relaxation of some important internal controls became normalized rather than exceptional in 2020 and 2021. The Pan-American Sanitary Bureau was invited to consider

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<sup>1</sup> Formerly the Office of Internal Oversight and Evaluation Services (IES).

the implications of protracted periods of special procedures on the Organization's policies: in particular, if the COVID-19 pandemic emergency is prolonged into the future, whether some revisions of the Pan-American Sanitary Bureau's rules may be appropriate.

75. The Auditor General further reported that, based on the internal audit activity undertaken in 2021, and its participation in day-to-day organizational life (including its role as observers in internal committees and working groups), the Office of Internal Audit did not identify any significant weaknesses in internal controls that would seriously compromise the achievement of the Pan-American Health Organization's strategic and operational objectives. The opinion of the Office of Internal Audit regarding the Pan-American Sanitary Bureau's overall internal control environment in 2021 is that it continued to provide reasonable assurance of the accuracy and timely recording of transactions, assets, and liabilities, and of the safeguarding of assets. However, as in previous years, the Auditor General continues to draw attention to the scope for further development of a second line of assurance (in terms of management monitoring and compliance activities). Finally, in 2021, the Pan American Sanitary Bureau formalized a process of assurance mapping started in 2020: The Auditor General reported that this initiative, alongside the evolving Enterprise Risk Management process, should contribute to articulating more clearly the interconnections between the Organization's objectives, risks and risk-mitigating internal controls.

