

## **Report of the Internal Auditor**

1. The Office of Internal Oversight Services transmits herewith its annual report for the calendar year 2022 for the information of the World Health Assembly.
2. Financial Rule XII on Internal Audit establishes the mandate of the Office. Paragraph 112.3(e) of Rule XII requires it 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 for 2021, a limitation was placed on the scope of the work of the Office during the first part of 2022, as work was conducted remotely due to travel restrictions related to the coronavirus disease (COVID-19) pandemic; however, travel resumed during the second part of 2022.

### **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 (UNAIDS),<sup>1</sup> the United Nations International Computing Centre, and UNITAID) 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 73–74).

### **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.

## **Staffing**

7. The Office comprises the Director, the Head Audit, the Head Investigation, a total of nine auditors, four investigators and two support staff members. The post of Head Investigation was filled in November 2022. Following an internal promotion, a post of Auditor became vacant; the recruitment process to fill the vacancy is under way.

8. As reported in May 2021,<sup>1</sup> 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, the Director-General appointed a Head of Investigation ad interim to focus 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 the time of the Seventy-fifth World Health Assembly. Six additional resources were onboarded in early January 2022 and a further six by March, to reduce the existing backlog of cases in response to sexual exploitation and abuse and sexual harassment. The additional surge capacity was established to handle the anticipated increased number of allegations of sexual exploitation and abuse, sexual harassment and other abusive conduct moving forward.

9. Following a request for proposals process for the establishment of long-term agreements for investigation services, three of the five pre-screened suppliers were considered technically suitable and in February 2022, a letter of agreement was established for a period of nine months with the consulting investigation firm that presented the best financial rates. In December 2022, this arrangement was approved for extension to 2023 by the Contract Review Committee. At the time of preparation of this report, a total of 75 cases – 45 allegations of offences against people and 30 allegations of economic offences – had been assigned for processing under the letter of agreement and were at varying stages of completion.

10. With regard to the longer-term strengthening of the investigation function, a new operational structure for the function was approved at the end of 2022 and is planned to be implemented during 2023. The new structure has three pillars: (i) operational support; (ii) offences against people; and (iii) economic offences. The configuration builds on the recommendations of the audit of the WHO investigative function of sexual exploitation, abuse and harassment (SEAH) by an external consulting company; the recommendations of the Independent External Oversight Advisory Committee; and the recommendations of the Independent Oversight Advisory Committee for the World Health Emergencies Programme. The new positions will be filled by fixed-term staff members, complemented by consultants and short-term staff members, including a roster of qualified investigators available for longer-term temporary contracts, constituting necessary surge capacity. The model is centralized but geographically dispersed, thereby providing an agile and flexible investigation team while ensuring that the necessary skill sets are available to manage complex cases. The structure will be reviewed at the end of 2023, when there is better clarity on the medium- to longer-term capacity needs. The objective in the medium term is to provide resources commensurate with the effort required to process the recurring volume of

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<sup>1</sup> See document A74/35.

cases, as well as to maintain access to a separate temporary surge capacity to address any backlog of older cases.

### **Planning and reporting**

11. To ensure the fulfilment of its mandate, the budget of the Office is distributed between human resources, travel, consultancies and operating supplies. During 2022, 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 ongoing efficiency measures.

12. The Office prioritizes and adopts an agile approach in updating its plan of work and adjusts the schedule to compensate for any unexpected factors affecting work assignments. 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 and advisory reviews; (d) uses an audit management software system to manage work papers electronically and facilitate the follow-up to the implementation of recommendations; and (e) uses agreed criteria for the prioritization of reports on concerns received for investigation (the highest priority is given to the investigation of allegations of sexual exploitation and abuse, sexual harassment and assault). In 2022, the Office continued to increase the use of data analytics and enhanced the capabilities for digital forensics; further focus on improvements in these areas is planned for 2023. 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. In addition, the Office reports its audit 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 2022 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 2022, 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 to 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 in order 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

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

<sup>2</sup> See World Health Organization, Principal Risks as of May 17 2022 (<https://www.who.int/publications/m/item/principal-risks>, accessed 4 April 2023).

Organization's website, so that Member States may obtain updated information on audit reports issued during the year.

16. The Office maintains an internal quality assurance and improvement programme for its audit function, which includes engagement-level quality assurance; ongoing self-assessments, including feedback from clients; and an external quality assessment every five years. The next independent validation is planned for 2023, the results of which will be reported to the Seventy-seventh World Health Assembly in May 2024.

## **AUDIT**

17. 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, programmatic and operating information is accurate, reliable and timely; (iv) staff members 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.

18. 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 2022 audit plan of work, along with information on the status of implementation of open audits as of 23 January 2023. 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 audit plan of work for 2022 was guided by the Organization's efforts to address the COVID-19 pandemic and on WHO country offices with graded emergencies.

19. 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 during the first half of 2022 were conducted in the form of desk reviews carried out from headquarters. Desk reviews do not involve on-site travel 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 the 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 2022. In 2022, the Office also conducted two advisory reviews: (i) a review of the mobile payments implementation project at the Regional Office for Africa; and (ii) a review of the mechanisms for monitoring completion of mandatory training, including iLearn. The following paragraphs summarize the results of the 2022 audits in terms of the identified areas of required improvement to address high and moderate levels of residual risk.

## Integrated audits

20. The objective of integrated audits is to assess the performance of WHO at the country level, or the performance of a department/division at a regional office or at headquarters, in the achievement of results as stated in the relevant workplans, as well as the operational capacity of the respective country offices/departments to support the achievement of expected results. Integrated audits focus on risks to areas and functions under three components: (1) the organizational setting (strategy; control environment; risk management; organizational profile; collaboration; and readiness and support for public health emergencies); (2) the programmatic and operational processes (programme budget development and operational planning; resource mobilization; information and communication; business operations support; and effectiveness of key internal controls in transaction processing); and (3) the achievement of results (implementation of WHO's core functions; implementation of WHO's critical functions in emergencies; monitoring and performance assessment; sustainability; and evaluation and organizational learning). Audit work under these three elements comprise 29 areas covering up to 169 individual internal control activities, including specific tests designed to assess the effectiveness of the Organization's readiness and response to health emergencies in accordance with the updated Emergency Response Framework performance standards.

21. **WHO in Lebanon.** The audit concluded that the performance of the Country Office in Lebanon was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit noted a number of good practices with potential for Organization-wide learning, of which a key achievement was the significant proportion (80%) of female representation in the occupied professional category positions of the Country Office. The audit identified two issues with a high level of residual risk that should be addressed as a priority: (i) only limited assurance activities were undertaken to assess the performance of grant letters of agreement, specifically in relation to the verification of reported data on the final beneficiaries supported; and (ii) there was no formal selection process undertaken for a significant vendor for the provision of outsourced human resource services for the Ministry of Public Health and the related contractual agreement did not have all the required clauses ensuring compliance with WHO policies. Issues identified with a moderate level of residual risk included that: (i) the country cooperation strategy document had not been evaluated at mid-term and revised based on changed context and priorities; (ii) cases were noted of non-compliance in obtaining declarations of interest for WHO experts; (iii) there was a lack of inclusiveness and timeliness with respect to risk identification and risk assessment, and risk management was not sufficiently embedded in the programme management processes; (iv) the Emergency Response Framework emergency readiness checklist had not been reviewed and updated; (v) there was no strategic partner recognition plan; (vi) the capacity for the communication and dissemination of information products was inadequate and there was a lack of systematic monitoring and evaluation of communications work; (vii) the prequalification of vendors of goods and services was lacking; (viii) emergency procurement was not reported post facto to the regional Contract Review Committee, as required by policy; (ix) delays in donor reporting were noted; (xi) an up-to-date security assessment of the Country Office premises was lacking; (xii) inconsistencies in the programme budget financial reporting were noted; and (xiii) there was uncertainty in the sustainability of the results of the interventions led by the Country Office, including with regard to addressing the risk to the sustainability of the polio surveillance system.