#### **ACTION BY THE HEALTH ASSEMBLY**

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



# ANNEX 1

## STATUS OF OPEN AUDIT RECOMMENDATIONS AS AT 3 FEBRUARY 2022

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 19 January 2021				Current status as at 3 February 2022					Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
						Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed				
Audit reports of 2016 workplan																		
16/1033	Health Systems Governance and Financing at Headquarters	ADG/UHL	2016/11	Closed	36	0	0	8	28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
16/1062	WHO Staff Health Insurance	ADG/BOS	2017/04	Closed	33	0	0	8	25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2017 workplan																		
17/1079	WHO Headquarters	HQ/DGO	2017/12	4.3	50	0	0	7	43	50	0	0	4	46	92%	8%	3	3 recommendations closed during the period
17/1095	Country Office in Equatorial Guinea	RD/AFRO	2018/02	Closed	40	0	0	5	35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
17/1103	Office 365 Cloud Email	ADG/BOS	2018/02	4.1	7	0	0	4	3	7	0	0	1	6	86%	14%	1	3 recommendations closed during the period
17/1106	Country Office in Cameroon	RD/AFRO	2018/02	4.1	34	0	0	13	21	34	0	0	6	28	82%	18%	4	7 recommendations closed during the period
Audit reports of 2018 workplan																		
18/1126	WHO in Ethiopia	RD/AFRO	2018/08	3.6	62	0	0	7	55	62	0	0	5	57	92%	8%	3	2 recommendations closed during the period
18/1127	Country Office in Nigeria	RD/AFRO	2018/08	Closed	32	0	0	2	30	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1129	WHO in Liberia	RD/AFRO	2018/05	3.8	39	0	0	3	36	39	0	0	3	36	92%	8%	1	No new response received from the auditee
18/1130	IT Project Management at Headquarters	ADG/BOS	2019/01	Closed	19	0	0	2	17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1134	Country Office in Chad	RD/AFRO	2018/09	3.5	45	0	0	10	35	45	0	0	9	36	80%	20%	2	1 recommendation closed during the period
18/1136	Country Office in Ukraine	RD/EURO	2018/11	Closed	18	0	0	2	16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1138	Payroll at the Global Service Centre	ADG/BOS	2019/04	3.0	18	0	1	5	12	18	0	0	2	16	89%	11%	0	4 recommendations closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 19 January 2021				Current status as at 3 February 2022					Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
						Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed				
18/1147	Information and Communications Technology at the Regional Offices for Africa and South-East Asia	RD/AFRO	2019/03	Closed	7	0	0	2	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1148	Integrated Audit of Communicable Diseases at the Regional Office for Europe	RD/EURO	2019/04	3.0	34	0	0	10	24	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1152	Integrated audit of the Department of Service Delivery and Safety WHO Headquarters	ADG/UHL	2019/01	3.2	63	0	35	5	23	63	0	28	10	25	40%	60%	11	2 recommendations closed during the period
18/1154	WHO in Somalia	RD/EMRO	2018/12	Closed	63	0	1	9	53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4 recommendations were not fully implemented but were superseded by new recommendations issued in Audit Report 21/1213 (WCO Somalia)
18/1155	Regional Office for Africa	RD/AFRO	2019/03	3.0	28	0	10	8	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8 recommendations were not fully implemented but were superseded by new recommendations issued in Audit Report 21/1208 (GMC/AFRO)
18/1156	Eastern Mediterranean Regional Office	RD/EMRO	2019/04	3.0	35	0	1	0	34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
18/1160	Award Management	DDG	2019/05	2.9	9	0	3	3	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
<b>Audit reports of 2019 workplan</b>																		
19/1161	WHO in South Sudan	RD/AFRO	2019/06	2.8	54	0	3	1	50	54	0	2	2	50	93%	7%	3	No new response received from the auditee
19/1163	Direct Implementation Activities	ADG/BOS	2019/11	Closed	29	0	1	7	21	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1164-1	Country office in the Democratic Republic of the Congo	RD/AFRO	2019/11	Closed	45	0	9	20	16	45	0	6	10	29	64%	36%	9	13 recommendations closed during the period
19/1164-2	Ebola virus disease audit – Democratic Republic of the Congo	RD/AFRO – WHE/EXD	2019/11	Closed	40	0	0	2	38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1165	IT Audit of WHO Cybersecurity Roadmap	ADG/BOS	2019/09	Closed	14	0	1	4	9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 19 January 2021				Current status as at 3 February 2022					Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
						Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed				
19/1166	Global Audit of Travel	ADG/BOS	2020/02	Closed	10	1	2	0	7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1167	WHO in Mozambique	RD/AFRO	2019/07	2.7	52	0	3	3	46	52	0	1	2	49	94%	6%	2	3 recommendations closed during the period
19/1171	WHO in Sudan	RD/EMRO	2020/01	2.2	93	19	47	11	16	93	0	13	17	63	68%	32%	15	47 recommendations closed during the period
19/1172	WHO in Iraq	RD/EMRO	2019/10	2.4	46	0	3	2	41	46	0	0	2	44	96%	4%	1	3 recommendations closed during the period
19/1173	Country Office in Libya	RD/EMRO	2020/02	Closed	78	0	0	9	69	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1175	WHO in Indonesia	RD/SEARO	2020/01	2.2	59	0	8	5	46	59	0	0	5	54	92%	8%	4	8 recommendations closed during the period
19/1176	Regional Office for South East Asia	RD/SEARO	2020/01	Closed	20	0	0	3	17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1177	WHO Health Emergencies Programme at the Regional Office for the Eastern Mediterranean	RD/EMRO	2019/12	2.3	31	0	1	9	21	31	0	0	2	29	94%	6%	0	8 recommendations closed during the period
19/1178	Payment Services at the Global Service Centre	ADG/BOS	2020/02	Closed	16	0	2	6	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1180	Country Office in the Democratic People's Republic of Korea	RD/SEARO	2020/02	Closed	33	0	0	23	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
19/1181	WHO in Syria	RD/EMRO	2020/03	2.0	32	0	13	6	13	32	0	0	6	26	81%	19%	1	13 recommendations closed during the period
Audit reports of 2020 workplan																		
20/1167	WHO in Nepal	RD/SEARO	2020/07	1.7	39	24	0	0	15	39	0	0	1	38	97%	3%	0	23 recommendations closed during the period
20/1170	Special purpose audit of the Emergency Health and Nutrition Programme in Yemen	RD/EMRO	2020/12	1.3	3	3	0	0	0	3	0	0	2	1	33%	67%	1	1 recommendation closed during the period
20/1172	Antimicrobial Resistance Division at headquarters	ADG/AMR	2020/08	Closed	25	17	0	2	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1173	WHO Country Office in Yemen	RD/EMRO	2020/07	1.7	24	2	0	12	10	24	0	0	1	23	96%	4%	1	13 recommendations closed during the period
20/1175	Headquarters New Building project	ADG/BOS	2020/12	1.3	8	8	0	0	0	8	0	1	1	6	75%	25%	0	6 recommendations closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 19 January 2021				Current status as at 3 February 2022					Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
						Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed				
20/1177	WHO Office in West Bank and Gaza	RD/EMRO	2021/01	1.2	22	22	0	0	0	22	5	8	5	4	24%	59%	7	4 recommendations closed during the period
20/1186	WHO in Kenya	RD/AFRO	2020/05	1.9	31	0	18	13	0	31	0	2	23	6	19%	81%	3	6 recommendations closed during the period
20/1187	Regional Office for Europe	RD/EURO	2020/07	1.7	12	10	1	0	1	12	0	2	5	5	42%	58%	0	4 recommendations closed during the period
20/1192	Global Tuberculosis Programme at headquarters	ADG/UCN	2020/11	Closed	7	4	0	0	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1178	WHO Country Office in Guinea	RD/AFRO	2021/02	1.1	10	10	0	0	0	10	0	0	7	3	30%	70%	0	3 recommendations closed during the period
20/1193	WHO Country Office in Burundi	RD/AFRO	2021/02	Closed	6	6	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1191	WHO Country Office in Bangladesh ****	RD/SEARO	2021/02	1.1	13	13	0	0	0	16	0	0	5	11	69%	31%	0	11 recommendations closed during the period
<b>Audit reports of 2021 workplan</b>																		
21/1198	Integrated Audit of the Polio Eradication Department at the WHO Regional Office for the Eastern Mediterranean	RD/EMRO	2021/04	1.0	N/A	N/A	N/A	N/A	N/A	20	0	2	7	11	55%	45%	4	11 recommendations closed during the period
21/1200	Information Technology Operations in the WHO Eastern Mediterranean Region	RD/EMRO	2021/05	0.9	N/A	N/A	N/A	N/A	N/A	13	4	0	5	4	44%	38%	3	4 recommendations closed during the period
21/1201	WHO in Angola	RD/AFRO	2021/08	0.6	N/A	N/A	N/A	N/A	N/A	37	11	5	12	9	35%	46%	4	9 recommendations closed during the period
21/1204	Recruitment process and Stellis	ADG/BOS	2021/09	0.5	N/A	N/A	N/A	N/A	N/A	23	12	11	0	0	0%	48%	5	No response received from the auditee
21/1205	Country Office in Uzbekistan	RD/EURO	2021/06	0.8	N/A	N/A	N/A	N/A	N/A	11	4	7	0	0	0%	64%	2	No response received from the auditee
21/1206	WHO in Zimbabwe	RD/AFRO	2021/06	0.8	N/A	N/A	N/A	N/A	N/A	32	2	2	23	5	17%	78%	7	5 recommendations closed during the period
21/1207	Audit of Password Management and Privileged Access Controls	ADG/BOS	2021/09	0.6	N/A	N/A	N/A	N/A	N/A	15	14	1	0	0	0%	7%	1	No response received from the auditee
21/1208	General Management and Coordination Cluster at the WHO Regional Office for Africa	RD/AFRO	2021/11	0.4	N/A	N/A	N/A	N/A	N/A	24	12	12	0	0	0%	50%	2	No response received from the auditee

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Status as at 19 January 2021				Current status as at 3 February 2022					Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
						Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed				
21/1209	WHO in Iran	RD/EMRO	2021/10	0.4	N/A	N/A	N/A	N/A	N/A	20	12	0	2	6	75%	10%	0	6 recommendations closed during the period
21/1210	WHO in Nigeria	RD/AFRO	2021/12	0.3	N/A	N/A	N/A	N/A	N/A	35	35	0	0	0	100%	0%	0	Not yet due
21/1211	Business Operations Services Department at the WHO Regional Office for the Eastern Mediterranean	RD/EMRO	2022/01	0.2	N/A	N/A	N/A	N/A	N/A	18	18	0	0	0	100%	0%	0	Not yet due
21/1213	WHO in Somalia	RD/EMRO	2021/12	0.3	N/A	N/A	N/A	N/A	N/A	21	21	0	0	0	100%	0%	0	Not yet due
21/1219	WHO Country Office in Gabon ***	RD/AFRO	2022/02	N/A	N/A	N/A	N/A	N/A	N/A	11	11	N/A	N/A	N/A	N/A	N/A	N/A	Final report not yet issued
21/1220	WHO Country Office in Sri-Lanka ***	RD/SEARO	2022/02	N/A	N/A	N/A	N/A	N/A	N/A	5	5	N/A	N/A	N/A	N/A	N/A	N/A	Final report not yet issued
21/1218	WHO in Papua New Guinea ***	RD/WPRO	2022-02	N/A	N/A	N/A	N/A	N/A	N/A	40	40	N/A	N/A	N/A	N/A	N/A	N/A	Final report not yet issued