22. **WHO in Burkina Faso.** 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 issues identified with a high level of residual risk included that: (i) the Country Office was not considered "fit for purpose" to respond to a protracted humanitarian emergency because of a lack of core health emergency staff and no field presence, unlike the situation

for most other United Nations agencies; and (ii) the assessments of the two implementing partners for direct financial cooperation had not been conducted, and in the absence of a formalized process for on-site verifications and spot checks (including frequency, selection details and formalization criteria), the related assurance activities for direct financial cooperation were considered inadequate. The audit also identified a number of issues with a moderate level of residual risk, such as: (i) the country cooperation strategy had neither been evaluated nor renewed; (ii) inconsistencies in the programme budget financial reporting were noted; (iii) direct implementation justification templates, administrative checklists and funding authorization and certification of expenditure reports supporting direct implementation transactions were found not to contain the adequate levels of detail and quality of information; (iv) institutional readiness for public health emergencies was suboptimal, as was the use of corporate information management tools to support emergency response operations; (v) there had been missed opportunities for organizational learning in monitoring and evaluating communications work; (vi) research projects involving human participants was not systematically reviewed by the WHO Research Ethics Review Committee; (vii) cases were noted of non-compliance with the declaration of interest requirements for WHO experts; (viii) there were no self-declaration (due diligence) forms for some prospective vendors; (ix) there was insufficient formalization of the terms of reference for the focal points for the prevention of SEAH; (x) there was insufficient planning of direct implementation activities, as requests were consistently received only a few days before the planned start date of such activities; and (xi) staff security was potentially impaired as training on safe and secure approaches to the field environment had not been conducted when required.

23. **WHO in Türkiye.** The audit concluded that the performance of the Country Office in Türkiye was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and to improve operational effectiveness. The audit noted a number of good practices with potential for Organization-wide learning, such as good provision of policy guidance and support (particularly on telemedicine, e-health services and noncommunicable diseases) and effective use of long-term agreements (for example, for event and travel management, printing and graphic design) to leverage economies of scale and administrative efficiency for some of the most frequently procured services. The issues identified with a high level of residual risk included: (i) the human resources plan for the Ankara field office was considered inadequate to support the envisioned functional shift from working on a project-based approach towards the implementation of the European Programme of Work priorities, flagship programmes, and the delivery of outputs under the Biennial Collaborative Agreement, and to sustain the achievement of results. For the Gaziantep field office, there was a high vacancy rate and a functional review of human resources requirements had not been recently conducted; and (ii) there was inadequate planning, monitoring and follow-up of assurance activities on work carried out by implementing partners, including a lack of an overall assurance plan supporting the selection of implementing partners to be subjected to financial audits and a lack of a clear and structured technical and financial approach to monitoring, as well as no system for tracking the implementation of recommendations from those conducting third-party monitoring. The audit also identified a number of issues with a moderate level of residual risk, such as: (i) the achievement of the Organization's strategic objectives was potentially compromised, as the Biennial Collaborative Agreement had not been formally endorsed, signed and disseminated, and there was no medium-term/long-term strategic document; (ii) the inclusiveness of staff members in risk identification and risk assessment was suboptimal, and the resulting risk management was not sufficiently embedded in the programme management processes; (iii) the emergency readiness checklist and the business continuity plan were not reviewed and updated in a timely manner; (iv) there was inadequate segregation of duties in the procurement of goods, as technical officers were involved in both sourcing and soliciting vendors; (v) research involving human participants funded and/or supported by the Country Office was not systematically reviewed by the WHO Research Ethics Review Committee; (vi) background checks for WHO experts were not conducted; (vii) cases of non-compliance with clearance requirements for publications as well as for the communication materials were noted; (viii) there were delays in donor reporting; (ix) mandatory training

on the prevention of SEAH had not been completed by some consultants; (x) vendor self-declaration forms were not systematically obtained from bidders; (xi) certificates of donation of goods to implementing partners were not fully itemized and not adequately prepared; and (xii) the security issues that had been identified at the Gaziantep field office premises remained unmitigated.

24. **WHO in Pakistan.** The audit was conducted in September and November, including through field visits to Islamabad and Karachi, and concluded that the performance of the Country Office in Pakistan was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and to improve effectiveness. However, only four of the 27 areas tested were considered to have an effective overall level of internal control, suggesting that remedial actions were required across most areas in order to achieve the desired internal control environment. The following issues with a high level of residual risk were identified: (i) there was a weak system for the prevention of and response to SEAH; (ii) due to the complex security situation and the epidemiological risks linked to the persistence of the endemic wild poliovirus type 1 circulation in the South Khyber Pakhtunkhwa province, there was a risk of not achieving the strategic milestones of the Global Polio Eradication Initiative by 2023; (iii) for the procurement of vehicles, the audit noted an unplanned or “piecemeal” approach to purchases, i.e. without prior submission to the regional Contract Review Committee, with inadequate competitive bidding processes and in some cases with no formal government requests and handover certificates for donated vehicles, as well as limited information justifying these procurements as strategic priorities in the relevant workplans and supporting donor agreements; and (iv) there was inadequate health sector coordination in emergencies at the national level due to the overstretched capacity of the WHO Health Emergencies Programme team to deliver competing priorities. The audit also identified a number of issues with a moderate level of residual risk, including the following:

- Achievement of the Organization’s strategic objectives: (i) there was an insufficient level of staffing in critical areas due to delays in the recruitment process and funding limitations, resulting in an increased risk of significantly impacting the achievement of expected results; (ii) there was a delay in the mid-term evaluation of the country cooperation strategy; (iii) there was insufficient inclusiveness of staff members in the risk identification and risk assessment processes, while risk management was not sufficiently embedded in the programme management processes; (iv) priority health sector emergency coordination positions at the subnational level were not filled in a timely manner; and (v) there was no plan for the systematic evaluation of the Country Office’s work.
- Effectiveness and efficiency: (i) the emergency readiness checklist was not established and reviewed in a timely manner; (ii) there was inadequate quality assurance of workplans and quality control of donor reports and delays in donor reporting; (iii) there was an outdated strategic partner engagement plan (resource mobilization plan) and communication strategy, and a lack of structured training for staff members on communications; (iv) the reports on direct financial cooperation were not received from the Government in a timely manner and there were insufficient post facto reviews (i.e. spot checks); and (v) office space was insufficient for the personnel in the Karachi field offices.
- Reliability and integrity of reporting: (i) there was insufficient monitoring and reporting of emergency response operations against the key performance indicators of the Emergency Response Framework and the health sector bulletin was not available; (ii) justification templates, administrative checklists, and funding authorization and certification of expenditure reports supporting direct implementation transactions did not contain adequate levels of detail and quality of information; and (iii) there was inadequate security in the data exchanges of sensitive information related to the direct disbursement mechanism process, as well as insufficient space for the proper archival of related documentation.

- **Compliance:** (i) research involving human participants funded by the Country Office was not submitted to the WHO Research Ethics Review Committee; (ii) cases were noted of non-compliance with the requirements for background checks, the confidentiality undertaking for WHO experts and the clearance requirements for publications; (iii) agreements for performance of work were issued to individuals deployed to security compromised areas and for work that could have been performed through other contract modalities; (iv) there was insufficient documentation supporting purchase orders relating to the procurement of goods (e.g distribution plans) and a lack of evidence of technical reviews of deliverables; (v) the audit noted the absence of post facto reports to the regional Contract Review Committee on emergency procurement; (vi) there were slow-moving/non-moving items in the inventory of the Country Office; and (vii) the administrative and finance reviews of field offices not conducted on a periodic basis.
- **Safeguarding assets:** (i) there was a lack of periodic review of data quality of the list of preferred vendors; (ii) documentation supporting purchase orders for procurement of services was incomplete (e.g. technical reports or evidence of competitive process were not available); and (iii) the segregation of duties in the responsibilities for goods procurement was inadequate.

25. **WHO in Yemen.** The audit was conducted in September and November, including field visits to Aden, Sanaa and Hodeida, and concluded that the performance of the Country Office in Yemen was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. Improvement in the operational effectiveness of controls was noted since the previous audit conducted in 2020, in that the number of ineffective controls with a high level of residual risk had decreased from seven in 2020 to three in 2022, while the overall percentage of effective controls had increased from 73% in 2020 to 78% in 2022. The audit identified the following issues with a high level of residual risk: (i) a lengthy recruitment process for local staff members and excessive durations of direct appointments, initially conducted under the emergency standard operating procedures; and (ii) an ineffective supply chain cycle, including insufficient coordination between the Country Office and the Ministry of Public Health and Population, as well as among the Country Office programmes, resulting in lengthy procurement processes, delayed delivery of internationally and locally procured goods, and a short shelf life for supplies at reception at the Country Office. The audit also identified the following issues with a moderate level of residual risk:

- **Achievement of the Organization's strategic objectives:** (i) the country cooperation strategy had not been renewed; and (ii) there was an inconsistent use of non-staff contracts (i.e. special services agreements and local individual contractor agreements).
- **Reliability and integrity of reporting:** (i) some salary expenditure was not in line with donor agreements, although the overall salary budget had not been exceeded; (ii) there were unused balances under expired awards; and (iii) there were significant outstanding encumbrances under expiring awards.
- **Effectiveness and efficiency:** (i) operational plans were not informed by evaluation recommendations.
- **Compliance:** (i) research projects involving human participants had not been reviewed by the WHO Research Ethics Review Committee; (ii) cases were noted of non-compliance with the declaration of interest requirements for WHO experts; (iii) cases were noted of non-compliance with the clearance requirements for publications; (iv) agreements for performance of work were used to contract individuals performing monitoring activities in the governorates; and (v) documentation for the technical evaluation of bids was insufficient.