## Total recommendations

1524	139	163	251	971	1220	206	103	185	726
100%	9.1%	10.7%	16.5%	63.7%	100%	16.9%	8.4%	15.2%	59.5%

100
8.2%

\* Not closed = either not started or in progress.

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

\*\*\* The report is still in draft.

\*\*\*\* In January 2021, the report was still in draft, hence the discrepancy in the total number of recommendations between now and the previous update.

**Legend for explanations of colour-coded conditional formatting:**

Criteria	Number of years since report issued
Final report issued less than one year ago	0.8
Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an IOS audit)	1.1
Final report issued more than 1.3 years ago (i.e. > than the target closing time for an IOS audit)	1.3

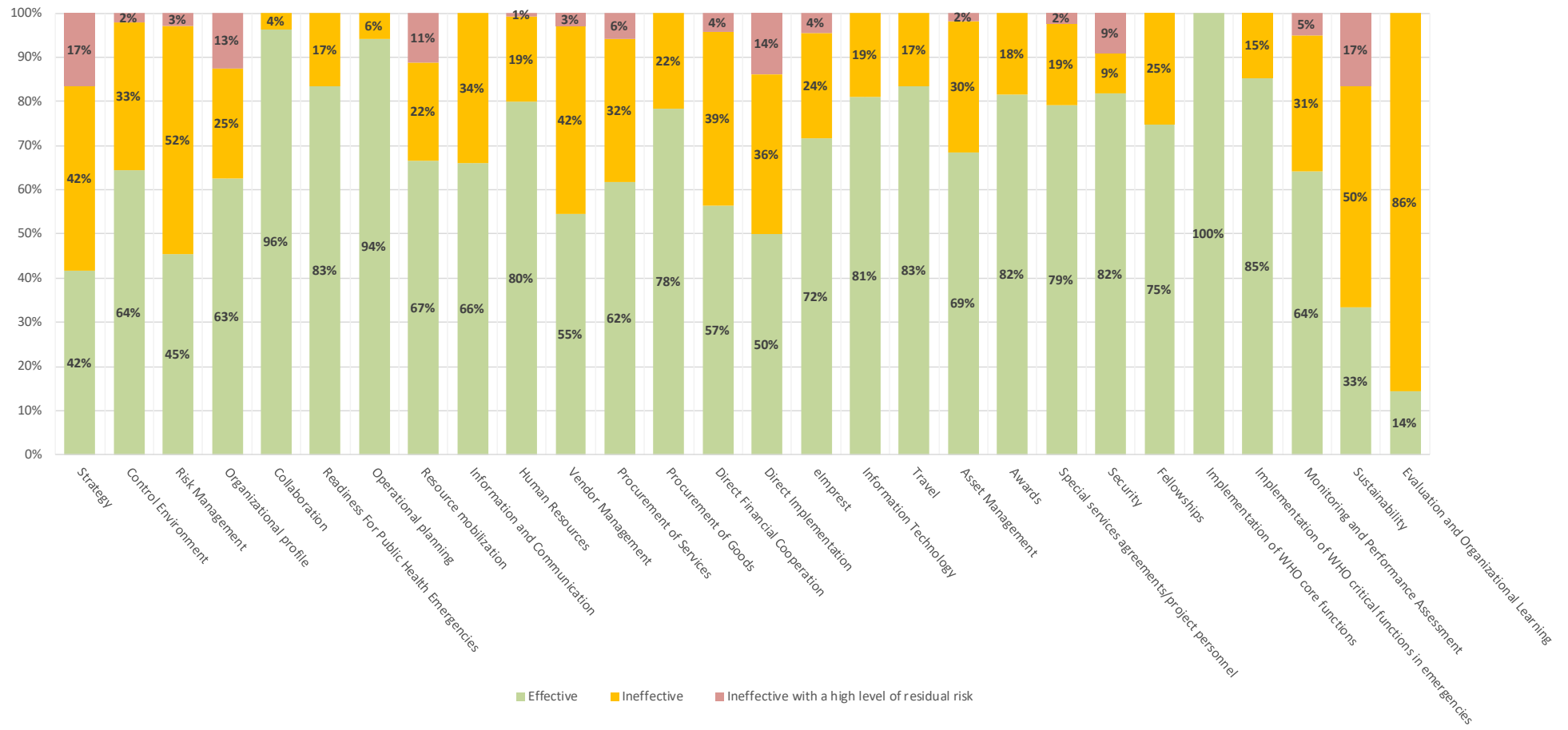
Criteria	Implementation rate
Implementation rate more than 85%	> 85%
Implementation rate between 50% and 85%	50% to 85%
Implementation rate less than 50%	< 50%

Criteria	Percentage of overdue
More than 50% overdue	> 50%
Between 15% and 50% overdue	15% to 50%
Less than 15% overdue	< 15%

Criteria	High Residual Risk overdue not closed
Response from auditee not yet due	N/A
One or more recommendations of high significance overdue	> = 1
No recommendations of high significance overdue	0

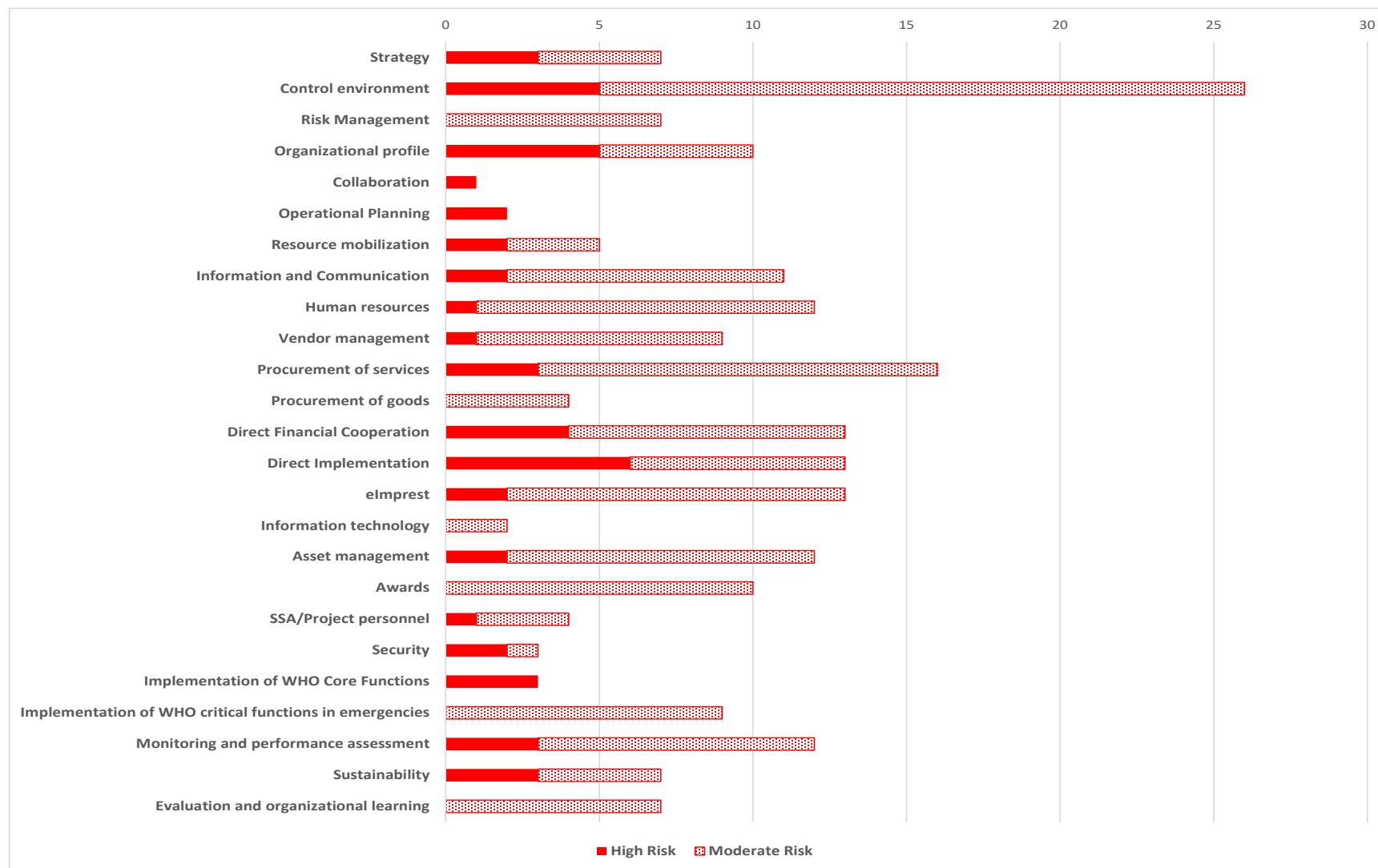
## ANNEX 2A

### BREAKDOWN OF THE AUDIT CONTROLS TESTED IN 2021 BY AUDIT RISK CATEGORIES, CONTROL EFFECTIVENESS AND RESIDUAL RISK



## ANNEX 2B

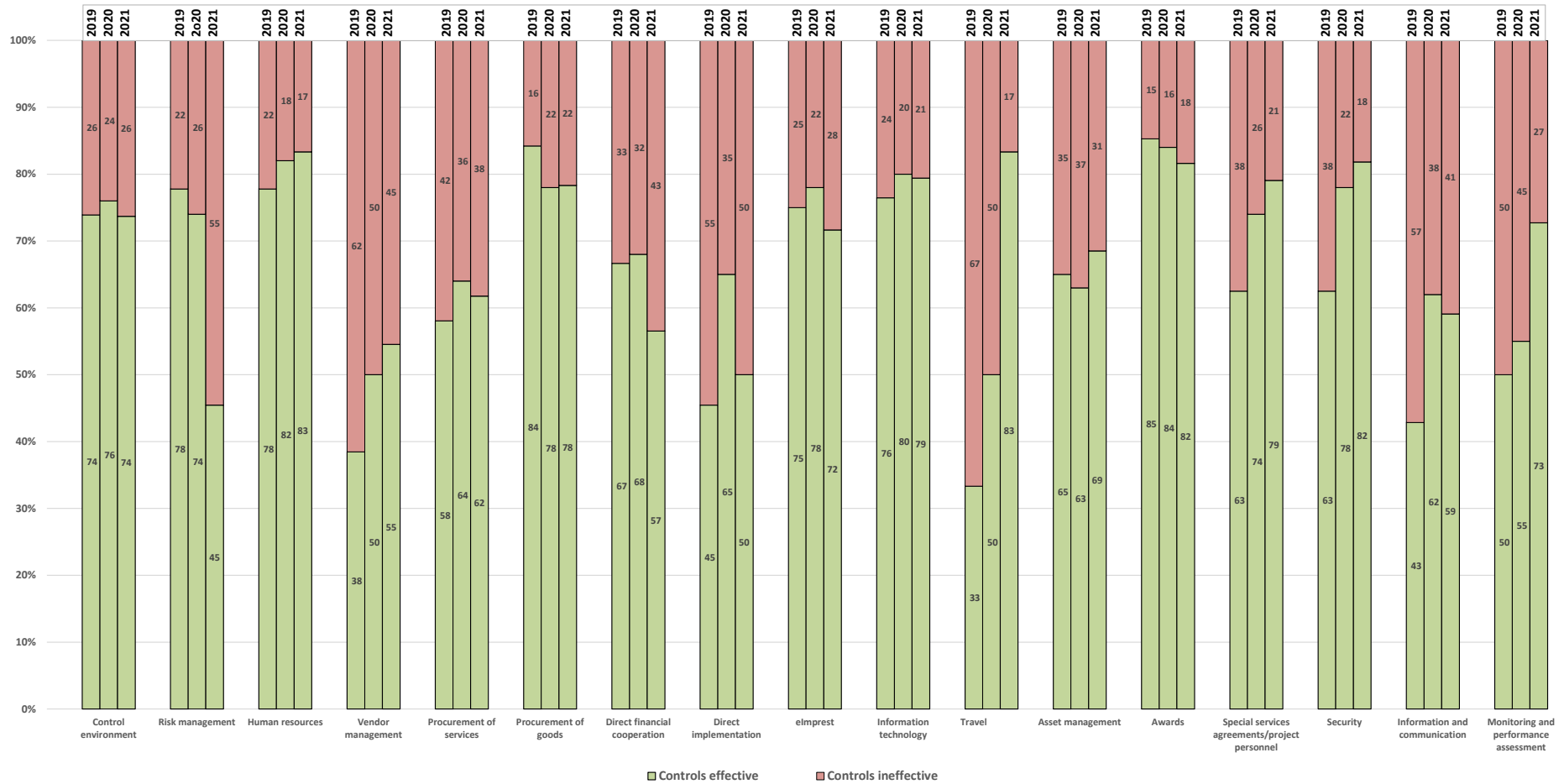
## BREAKDOWN OF AUDIT RECOMMENDATIONS BY AUDIT AREA AND RESIDUAL RISK





## ANNEX 3A

### TRENDS IN OPERATING EFFECTIVENESS OF INTERNAL CONTROLS IN WHO COUNTRY OFFICE AUDITS OVER TIME CONDUCTED BETWEEN 2019 AND 2021



## ANNEX 3B

**OPERATING EFFECTIVENESS OF INTERNAL CONTROLS IN AUDITS, OPERATIONAL SECTION, COUNTRY OFFICES,  
CONDUCTED BETWEEN 2019–2021**

Summary of effectiveness of internal controls – Organization-wide, by region, for the period 2019–2021						
Overall control effectiveness 2019–2021	WHO (35 Audits)	Africa (12 Audits)	Eastern Mediterranean (11 Audits)	Europe (3 Audits)	South-East Asia (6 Audits)	Western Pacific (3 Audits)
	69%	68%	68%	80%	72%	68%
Control environment	75%	73%	68%	100%	83%	73%
Risk management	56%	55%	56%	57%	68%	43%
Human resources	78%	77%	76%	82%	81%	77%
Vendor management	48%	55%	62%	50%	33%	17%
Procurement of services	62%	69%	60%	36%	54%	70%
Procurement of goods	74%	72%	67%	92%	75%	75%
Direct financial cooperation	56%	55%	67%	Not Tested	47%	62%
Direct implementation	57%	49%	71%	Not Tested	60%	Not Tested
eImprest	73%	70%	77%	89%	75%	64%
Global Management System/Information technology	79%	74%	78%	100%	88%	78%
Travel	52%	42%	43%	50%	83%	50%
Fixed assets/inventory	67%	64%	58%	89%	88%	50%
Awards	83%	76%	76%	100%	91%	86%
Special services agreements/project personnel	74%	79%	69%	100%	63%	75%
Security	68%	67%	57%	100%	90%	25%
Fellowships	71%	67%	Not Tested	Not Tested	50%	100%
Information and communication	58%	57%	64%	50%	60%	50%
Monitoring	68%	70%	57%	50%	80%	100%

## ANNEX 4

### LIST OF AUDITS CLOSED SINCE JANUARY 2021 (AS AT 3 FEBRUARY 2022)

Audit no.	Audit title	Date of final report	Closing date	Months to close the audit