- Safeguarding of assets: (i) the audit noted significant quantities of expired items in the Country Office's warehouses and slow-moving items in the inventories.

## Performance audits

26. **WHO Results Report for 2020–2021.** The objectives of this performance audit was to assess: (i) the adequacy of the organizational setting for the programme budget performance assessment; (ii) the effectiveness and efficiency of the programme budget performance assessment, including the use of the output scorecard across the three levels of the Organization; and (iii) the reliability and integrity of programmatic and financial reporting. For the WHO Region of the Americas, the review was limited to the audit survey and the follow-up interviews of WHO Member States, as the Regional Office had declined the request of the audit team to review the contributions of the Region to the WHO Results Report. The audit concluded that the organizational setting for, and the process of, conducting the end-of-biennium performance assessment of the Programme budget 2020–2021 (including the resulting programmatic and financial reports) were partially satisfactory, with some improvement required to address high and moderate levels of residual risk. In this context, the audit noted a significant methodological shift in the Programme budget 2020–2021 performance assessment from previous bienniums, including an enhanced focus on rigorous reviews of the measurable impact in countries, a new output assessment technique (using the output scorecard methodology), as well as improved outreach initiatives to foster the broad engagement of staff members in the programme budget performance assessment across the three levels of the Organization. Significant efforts by the Department of Planning Resource Coordination and Performance Monitoring were noted in communicating the new programme budget performance assessment requirements and procedures to staff members, as well as in conveying the WHO Results Report to Member States and partners. Nevertheless, in view of the substantial changes in the performance assessment approach of the Programme budget 2020–2021, the audit identified a number of issues, some of which are considered as being typically associated with an initiative that involves a significant shift in methodology. One issue was assessed as having a high level of residual risk impacting the reliability and integrity of reporting: three WHO regions (Region of the Americas, European Region and Western Pacific Region) had not assessed the results dimension of the output scorecard (i.e. the extent to which the output leading indicators were being achieved) at the country and regional levels. Not fully measuring the effectiveness of WHO's work at the country level for the achievement of results undermines the guiding principle of the Thirteenth General Programme of Work, 2019–2025 (GPW 13) of putting countries at the centre and ensuring that results reporting is accurately and comprehensively based on country-level results. The audit also identified a number of issues with a moderate level of residual risk potentially impacting the results reporting process, including the following:

- Reliability and integrity of reporting: (i) there was limited data on output leading indicators, which restricted the ability to objectively monitor progress and measure the extent to which the work of the WHO Secretariat influenced the outcomes and impact, thereby undermining the Organization's accountability for results; (ii) the self-assessed scores for the gender, equity, human rights and disability dimension of the output scorecards were not supported by evidence; and (iii) there was a reputational risk to the Organization when unreconciled financial data at the output, outcome and budget centre levels was released to external parties or published via the programme budget web portal.
- Achievement of the Organization's strategic objectives: (i) there was insufficient disclosure of existing programmatic performance data on the WHO programme web portal, such as performance indicators and country-level performance assessments, which limited the information available for WHO contributors to monitor and assess the value of their

investments, as well as a reduced level of available detail, which is likely to have a negative impact on the Aid Transparency Index score; and (ii) there was a lack of clarity in providing the relevant feedback among networks/teams and management, which undermined an effective reporting for delivery of impacts.

- Effectiveness and efficiency of the reporting process: (i) the outdated eManual policy and standard operating procedures had been superseded by recent guidance documents, which might lead to confusion for staff members and operational inefficiencies; (ii) the budget centres specifically responsible for the programme budget performance assessment did not demonstrate inclusiveness and timeliness in the identification and assessment of the related risks; (iii) the risks identified in the risk registers and affecting the achievement of results were not systematically reviewed during programme budget performance assessments; (iv) there was incomplete reporting at the budget centre level for output scorecards and there were lengthy quality assurance and editorial processes; and (v) there were insufficient efforts to systematically track the implementation of headquarters and regional office commitments made as part of country support plans.
- Compliance: (i) there was incomplete documentation of the expected and assessed accountability of senior managers for the achievement of expected results.

## Operational audits

27. 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.

28. **Global Human Resources at the Global Service Centre.** The results of the audit were partially satisfactory, with some improvement required to mitigate key risk in the control processes implemented at Global Human Resources. The audit findings included: (i) requests (i.e. human resources actions) for the appointment of staff members and conference staff members were received late, i.e. on or after the planned contract start date; (ii) there was a significant increase in the demand for appointments of conference staff members (i.e. the volume increased significantly compared with pre-COVID-19 pandemic levels, from about 2000 cases in 2019 to 8500 cases in 2021); (iii) there was a growing trend of requests for exceptions to standard processing (i.e. cases for which the request was not in accordance with the WHO eManual or the Staff Rules and Regulations, or required non-standard responses for other reasons) compared with the situation noted during the previous audit of Global Human Resources performed in 2017; (iv) approximately 25% of staff members had not provided information on their home address at their official duty station in the Global Management System, which is even more important given the current business context of teleworking, including for security and crisis management planning purposes; and (v) as step determination on appointment, onboarding and entitlement induction were performed by Global Human Resources staff members only for headquarters staff members, there was a risk that practices across major offices, especially with respect to step determination, might vary. In addition, in the light of the increasing demand for global human resources services, the reported issues in meeting service level targets in 2021 and the process optimization objectives associated with the Business Management System (BMS) project, the Office strongly recommended that the Department of Human Resources and Talent Management exercise effective leadership across the entire WHO and demonstrate its commitment to full accountability for compliant and efficient human resources processes, by insisting that the most optimal end-to-end solutions should be implemented (for example, for appointments), and that the fragmentation of common human

resources services should be avoided (such as responsibilities for step determination and onboarding). However, some known issues and previous audit observations, such as the lack of automation, limited data input validation, the utilization of several systems to complete service requests and the overall high reliance on offline and manual processing steps, are not reasonably likely to change until the new BMS is deployed. Since the BMS project is in the phase in which processes are reviewed and the optimization of core business processes (including human resources) is being considered, the audit recommended that the recommendations made in the report be taken into consideration by the BMS project team responsible for the implementation of human resources processes.

**29. Division of Administration and Finance at the WHO Regional Office for South-East Asia.**

The overall effectiveness of internal controls implemented to mitigate the key risks in the Division of Administration and Finance at the WHO Regional Office for South-East Asia were assessed to be satisfactory. The internal control environment had remained stable since the prior audit conducted in 2019, with the same overall percentage of effective controls (82%). Despite the challenges of operating through the restrictions linked to the COVID-19 pandemic, some improvement was noted, in that there were no ineffective controls identified with a high level of residual risk, compared with the two ineffective controls identified in 2019. Nevertheless, the audit identified the following issues with moderate levels of residual risk that should be addressed in a timely manner: (i) there was a high vacancy rate (22% of the regional office human resources plan), which if not addressed could impact the Region's achievement of strategic objectives; (ii) assurance missions were not consistently conducted by the Regional Office's second line of defence to review supporting documentation for payments/disbursements relating to direct implementation, direct financial cooperation and grant letters of agreement; (iii) there was ineffective warehouse management, leading to the loss of resources as expired items were found in the inventory that had not been disposed of in a timely manner at the Regional Office and its country offices; (iv) there was insufficient coverage of the vendor prequalification process for some major goods and services categories at the Regional Office; and (v) at the country office level, a significant number of old vehicles were still in use and not recorded in the Tracpoint inventory system, while two country offices were not monitoring fuel consumption and maintenance costs in the same Tracpoint system.

**30. Country Office in India.** The audit found that the internal controls implemented to mitigate the key risks identified at the Country Office in India were satisfactory, although the following issues with moderate levels of residual risk were identified that should be addressed in a timely manner: (i) there was a high vacancy rate (20% of the human resources plan positions of the Country Office); (ii) there were delays in completing staff performance management and development system reports; (iii) there were recurrent delays in donor reporting; (iv) there was no procurement plan for goods and a lack of prequalification of vendors for major goods and services; (v) the delivery documents for goods donated to the Government were not sufficiently detailed to demonstrate the actual quantity of items delivered for procurement related to the COVID-19 pandemic; (vi) a significant number of old vehicles were still in use but not registered in the Tracpoint system, while fuel consumption and maintenance costs were not consistently tracked in the same Tracpoint system; and (vii) there was a lack of security assessments by the United Nations Department for Safety and Security for some facilities of the Country Office.