16/1033	Health Systems Governance and Financing at headquarters	2016/11	2022/01	61
16/1062	WHO Staff Health Insurance	2017/04	2022/01	56
17/1095	WHO Country Office in Equatorial Guinea	2018/02	2021/12	45
18/1127	WHO Country Office in Nigeria	2018/08	2021/12	39
18/1130	Information technology project management at headquarters	2019/01	2021/03	25
18/1136	WHO Country Office in Ukraine	2018/11	2021/03	27
18/1147	Information and communication technology at the Regional Offices for Africa and South East Asia	2019/03	2021/04	24
18/1148	Integrated audit of communicable diseases at the Regional Office for Europe	2019/04	2022/02	33
18/1154	WHO in Somalia	2018/12	2021/12	35
18/1155	Regional Office for Africa (General Management Cluster)	2019/03	2022/01	33
18/1156	Regional Office for the Eastern Mediterranean (Department of Administration and Finance)	2019/04	2021/04	23
18/1160	Award management	2019/05	2021/12	30
19/1163	Direct implementation activities	2019/11	2021/07	20
19/1164-2	Ebola virus disease – operational support in the Democratic Republic of the Congo	2019/11	2021/02	15
19/1165	Audit of WHO Cybersecurity Roadmap	2019/09	2021/04	18
19/1166	Global audit of travel	2020/02	2022/01	22
19/1173	WHO Country Office in Libya	2020/02	2021/08	17
19/1176	Regional Office for South-East Asia (Department of Administration and Finance)	2020/01	2021/04	14
19/1178	Payment services at the Global Service Centre	2020/02	2021/05	14
19/1180	WHO Country Office in the Democratic People's Republic of Korea	2020/02	2022/02	23
20/1172	Antimicrobial Resistance Division at headquarters	2020/08	2021/12	15
20/1192	Global Tuberculosis Programme at headquarters	2020/11	2022/02	14
20/1193	WHO Country Office in Burundi	2021/02	2021/05	2

## ANNEX 5

**EXTERNAL QUALITY ASSESSMENT OF THE WHO AUDIT FUNCTION –  
LIST OF RECOMMENDATIONS AND IMPLEMENTATION STATUS,  
FEBRUARY 2022**