**31. Country Office in Libya.** The audit concluded that the internal control environment of the Country Office in Libya was partially satisfactory, with major improvement required to address high and moderate levels of residual risk and improve operational effectiveness. The Office recognizes the challenging context and the complex environment in which the Country Office operates, including the civil unrest and ongoing security situation, which impact many aspects of operations across the country, and although the current audit noted an improvement over the previous 2019 audit, some key internal control weaknesses still need to be addressed as a priority. The audit noted that the root cause of several audit observations (for example, in relation to the segregation of duties in the finance and procurement

area) was partially due to positions being vacant at the Country Office during the audit period and the responsibility for recruiting some of the key staff members for the Country Office being under the Regional Office. The following high-level residual risk areas were identified, which need to be addressed as a priority: (i) the Country Office had a significant number of vacant positions, including key functions, such as the Budget and Finance Officer and more recently the Operations Officer, which also resulted in insufficient clarity on staff roles, responsibilities and reporting lines; (ii) during the audit period, an effective segregation of duties was not in place, as the Finance Assistant was involved in recording eImprest purchase orders, modifying eImprest information in the Global Management System, checking eImprest vouchers and preparing bank reconciliations, without the involvement of other staff members; and (iii) procurement policies and procedures were not systematically followed for purchases of services. The audit also identified the following issues with a moderate level of residual risk:

- Effectiveness and efficiency of operations and programmes: (i) mandatory training modules had not been completed by some staff members and non-staff members; (ii) some purchase orders for services had been split and the required competitive procurement processes had been bypassed; and (iii) controls and supporting documentation in the process for the procurement of goods were insufficient and there was no systematic due diligence and performance evaluations of vendors.
- Compliance: (i) there was a lack of regular updates of the Country Office 2022 procurement plan for goods; (ii) there was extensive use of non-catalogue procurement and of “emergency” contract types, even for items that were not necessarily considered as urgent; (iii) documentation for direct implementation purchase orders was insufficient (for example, the Government’s request or supporting evidence of the amounts disbursed were missing); and (iv) there was insufficient follow-up of internal control observations identified by the previous (2019) audit and the 2022 review by the regional Compliance and Risk Management unit.
- Safeguarding of assets: (i) the business continuity plan had not been adequately updated (it did not include the field office in Benghazi and the staff lists); (ii) the prequalification process for vendors was incomplete; and (iii) there was insufficient monitoring of cash advances.

32. **WHO Country Office in Cameroon.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Cameroon was partially satisfactory, with some improvement required. The following high-risk issues that require timely action by management were identified: (i) responsible technical officers stated in some funding authorization and certification of expenditure reports that the assurance activities for direct financial cooperation had been carried out; however, no technical monitoring reports were available to support attendance or participation in such activities; (ii) there were no post facto reviews (spot checks) carried out by Country Office staff members of supporting documentation for direct financial cooperation, as envisaged by the relevant standard operating procedure; also, direct financial cooperation was the main area of expenditure at the Country Office during the 2020–2021 biennium and such issues were similar to those raised in the previous audit conducted in 2017; and (iii) there had been no recent competitive selection process or approval from the regional Contract Review Committee for the engagement of vehicle rental companies. In addition, a number of issues with a moderate level of residual risk were noted, such as:

- Effectiveness and efficiency: (i) the Country Office had not yet implemented the recommendations of the 2021 Country Functional Review; (ii) the Country Office had not followed up with the Ministry of Public Health on weaknesses identified in the 2021 self-assessment of the direct financial cooperation implementing partner; and (iii) funding authorization and certification of expenditure reports for direct financial cooperation were not prepared in line with the original budget.

- Compliance: (i) due diligence (self-declaration) forms were not systematically obtained from vendors; (ii) there was a lack of transparency in the adjudication reports for procurement; (iii) there was no competitive tendering for the purchase of fuel; (iv) justification memorandums for direct financial cooperation were not fully completed; (v) funding authorization and certification of expenditure reports for direct financial cooperation and for direct implementation due during the audit period were filed late; and (vi) 69% of reports submitted to donors during the audit period were submitted late.
- Reliability and integrity: (i) there were no assurance activities (e.g. technical monitoring reports and post facto checks of supporting documentation on expenditure incurred by implementing partners carried out on expenditure under grant letters of agreement); and (ii) there was no proper process to ensure the integrity of the list of vendors used for sourcing.
- Safeguarding of assets: (i) some items purchased for handover to the Government in May 2020 were still in stock at the warehouse and handover notes for some of the items donated to the Ministry of Public Health were not available; and (ii) the recommendations of the security assessment had not been fully implemented, while for one field office premises the assessment had not been carried out at all.

33. **Country Office in Sierra Leone.** The internal controls implemented to mitigate the key risks identified at the Country Office in Sierra Leone were assessed as partially satisfactory, with some improvements required. The following high-level residual risk area was noted with regard to security risk measures: at the time of the audit, the Country Office had not yet implemented the five urgent recommendations addressed by the United Nations Department of Safety and Security in July 2022, including the installation of a public address system and smoke detectors. Smoke detectors were also the subject of a recommendation in 2018, following a fire that did not cause casualties but did cause damage to property. The audit also identified a number of issues with a moderate level of residual risk that should be addressed in a timely manner, such as:

- Effectiveness and efficiency of operations and programmes: (i) there was a lack of formal terms of reference for, and a lack of appointment of, focal points for the prevention of sexual exploitation and abuse; (ii) there was no assurance mechanism for grant letters of agreement (e.g. planning assurance activities in the justification memorandum, formalizing the scope and methods for field visits and spot checks); and (iii) balances in expired/expiring awards were not monitored in a timely manner.
- Reliability and integrity: (i) there was insufficient planning and conduct of assurance activities for direct financial cooperation (i.e. lack of evidence of technical monitoring and spot checks of supporting documentation, and no post facto verification of expenditure records); and (ii) the direct implementation mechanism was used for costs not allowed by the relevant policy.
- Safeguarding of assets: (i) there was a lack of formal and systematic prequalification of vendors for major goods and services categories; (ii) requests for proposals did not consistently provide the necessary information, such as detailed requirements specifications and the bid submission method; and (iii) handover notes for goods donated to the Government were not obtained and the procurement of equipment for third parties was not supported by proposals from the Government.

34. **Remediation actions for cybersecurity vulnerabilities.** This audit was part of the 2021 audit plan of work but had not been reported in the previous report of the Internal Auditor as it was still under

way at that time. The objective of the audit was to analyse the various issues impacting the rate of remediation of documented WHO cybersecurity vulnerabilities, which increase WHO's principal (cybersecurity) risk exposure, and to provide WHO management with recommendations for areas of improvement in current risk-mitigation strategies, as appropriate. The controls relevant for the management of cybersecurity vulnerability, and more precisely for the remediation of vulnerabilities, were found to be partially satisfactory, with major improvement required. Certain elements of the vulnerability management process were introduced at WHO in April 2020, after the vulnerabilities identified by an external assessment were released. At the time of that audit in October 2021, only 18% of the 271 identified vulnerabilities had been remediated. Vulnerability management activities had been expanded in late 2020 to include internally discovered vulnerabilities, when the Solution Risk Assessment process was introduced at WHO. This process is directly linked to the WHO Global Cybersecurity Policy (eManual section XIV) and the WHO Information Technology Project Methodology. The audit identified the following findings, some of them requiring prompt action by management: (i) there was slow remediation of the cybersecurity vulnerabilities detected by the external assessment in 2020, with the slowest progress noted at headquarters and the Regional Office for Africa, for vulnerabilities labelled as global; (ii) there was incomplete governance for vulnerability management, since internal governance/guidelines only cover vulnerabilities that were internally discovered through penetration testing as part of the Solution Risk Assessment process; (iii) there were inherent competing priorities for resources and funding, between information technology operations and cybersecurity, which impact the prioritization of vulnerability remediation (i.e. remediation of vulnerabilities may require that a significant portion of the information technology operating budget be diverted for that purpose, potentially impacting already planned activities, such as regular operations, projects, innovation and other activities); (iv) at the time of the audit, the rating of vulnerabilities placed a significant emphasis on the technical character of the vulnerability, based on a widely used vulnerability scoring calculator; while recognizing this to be a valid scoring mechanism, some stakeholders reported they would prefer ratings and prioritization to place more emphasis on the specific WHO business context; (v) although the Chief Information Officer and Chief Information Security Officer have provided several briefings to senior management (such as the Information Technology Committee and Directors of Administration and Finance in the WHO regions) over the last two years on the topic of cybersecurity, the vulnerability remediation effort has remained slow; (vi) although the efforts to coordinate activities are evident, a fragmented approach to remediation of vulnerabilities prevails (i.e. a regional versus a global focus), which may not be the best strategy to address cybersecurity risks in the context of WHO's highly interconnected environment; and (vii) at the time of the audit, all vulnerability tracking activities were recorded in an Excel spreadsheet, which is not an optimal platform as it does not facilitate the recording of all information and actions that took place from the time that the vulnerability was detected through to its closure (remediation).