<b>Recommendation</b>	<b>Target implementation date</b>	<b>Implementation status (as of February 2022)</b>
<b>Recommendations by the external assessors</b>		
Update the Office Charter on a regular basis at shorter intervals (e.g., two-three years).	Next Charter revision before end of 2021	Implemented. Closed.
Implement monitoring of continuing professional education hours for all internal auditors within the Office.	28 February 2019	Implemented. Closed.
Implement a formal periodic internal assessment. Such an assessment should be performed at least once between two external assessments.	Next formal periodic internal assessment before 31 December 2021	Implemented. Closed.
Reduce the time span between end of field work and draft report.	31 December 2019	The Office will continue to monitor time span to issue the audit reports. Closed.
Reduce the time span between the submission of the draft and the final report.	31 December 2019	See above.
Consider shortening audit reports by including graphs which summarize information (e.g., in the executive summary, a table with the following information may be added as transparent “eye catcher”: finding name, coloured priority of implementation and totals per “priority of implementation”).	31 December 2019	Implemented. Closed.
Define the link between the overall report rating and the overall effectiveness of the controls.	31 December 2019	Analysis conducted. Improved charts and tables in audit conclusion. Closed.
<b>Recommendations by the Office (self-assessment)</b>		
Approval of the updated Office Charter: The Office should follow up with WHO senior management to ensure that the updated Charter is reviewed and approved by the Director General.	28 February 2019	Implemented. Closed. (Updated Charter approved by the Director-General in 2019)
The Office should follow up with WHO senior management to ensure that the updated functional WHO organigram clearly establishes the Office’s reporting responsibilities, including the independence of its Director/the audit function, in accordance with the Institute of Internal Audit Standards.	28 February 2019	Closed.
Expand training opportunities for the Office audit staff: (a) Director Internal Oversight Services and Coordinator Audit should continue to seek technical audit training for Office audit staff. (b) Office Audit staff should document in their end-of-year performance management development system that they have fulfilled their continuing professional education requirements, when applicable.	31 December 2019	Implemented. Closed.

Recommendation	Target implementation date	Implementation status (as of February 2022)
Enhance communications and outreach: The Office should prepare and implement a plan to enhance its communications and outreach, for example, by improving its presence on the WHO intranet (i.e., to further inform WHO staff members and stakeholders on the audit process and increase awareness and understanding of good practices).	31 December 2019	Implemented. Closed.
Enhance key performance indicators: The Office Director and the Coordinator Audit should collaborate with the United Nations Representatives of Internal Audit Services working on redefining the key performance indicators of the United Nations internal audit functions.	31 December 2019	Implemented. Closed.
Expand the use of TeamStore (TeamMate) for recurring audit observations and recommendations: Office audit staff should expand the use of TeamStore (TeamMate) as a repository for recurring audit observations and recommendations for operational audits.	31 December 2019	Implemented. Closed.
Continue to expand the use of data analytics: Office audit staff should continue to expand opportunities for assurance through greater use of data analytics and enhance the use of technology (e.g., to pilot the use of continuous auditing).	31 December 2019	Implemented. Closed.

## ANNEX 6

## SUMMARY OF SUBSTANTIATED INVESTIGATIONS REPORTS ISSUED IN 2021

Location	Summary	HR Reference <sup>1</sup>
Country Office	<b>Conflict of interest and bribery:</b> A national professional officer created and submitted fake quotations which resulted in the company he operated obtaining WHO contracts at an inflated rate compared to market price. The resulting prejudice for the Organization was calculated at US\$ 12 874. The staff member participated in the procurement exercises which granted his company the contracts without disclosing his interest in the company. Furthermore, the staff member was running the company without being authorized to participate in outside activities. The same staff member was also found to have received gratuities amounting to US\$ 10 666 from a WHO vendor. Confronted with this allegation, the staff member fabricated and submitted fake documents, some of which implicated another staff member and a WHO vendor in misconducts, to try to justify the receipt of US\$ 10 666 from the company. Eventually, the staff member made further attempts to obstruct the investigation.	IR2021/03
Country Office	<b>Medical insurance fraud (Allianz):</b> A contractor working operationally for WHO submitted a false claim for medical expenses, resulting in an undue reimbursement of US\$ 2664 from the health insurance provider.	IR2021/01
Headquarters	<b>Unauthorized access:</b> The employee of a WHO contractor repeatedly accessed staff members' offices, drawers, and personal belongings without work-related justification or permission.	IR2021/06
Headquarters	<b>Abuse of authority:</b> A professional staff member accumulated irregular debts, by failing to pay some of her expenses within the contractual deadlines, as well as by actively borrowing funds from various sources without making the required/agreed reimbursements, thereby failing to honour her private obligations. In addition, some loans totalling approximately CHF 104 000 were obtained from WHO personnel under the staff member's authority or who had reason to believe that the staff member had some form of power or influence over their career.	IR2021/07
Country Office	<b>Fraud:</b> Upon referral received from another United Nations investigative unit, it was found that a WHO professional staff member had previously engaged in frauds amounting to US\$ 1 607 794 to the prejudice of other United Nations organizations when he was the director of an international non-governmental organization which was implementing humanitarian projects. Furthermore, during four separate WHO contracts between 2008 and 2020, the staff member engaged in unauthorized activity by retaining executive management and control of the international non-governmental organization without seeking and obtaining proper authorizations.	IR2021/08
Headquarters	<b>Sexual harassment:</b> A professional staff member obtained and disseminated intimate pictures and private communications of a WHO consultant, without consent. The investigation found that this action was deliberate and part of a threatening pattern of behaviour which caused fear and humiliation for the victim.	IR2021/12

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<sup>1</sup> See document A75/37.