**35. Project governance for the implementation of the new enterprise resource planning system (BMS).** An external consultancy firm was contracted to perform this audit under the supervision of the Office. The objective of the audit was to review and assess the project governance and oversight mechanisms in support of project execution activities, based on the state of the overall project as of December 2022, in order to identify potential high-risk areas and provide recommendations for risk-mitigation and contingency strategies, as relevant. The scope of the audit included key aspects of governance, assessing areas such as whether: (a) the project management integrates best business practices; (b) the planning and implementation activities conducted to date, as well as those scheduled for later stages, are adequate; (c) there is a reasonable expectation that through the implementation of the BMS, WHO will receive the anticipated benefits and outcomes; (d) adequate actions have been implemented or designed for the optimization of future business processes and the realization of anticipated business benefits is sustainable; and (e) change management for business processes and risks linked with the solution implementation have been reasonably mitigated to ensure the integration of effective control mechanisms. The audit report identified that a number of good practices were in place;

however, key audit findings included the following: (i) the current business case for the implementation of the BMS appears to be mainly driven by a system-replacement vision rather than a business/operational benefit vision; (ii) business benefits are not sufficiently articulated and realization is not closely monitored, creating the risk that the BMS project may not deliver the requirements that are fundamental for business and may miss opportunities for process optimizations; (iii) the required level of detail is missing in the change management strategy and the roll-out strategy is late considering the anticipated go-live dates; (iv) there is an inconsistent approach to project risk management and to the assessment and selection of internal controls; and (v) based on the initial process design reviews by the business subject matter experts, there is a realistic possibility that additional manual work will be required after the go-live date, which increases the risk of human error. A number of key recommendations in relation to these (and other) findings were made in the audit 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 plan of work for 2022, the Office performed two advisory assignments to assist management by providing insights and recommendations to improve the related risk management, governance and internal control environment. The recommendations contained in advisory reviews are for consideration by management but are not formally tracked by the Office for implementation.

38. **Mobile payment implementation project at the Regional Office for Africa.** The objective of the advisory review was to assess the effectiveness of risk management and control processes over mobile payments. At the time of the review, the implementation of the mobile payment project was ongoing; the review therefore focused on three countries that had deployed mobile money payments for vaccination campaigns, namely Côte d’Ivoire, Liberia and Sierra Leone. The Country Office staff members and Ministry of Health counterparts interviewed provided very positive feedback in relation to the mobile payment project in support of large vaccination campaigns. The direct benefits of mobile payments and the reduction of cash payments helped to decrease physical security risks; improve transparency and accountability; expedite payments; and reduce the potential for fraud and opportunity for other wrongdoings to a certain extent. Feedback received also included the indirect benefits of the project, such as the improved image of WHO, as well as providing opportunities for improved prevention of sexual exploitation and abuse risks related to the “power” of local officers responsible for the possession and distribution of cash payments. The following observations were reported to management: (i) challenges related to the sustainability and future of mobile money payments; (ii) obstacles to a standardized and consistent process in country offices across the African Region (the issues noted were caused by the fact that the current digital finance service providers use different system platforms and interfaces for mobile payments in countries); (iii) knowledge-sharing within WHO and collaboration with other United Nations agencies needs to be addressed to ensure that the opportunities available for integration of mobile payments with existing WHO processes are explored for optimum efficacy (such as the approach to sanction screening, integration within the Global Management System or the future BMS). A number of management initiatives were noted with respect to the above observations: in June 2022, WHO joined the “Better Than Cash Alliance” to improve cooperation with

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<sup>1</sup> World Health Organization, Charter of the Office of Internal Oversight Services (updated version of January 2023), Section C, “Advisory Services”, paragraph 12.

other United Nations agencies, and a training initiative was initiated with a third-party provider to train country offices on digital finance topics and promote more autonomous operation of country digital payment programmes.

39. **Mandatory training and iLearn monitoring.** Compliance with WHO policies and information notes on mandatory training has been a source of recurring audit observations and recommendations in many audits carried out by the Office in recent years. Specifically, the Office has reported recurring audit findings in relation to insufficient compliance with mandatory training for the non-staff categories of the WHO workforce, as well as in relation to weaknesses in the monitoring system for tracking the completion of non-staff training. In this context, the Office conducted a limited scope cross-cutting review in order to identify the potential root causes of such issues and make relevant recommendations to address them. The specific scope of this advisory review included but was not limited to the following: (i) a review of the WHO Mandatory Training Policy (2018) and relevant information notes on mandatory training; (ii) the identification of areas of potential improvement of internal controls over the management of mandatory training and the related records in the iLearn application; and (iii) a follow-up of previous key audit recommendations made by the Office in the area of mandatory training, with a focus on the non-staff category. The key findings from this review were as follows: (i) the WHO Mandatory Training Policy of 2018 has yet to be updated to ensure that it is aligned with subsequent information notes and other policies containing information on mandatory training, which require that non-staff members should also receive mandatory training; (ii) the registration and tracking of mandatory training for non-staff members in iLearn needs to be improved, as it was noted during recent audits that some non-staff members (i.e. consultants, holders of special services agreements or agreements for performance of work, or holders of other similar contracts) had not taken the required mandatory training modules – such as the courses entitled “United Nations Course on Prevention of Harassment, Sexual Harassment and Abuse of Authority” (now decommissioned), “United Nations Inter-Agency: To serve with Pride-Zero Tolerance for Sexual Exploitation and Abuse”, “Prevention of Sexual Exploitation and Abuse” (launched in November 2021) and “Cybersecurity Essentials and Preventing Phishing”; (iii) the compliance monitoring mechanism for the completion of mandatory training in iLearn, which was originally focused on monitoring WHO staff activities, is not adequate and is incomplete for non-staff categories. Despite its declared zero tolerance for sexual exploitation and abuse, WHO still runs a high risk in this area by not ensuring that all non-staff members (as described above) are covered and indeed comply with the mandatory training scheme. Accordingly, recommendations were made to address the above issues. The Office was informed that the World Health Emergencies Programme has established a manual system to help ensure that consultants working in the Emergency Programme enrol in WHO mandatory training courses; however, pending an integrated solution (i.e. in the iLearn application), the recommendations made would also help the Emergency Programme to strengthen the monitoring of training completion by non-staff members deployed under emergency arrangements.

40. In the context of other areas of advisory services during 2022, the Office continued to participate as an observer in the Project Board for the implementation of the new enterprise resource planning system, i.e. the BMS, and attends meetings of the WHO Global Risk Committee 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 conducted in 2022 include specific tests in relation to the integration of equity, gender, human rights and social determinants into the work of the audited entity. For that purpose, such tests consider seven data sets: policies/strategies; guidelines/tools; workplans; health information systems; publications; communication materials; and