Location	Summary	HR Reference <sup>1</sup>
Regional Office	<b>Sexual harassment:</b> During an emergency deployment, a professional staff member invited a staff member from another organization to his hotel room and, when the victim refused, took her wrist and forcefully pulled her inside the room. The staff member eventually let go of the victim who was able to leave the room and run away. The behaviour caused intense fear and distress to the victim.	IR2021/13
Headquarters	<b>Conflict of interest:</b> A professional staff member engaged in multiple unauthorized outside activities, some of which were performed for a WHO vendor owned by her spouse. The staff member was also involved in the awarding and management of some contracts, in particular a significant one amounting to US\$ 65 232, for the company owned by her spouse. It was also found that the staff member performed some of the outside activities under a fake identity and used WHO's time and resources as part of these activities.	IR2021/04
Headquarters	<b>Outside Activity and Conflict of Interest:</b> A professional technical officer was a board member and a director of a company prior to joining the Organization. The staff member was involved in the award of a procurement contract amounting to US\$ 92 500 to the company without formally disclosing the connection.	IR2021/05
Headquarters	<b>Failure to fulfil private obligation:</b> A director did not pay CHF 5400 of rent to the owner of the apartment that the director was renting. Furthermore, the Director failed to cooperate during the Office investigation process.	IR2021/11
Country Office	<b>Medical insurance fraud:</b> A support staff member obtained reimbursement of US\$ 4585 for a hospitalization and for other medical expenses that had not been incurred.	IR2021/02
Country Office	<b>Fraud:</b> A travel assistant created a duplicate supplier account with his personal bank account number and obtained payment of undue daily subsistence allowance for an amount of US\$ 1661.	IR2021/09
Country Office	<b>Fraud:</b> A procurement assistant received kickbacks from five suppliers of vehicle rental services, for a total of US\$ 8764 (equivalent to 4.2 times the procurement assistant's net monthly salary).	IR2021/10
Country Office	<b>Negligence in procurement:</b> A professional officer called for offers from a limited number of suppliers, on short notice and with vague terms of reference. The professional officer subsequently negotiated with the supplier and authorized a 50% advance payment, contrary to contractual conditions, and then failed to monitor deadlines and obtain full delivery, particularly of some software estimated at US\$ 79 560. Consequently, WHO was not able to provide the project donor the assurance that it had obtained best value for money.	IR2021/17
Country Office	<b>Procurement fraud:</b> A WHO Representative preselected suppliers personally before instructing WHO personnel to implement "compliant" procurement processes, thereby favouring a culture of tolerance for masquerading competition by producing deceitful documentation.	IR2021/18
Country Office	<b>Cronyism:</b> A WHO Representative and his personnel initiated an "informal" competitive selection process for an "internship"/consultant position, including the review of two CVs of purported candidates who had not applied and/or were not qualified for the position. The purpose of this selection procedure was to recruit and pay a person who had been recommended by the Minister of Foreign Affairs.	IR2021/14

Location	Summary	HR Reference <sup>1</sup>
Country Office	<b>Cronyism and misrepresentation:</b> A professional officer drafted terms of reference and recruited an acquaintance based on a consultant selection report falsely documenting a supposed competitive selection process. This professional officer also produced false documentation for the “informal” competitive selection process mentioned in the above case with HR ref. IR2021/14.	IR2021/15
Country Office	<b>Cronyism:</b> A professional officer produced false documentation and participated in the “informal” competitive recruitment process initiated by the WHO Representative (see above case with HR ref. IR2021/14).	IR2021/21
Country Office	<b>Cronyism:</b> A professional officer formed a selection committee and signed a consultant selection report following alleged competitive analysis of “candidates” who had not applied and/or were not qualified for the position. The purpose was to recruit an acquaintance in medical school and at the Ministry of Health.	IR2021/16
Country Office	<b>Theft:</b> A support staff member obtained a fuel card on the pretence of refuelling the generator of the WHO Representative and, instead, used the card for personal use, for US\$ 150 (equivalent to 20% of his monthly salary). The staff member bribed an electrician and a fuel attendant to help with this scheme.	IR2021/19
Country Office	<b>Failure to act:</b> A WHO Representative failed to initiate corrective measures regarding the allegations of abuse of fuel cards described in the above case with HR ref. IR2021/19.	IR2021/20



## ANNEX 7

**ASSESSMENT OF COVERAGE OF WHO'S PRINCIPAL RISKS\*  
IN RECENT INTERNAL AUDITS**

<b>Risk ID</b>	<b>Short Name</b>	<b>Risk of...</b>	<b>Impact on WHO's objectives</b>	<b>Examples of the Office-specific audit work related to the risks</b>
1	Insufficient funding	Inability to deliver successfully the Thirteenth General Programme of Work and emergency responses due to insufficient funding of programmes and activities.	Leveraging the global community	Resource mobilization area reviewed as part of the integrated audits.
2	Simultaneous Grade 3 emergencies	Failure to adequately manage multiple, simultaneous or consecutive Grade 3 emergencies, due to limited capacity and complexity of partner coordination, and supply chain challenges at national and international levels.	WHO focused and aligned for impact	<ul style="list-style-type: none"> <li>– WHE area reviewed as part of the integrated audits.</li> <li>– Audits of country offices affected by emergencies, such as the operational audit of the WHO Country Office in Yemen (audit report 20/1173) and the special purpose audit of the Emergency Health and Nutrition Programme in Yemen (audit report 20/1170).</li> <li>– The Office continued with the follow-up of the recommendations raised in previous audits of country offices affected by emergencies in the last years.</li> </ul>
3	Emerging global health needs	Inability to respond in a timely manner to emerging global health needs under billions 1 and 3 due to repurpose of national priorities and resources to the management of the COVID-19 pandemic and the complexity of multisectoral engagement needed to build strong commitment at national and international levels.	Leveraging the global community	The integrated audit risk matrix includes the results area including the review of the achievement of Programme budget expected results.
4	Incomplete implementation of polio eradication strategies	Inability to eradicate polio by 2023 due to programme needs possibly exceeding available resources as a consequence to increasing CvDPV2 outbreaks, access restrictions to remaining polio reservoirs facing insecurity, weak surveillance in high threat areas, suboptimal capabilities in surveillance, lab or health data personnel, community indifference and mistrust potentially resulting in pockets of unvaccinated children.	WHO focused and aligned for impact	<ul style="list-style-type: none"> <li>– EMRO Polio audit in 2021.</li> <li>– Audit of the WHO Country Office in Pakistan included in the 2022 audit plan of work.</li> </ul>