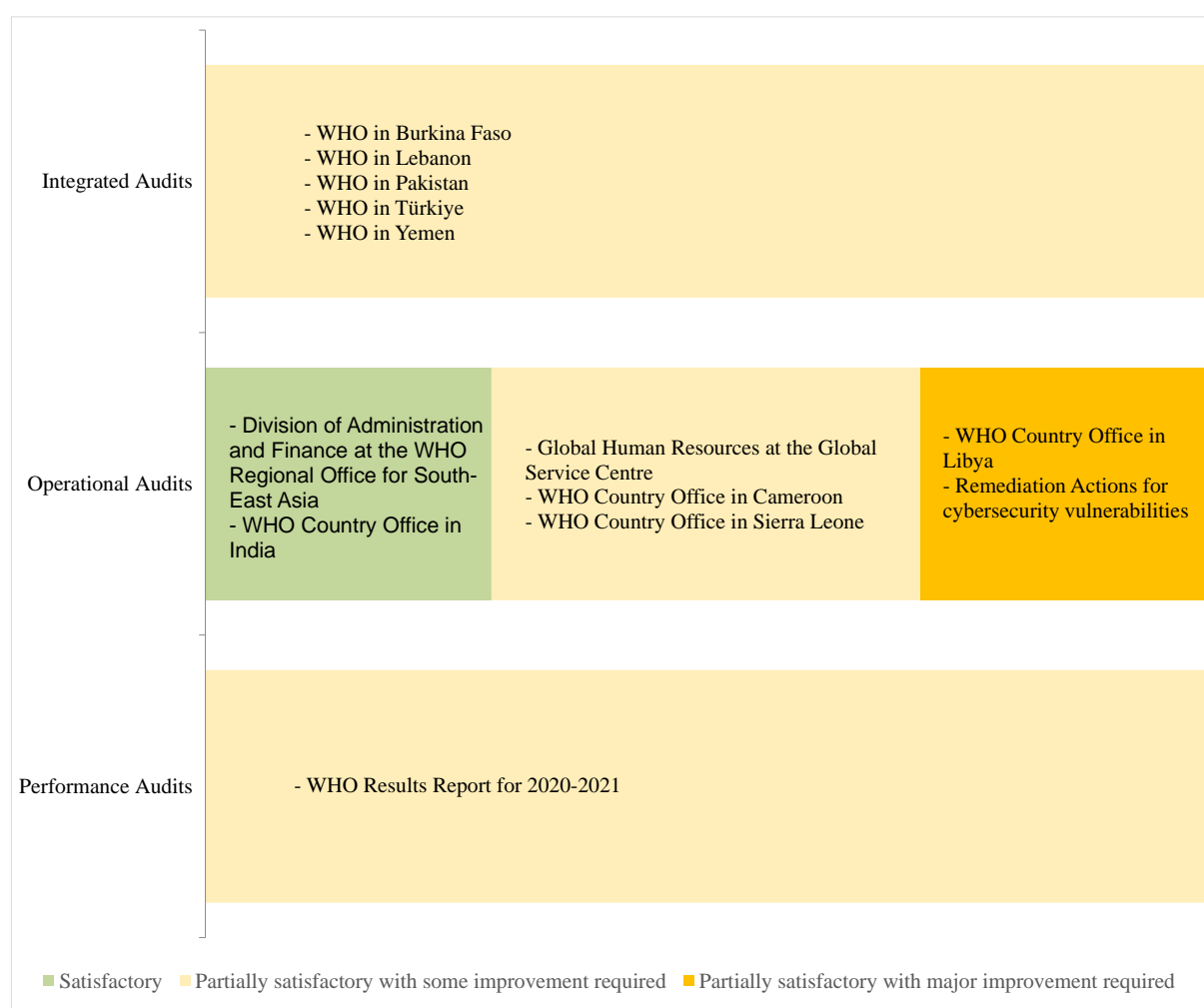
donor reports. Operational audits also routinely include recommendations on the need to strengthen the monitoring of the completion by non-staff members of mandatory training on the prevention of harassment, sexual harassment and abuse of authority, and on WHO's zero tolerance for SEAH. In 2022, the Office noted that general awareness was growing and that efforts were made 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 for the audits conducted in 2022 were found to be slightly higher than in 2021. In 2022, a total of 85% (11 of 13 audits) of the overall conclusions are within the tier 1 and tier 2 ratings – “satisfactory” or “partially satisfactory, with some improvement required” – compared with 80% in 2021 (92% in 2020). In 2022, two audits were rated “partially satisfactory, with major improvement required” (compared with three audits in 2021) and there was no audit rated as “unsatisfactory” (as in 2021). Fig. 1 contains a summary of the 2022 audit conclusions.

**Fig. 1: Audit ratings, by audit type for 2022**



43. Based on the audit work conducted in 2022, the Office identified the process areas with the lowest effectiveness of internal controls and, more significantly, the highest levels of residual risk (see Annex 2A) with a potential negative impact on the Organization's operations and achievement of results. These top areas, recurring from previous years, require the "holistic" attention of management and should be addressed in a cross-cutting, sustainable manner:

(a) **Improve assurance activities over direct financial cooperation, grant letters of agreement and direct implementation, including through timely assessments of implementing partners for direct financial cooperation.** As in previous years, the intended plans of some regional and country offices to conduct such activities have not been implemented in 2022; in most cases, this was reportedly owing to travel restrictions related to the COVID-19 pandemic and human resources limitations. As travel restrictions are generally easing, management should address this situation as a priority and explore alternative ways of working to achieve the required assurance. Increased attention is also required to implement corrective actions, including timely follow-up. Audit recommendations included the need to strengthen first-line (i.e. improved managerial supervision) and second-line assurance activities (i.e. by the appropriate compliance functions), and to systematically follow up with health ministries on the results of such activities. The new policies issued in 2022 by management should help increase controls in this area once fully operationalized, and the Office will continue to monitor progress.

(b) **Improve supply chain, vendor management and procurement processes.** As noted in the advisory review on goods procurement at regional and country offices during the COVID-19 pandemic performed by the Office in 2021 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 an efficient use of resources. The new enterprise resource planning system (the BMS) is expected to address reported weaknesses and improve controls in the area of supply chains.

(c) **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 the COVID-19 pandemic 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, identifying strategic gaps, and renewing and deepening collaboration between WHO and health ministries, as well as other key sectors and partners.

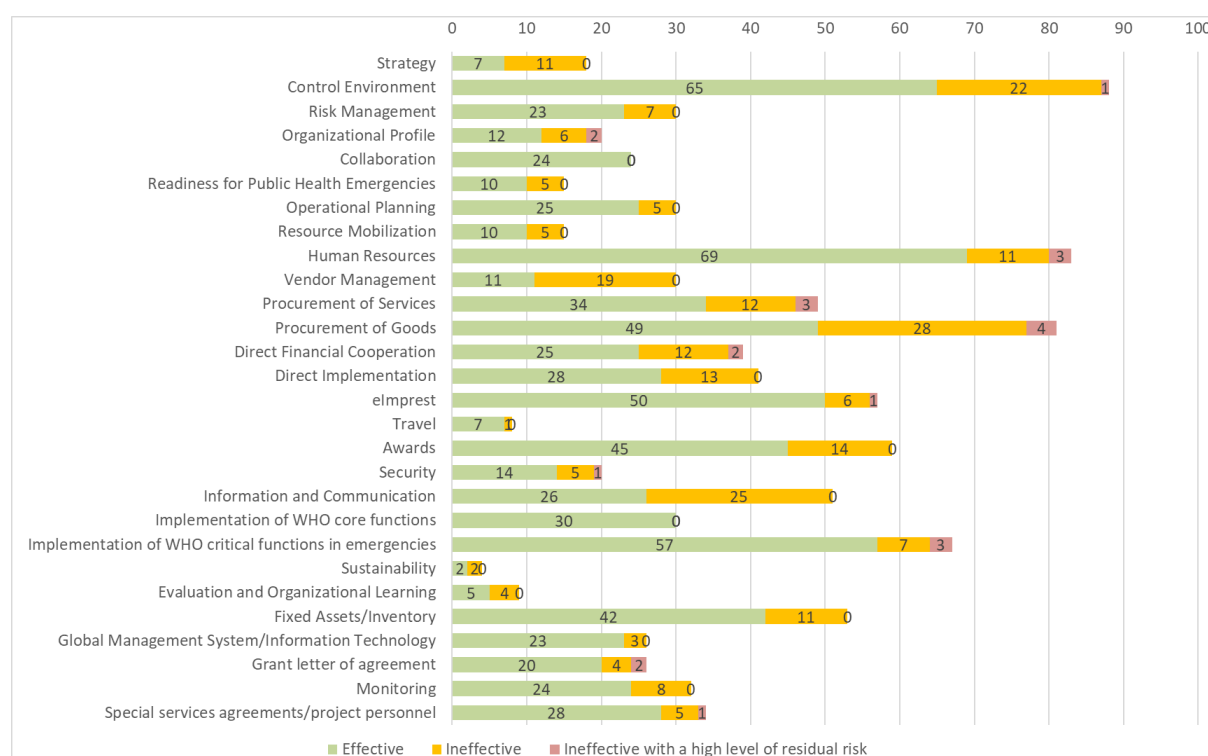
(d) **Prioritize resource allocation, particularly for non-emergency programmes, to enhance the profile of WHO country offices.** This includes the need to improve the available high-quality resources to implement human resources plans that better support staffing requirements for programme delivery; better align post descriptions and staff performance management and development assessments with staff functions; and improve the timeliness of human resources plan implementation (to address high vacancy rates).

(e) **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 suboptimal results for interventions and how they are able to be scaled up and sustained.

44. The Office has also identified systemic issues in relation to the absence of systematic reviews of research projects involving human subjects by the WHO Ethics Review Committee, which creates a risk for the Organization that the ethical principles that guide the conduct of research involving human subjects are not effectively applied. There is a need to improve the timeliness of donor reporting, which could create a reputational risk and a loss of funding for the Organization if unreasonably delayed. There is also a need to improve the evaluation and organizational learning of the work of country offices; to enhance independent accountability and oversight for performance and results; and to provide opportunities for organizational learning to inform policy for decision-making and support individual learning.

45. Based on the audit work performed in 2022, Fig. 2 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 each major process area (similar information is also presented in a different format in Annex 2A). The number of high residual risks, at 2.2%, decreased slightly in 2022 compared with previous years (3% of the total controls tested in 2021 and 2020 had a high level of residual risk). The overall effectiveness of controls tested was 73%<sup>1</sup> in 2022, which represents a slight increase over previous years (72% in 2021 and 2020). Therefore, the overall risk profile has remained stable despite the continued challenging operating environment in the context of the COVID-19 pandemic.

**Fig. 2: Operating effectiveness of internal controls, by process, for 2022 (n=number of tests performed)**



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

### **Analysis of root causes of recurring audit recommendations**

46. The Office conducted an analysis of the root causes of recurring audit issues with high or moderate residual risks. The preliminary analysis for a total of the 362 recommendations made in the 2021–2022 audit reports noted that auditees suggested root causes as follows: insufficient awareness of policy requirements (for 34% of the recommendations analysed); insufficient follow-up by management/staff members on the requirements (16%); insufficient staff/resources (15%); and heavy workload due to COVID-19 pandemic response (9%).

47. The next steps are to identify potential holistic solutions to address the recurring recommendations in a cross-cutting manner and revise audit procedures in order to improve consistency in identifying and reporting on root causes.

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

48. The Office has updated its meta-analysis of the results obtained from country office audits conducted during the period 2020–2022 in order to: (a) demonstrate the overall trends in the compliance with WHO’s rules and regulations across operating processes (see Annex 3A, which provides a summary trend analysis of audit findings at country offices, by process area and year, for the period 2020–2022); and (b) highlight the processes that represent the greatest overall challenges in terms of consistency in control effectiveness across regions (see Annex 3B).<sup>1</sup>

49. The results of the work conducted at country offices (see Annex 3A) demonstrate that during 2022, the trend in internal control effectiveness improved in 12 operational process areas and declined in the other five (vendor management, procurement of goods, awards, security and information, and communication), for two of which the percentage of effective controls decreased significantly. Annex 3B presents the Office’s analysis of regional differences in compliance, i.e. the comparative operating effectiveness of internal controls in country offices, consolidated by region over the same period (i.e. 2020–2022). Results reflect both consistent “good” performance in compliance (e.g. human resources) and “poor” performance (e.g. vendor management), as well as in some specific process areas in which performance varies materially.

### **Implementation of audit recommendations**

50. 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 open audit 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 monitoring and follow-up of audit recommendations – by both management and audit staff members – 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

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<sup>1</sup> For the main testing exercise, internal controls have been grouped under the elements of the 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.

notes that progress on implementing audit recommendations has slightly deteriorated, with 25.6% of outstanding recommendations being considered as “past due”, compared with 23.6% for the previous year. Overdue recommendations classified as having a high residual risk represent 6.9% of the total overdue recommendations. Nevertheless, the timeliness of implementation of audit recommendations needs to be improved, as only 35% of the recommendations with an implementation target date in 2022 have been implemented within the agreed time frames (compared to 32% with an implementation target date in 2021).

51. The Office has categorized the audit recommendations made in 2022 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).

52. Since the previous Health Assembly held in May 2022, the Office has received updates on the progress of implementation of its audit recommendations and was able to close 18 audits (see Annex 4). Table 1 highlights the respective annual implementation rates as of 23 January 2023, for all audit reports issued since 1 January 2020.

**Table 1: Comparative audit recommendation implementation rates, as of 23 January 2023 (2021 and 2022 audit reports)**

Recommendation status	Number of recommendations		Percentage of recommendations		Average days in advance/(late)	
	2021	2022	2021	2022	2021	2022
Implementation not yet due	208	168	63%	67%	–	–
Closed before or on the due date	12	28	4%	11%	20	32
Closed with delay	23	12	7%	5%	(48)	(102)
In progress overdue	49	19	15%	8%	(97)	(117)
Not started overdue	40	24	12%	10%	(49)	(42)
<b>Total*</b>	332	251	100%	100%	–	–

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

## INVESTIGATION

53. 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, such as fraud, corruption, collusion, theft, sexual exploitation and abuse, workplace and sexual harassment, abuse of authority, retaliation and other breaches of the obligations of WHO staff members and other personnel; and
- allegations of fraud, corruption, sexual misconduct and other wrongdoing by contractors, implementing partners and other third parties, committed to the detriment to WHO and which are contrary to the terms and conditions of their contractual agreement with WHO.

54. The Office conducts investigations in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators, the WHO policy

framework for preventing and addressing misconduct and the Office's investigation guidelines, as relevant.

55. The investigative approach adopted by the Office, from receipt of a report of concern to conclusion of the investigation, was described in detail in the Office's report to the Seventy-fifth World Health Assembly,<sup>1</sup> and apart from the decision that the Office will assume the responsibility for receiving and reviewing reports of concern submitted through the Integrity Hotline, that approach has not changed in 2022.

### **Staffing and resources**

56. In 2022, the Office's investigation function had six approved posts, including an appointed head of investigation, four investigators and one support staff member.

57. Throughout 2022, following Executive Board's adoption of decision EB150(23) (2022) and the temporary suspension of Financial Rule XII, paragraph 112.1, the Office's investigation function was split into two units, i.e. the responsibility for investigating allegations of sexual misconduct and abusive conduct was separated from the responsibility for investigating other forms of misconduct. A Head of Investigation ad interim was responsible for investigating sexual misconduct and abusive conduct, with the same privileges and accesses as the Director of the Office. The Office also relied heavily on the use of investigative consultants and temporary staff members to deliver on its mandate, with 19 additional full-time personnel and an investigative consulting firm supporting its investigations.

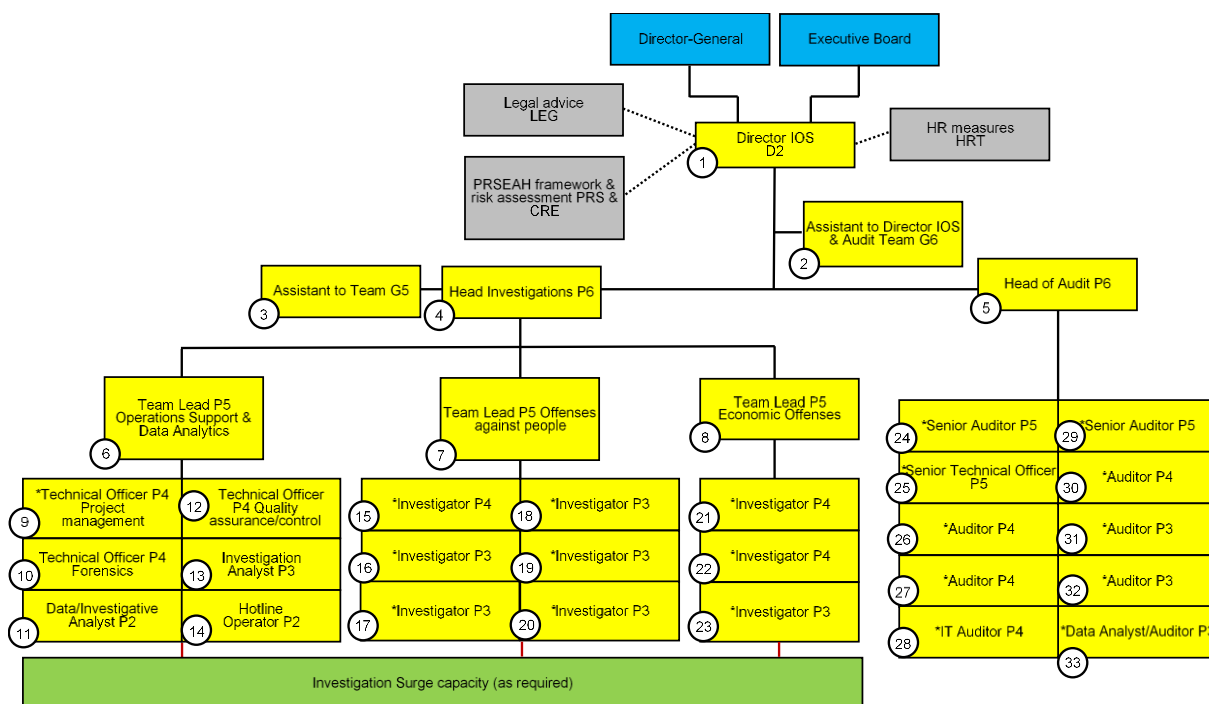
58. In October 2022, a Head Investigation was appointed to the Office, and in November 2022, a reformed structure for the investigation function was approved by the Director-General, as shown in Fig. 3, the implementation of which started in January 2023. The new structure comprises a single Head Investigation reporting to the Director of the Office, as well as 18 fixed-term positions in the professional category and one staff position in the general service category, to be augmented by temporary staff members and investigative consultants, as required.