Risk ID	Short Name	Risk of...	Impact on WHO's objectives	Examples of the Office-specific audit work related to the risks
5	Ineffective polio transition	Inability to ensure effective transition of polio programmes due to increased vulnerability of some WHO country offices and technical programmes (such as essential immunization, vaccine-preventable disease surveillance, emergency response capacity) that are highly dependent on polio staff and funding, potentially causing disruptions in the provision of basic essential health services in many fragile and conflict-affected Member States.	Enabling the full potential of WHO	<ul style="list-style-type: none"> <li>– EMRO Polio audit in 2021.</li> <li>– Polio transition covered as part of the integrated audits (e.g. in 2021, WHO Country Offices in Nigeria, Somalia and Angola).</li> </ul>
6	Ineffective implementation of WHO's Transformation Agenda	Failure to fully implement WHO's transformation and continuous improvement agenda, including due to inability to provide resources to newly established areas, and to align risk appetite with internal and external stakeholders.	Enabling the full potential of WHO	<ul style="list-style-type: none"> <li>– Integrated audits include tests in relation to resources mobilization and also the area of evaluation and organizational learning.</li> <li>– The Office was involved in the WHO transformation process from its initiation and provided feedback on some identified process control weaknesses for the Business Management System redesign. The Office also provided feedback on Programme budget cross-cutting issues to planning resource coordination and performance monitoring (PRP) (e.g. on the output scorecard issues). The Office also consulted with the Department of Communications on the revision of the audit risk matrix to align it with the latest communications changes, as part of the transformation process.</li> <li>– The audit of the recruitment process through Stellis reviewed some of the aspects of transformation.</li> </ul>
7	Cybersecurity threats	Failure to prevent or manage a large cyber-attack or misuse of WHO digital assets.	Enabling the full potential of WHO	<ul style="list-style-type: none"> <li>– Audit of cybersecurity vulnerabilities (2021, still in progress).</li> <li>– Audit of password and privileged access management controls (2021).</li> <li>– Audit of information technology operations in the Eastern Mediterranean Region (2021).</li> <li>– The Office is invited as an observer to some of the meetings of the Cybersecurity Council.</li> </ul>

Risk ID	Short Name	Risk of...	Impact on WHO's objectives	Examples of the Office-specific audit work related to the risks
8	Business disruptions	Inability to ensure continuity of operations due to security incidents (e.g., a disease outbreak, a terrorist attack, security incident, civil unrest, or a natural disaster) affecting WHO offices, potentially threatening the safety of staff and infrastructure.	Enabling the full potential of WHO	<ul style="list-style-type: none"> <li>Information technology audits, including the audit of information technology in the Eastern Mediterranean Region EMRO (2021).</li> <li>Security is reviewed as part of the Region Office and the WHO Country Office operational and integrated audits.</li> <li>Audits include the consideration of control over business continuity planning.</li> </ul>
9	Inefficiency in operations	Inability to ensure efficiency of operations due to unfit administrative rules and procedures and degradation of staff morale and well-being.	Enabling the full potential of WHO	<ul style="list-style-type: none"> <li>Operational audits cover key operational efficiency areas (and value for money principles).</li> <li>The Office participates as an observer on the business management system project board.</li> </ul>
10	Ineffective stakeholders' engagement	Inability to mobilize effectively global health partners for commitment and action to implement World Health Assembly decisions due to potential misalignment with competing national and international priorities.	Leveraging the global community	Resource mobilization area reviewed as part of the integrated audit approach. In 2021, the Office has enhanced its integrated audit risk matrix to include control on partner recognition (including meeting donor visibility requirements).
11	Limitations to country delivery and impact	Inability to deliver planned work and create impact at country level due to shift of focus on COVID-19, weak capacity of Member States, socio political factors (e.g., vaccine hesitancy), ineffective delegations of authority or complexity of stakeholder management at country level.	WHO focused and aligned for impact	The integrated audit risk matrix includes the results area with a review of the achievement of Programme budget expected results.
12	Inability to measure results	Inability to measure impact due to unavailability of health data and ineffective health data collection and reporting systems at national and international levels.	WHO focused and aligned for impact	<ul style="list-style-type: none"> <li>The integrated audit risk matrix includes a review of the WHO core functions of monitoring health situation and health trends.</li> <li>Planned audit of Data and Analytics and Delivery for Impact (2022).</li> <li>Planned audit of Programme budget review (2022).</li> </ul>
13	Sexual exploitation and abuse, fraud and corruption and other forms of misconduct	Inability to prevent, detect and manage cases of sexual exploitation and abuse, fraud and corruption and other forms of misconduct due to limited resources to coordinate the implementation of WHO policies, including awareness raising at country level, especially in challenging operational contexts.	Enabling the full potential of WHO	<ul style="list-style-type: none"> <li>Investigation capacity reinforced.</li> <li>In 2021, the Office participated in the WHO working group on fraud to improve the fraud risk assessment process.</li> <li>Updated audit matrix tests in relation to prevention of sexual exploitation and abuse.</li> </ul>

Risk ID	Short Name	Risk of...	Impact on WHO's objectives	Examples of the Office-specific audit work related to the risks
				<ul style="list-style-type: none"> <li>– Since 2018, the Office has been providing a fraud awareness presentation to staff as part of its audit missions. The Office also provides information on fraud awareness in the induction sessions for new staff at headquarters and induction sessions for Heads of WHO country offices in countries, territories and areas.</li> <li>– Standard testing in most of the audits includes potential fraud areas, such as, segregation of duties in the areas of eImprest, payments, procurement and fixed assets.</li> </ul>
14	Quality and excellence of WHO's normative work	Inability for WHO to be recognized as delivering quality (including evidence-based and independent technical guidance, products and services and initiatives (e.g. ACT Accelerator and COVAX)), relevant to ongoing and emerging public health in a very fast-changing scientific landscape.	Enabling the full potential of WHO	Integrated audits include a review of the six WHO core functions, including setting norms and standards at all levels of the Organization.
15	Ineffective communication on high-risk topics	Inability to effectively address "infodemics" and other risk communication topics in a coherent and consistent manner.	Enabling the full potential of WHO	The communication area is reviewed as part of integrated audits, i.e. communication is reviewed under information and communication controls, at all levels of the Organization. (Note: infodemic as such is not covered).
16	Inability to maintain WHO's leadership role	Inability to maintain WHO's leadership role in a dynamic global health landscape, with increased involvement of actors with greater resources than WHO.	Leveraging the global community	Certain aspects of leadership are reviewed as part of integrated audits, for example: (i) the review of the leadership function of WHO as a part of core functions; and (ii) the review of budget centres' collaboration efforts, which is part of the leadership core function (for example, effectiveness in establishing coordination mechanisms to harmonize work with other health and development agencies).

\* WHO's Principal Risks (May 2021), prepared by WHO, Principal Risks (who.int) (accessed February 2022).

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