59. The new structure includes three investigative teams responsible for: (i) investigation of proscribed practices, including fraud and economic offences; (ii) investigation of abusive workplace conduct, including sexual exploitation and abuse and sexual harassment, and other forms of abusive conduct; and (iii) an operational support unit, including the responsibility for policy development, intake and preliminary assessment of reports of concern, quality assurance, and support for forensic data analysis.

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<sup>1</sup> Document A75/36.

**Fig. 3: Approved structure for the investigation function within the Office of Internal Oversight Services**



60. The recruitment of 15 new staff positions within the new structure has been an intensive top-down process and is expected to be completed by mid-2023. In January 2023, pending the recruitment of staff in order to immediately augment resources, the Office established a roster of senior investigative consultants and to date has recruited 16 additional consultants to support its investigations.

61. As previously reported, the review and update of the Office's investigation procedures and processes to ensure compliance with the new WHO comprehensive policy framework on preventing and addressing misconduct and best investigative standards is also ongoing and is planned to be completed by the end of May 2023. Additional policies and tools are in development, including a new investigation policy framework and a project to establish an end-to-end case-management system.

## Overview of investigation activities

62. As detailed in Tables 2 and 3 below, in 2022 the Office handled 862 cases, including 374 cases carried forward from 2021 and 488 cases received in 2022, which represents an 85 % increase over 2021. The Office closed 145 cases – 61 cases by closure memorandum following a preliminary assessment and 84 cases following a full investigation or closure report. Of the cases closed after full investigation, 36 were found to be substantiated, which represents a 56% increase over the number of cases substantiated in 2021. These 36 substantiated cases are detailed in Annex 5 (i.e. the cases related to WHO). They include 10 reports of sexual misconduct, six reports involving other abusive workplace conduct and six reports involving proscribed practices.

**Table 2: Statistics on caseload, 2020 to 2022<sup>1</sup>**

Case load	2020	2021	2022
Number of cases carried over	248	300	374
Number of cases received	143	166	488
<b>Total number of allegations for investigation</b>	<b>391</b>	<b>466</b>	<b>862</b>
Number of cases closed	(91)	(92)	(145)
<b>Balance of cases as at 31 December</b>	<b>300</b>	<b>374</b>	<b>717</b>
Number of investigation reports issued	29	30	84
Number of cases substantiated	17	23	36
Number of cases unsubstantiated/unsolved/unfounded	12	7	48

63. In 2022, in accordance with the agreed prioritization, WHO focused the allocation of resources on investigations of sexual misconduct. Investigative capacities in this area were scaled up through the establishment of a dedicated unit of 19 team members, including two fixed-term staff members; 14 consultant investigators; and three administrative/operations support temporary personnel. As a result, the backlog of 38 sexual misconduct allegations was fully cleared by May 2022, and new allegations have since been addressed within the 120-day benchmark for completing such investigations. In 2022, 80 cases of sexual misconduct were closed, including the 21 cases relating to the Democratic Republic of the Congo which were referred to the United Nations Office of Internal Oversight Services for further consideration in accordance with the Memorandum of Understanding established for this purpose.

64. While investigations of sexual misconduct have been prioritized, most allegations (76% of those received in 2022) continued to involve other forms of misconduct. Although 65 additional cases were concluded in this area, the overall caseload greatly exceeded the Office's investigative capacity and entailed a continued increase of open cases.

65. At the end of 2022, the Office had a total of 717 open cases, including 372 cases involving proscribed practices and 345 cases of abusive workplace conduct. Open cases included 403 cases carried forward from 2022 and a backlog of 314 cases from previous years. A dedicated intake team is conducting a reassessment of those cases to ensure effective, coherent and risk-based disposition of the backlog by year end 2023.

## Case trends

66. In 2022, the Office received 488 new allegations, a significant (193%) increase compared with 2021. Allegations of abusive workplace conduct, in particular, saw an exponential (350%) increase, from 70 reports received in 2021 to 313 reports in 2022 (see Table 3). Most of the allegations received relate to workplace harassment, discrimination and abuse of authority (174), followed by sexual exploitation and abuse (71), sexual harassment (46) and retaliation (22). Allegations involving proscribed practices also saw a significant (82%) increase, from 96 reports received in 2021 to 175 reports in 2022.

<sup>1</sup> The total number of reports issued for 2022, includes matters closed by a case closure memorandum at various stages of the investigation.



**Table 3: Trends in cases by allegation type, 2020 to 2022**

<b>Allegation type</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Corruption	7	2	10
Failure to comply with professional standards	13	11	30
Fraud	40	54	64
Recruitment irregularity	13	8	42
Other	27	21	29
<b>Total (proscribed practices)</b>	<b>100</b>	<b>96</b>	<b>175</b>
Harassment and abuse of authority	27	39	171
Sexual harassment	8	16	46
Retaliation	2	9	22
Sexual exploitation and abuse	6	6	71
Discrimination	–	–	3
<b>Total (prohibited workplace conduct)</b>	<b>43</b>	<b>70</b>	<b>313</b>
<b>Grand total</b>	<b>143</b>	<b>166</b>	<b>488</b>

67. The Office considers that the overall increase in reported allegations can be attributed to expanded outreach and awareness-raising, and is a welcome sign of improved trust in reporting and accountability systems in 2022. It is expected that this trend will continue and that the Office will need to handle a case load of about 1200 allegations in 2023, i.e. including about 500 anticipated new allegations and 717 open cases.

68. Under the reformed investigation structure, the Office places increased focus on preliminary assessment at intake in order to ensure a prompt, coherent and risk-based triage and prioritization of allegations for investigation. As such, it is expected that once fully staffed, the reformed investigation structure will be able to absorb all new allegations moving forward. However, approximately 47 additional full-time investigators would be required to meet the Organization's strategic objectives and clear the 700 cases open from previous years by the end of 2023.

### **Cases by office and region**

69. Table 4 shows the breakdown of cases at headquarters, by region and major office. The number of reported cases reflects the overall increase, with the majority of allegations stemming from the African and the Eastern Mediterranean regions.

**Table 4: Cases by region and major office**

<b>Major office</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Africa	44	37	161
Americas	1	3	–
South-East Asia	12	6	39
Europe	16	11	37
Eastern Mediterranean	36	43	137

Western Pacific	4	1	16
Headquarters	26	27	75
<b>Total WHO</b>	<b>139</b>	<b>128</b>	<b>465</b>
UNAIDS	19	11	16
UNICC	2	3	–
UNITAID	1	1	5
Other	1	–	2
<b>Total non-WHO</b>	<b>23</b>	<b>15</b>	<b>23</b>
<b>Grand total</b>	<b>162</b>	<b>143</b>	<b>488</b>

70. The forced teleworking imposed by the COVID-19 pandemic continued to impair ways of working during 2022. However, the Office maintained the 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, in particular those involving complex matters.

## ASSESSMENT OF CORPORATE RISKS

71. 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.

72. 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 2022 and prior years, as well as the work planned for 2023, against the principal risks, the results of which are set out in Annex 6. The work of the Office will continue to be mapped to these principal risks and the follow-up of related recommendations on significant risks and risk-response actions identified by management. For example, in 2022 the Office conducted audits of country offices affected by emergencies, such as Pakistan and Yemen.

## REGION OF THE AMERICAS

73. 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 2022 report to the Pan-American Sanitary Bureau that the Office had observed that the Bureau had maintained an effective and efficient administrative response to the challenges of the COVID-19 pandemic in 2022, through the deployment of information technology tools to facilitate the control of decentralized administrative and operational activities. The Organization also maintained a firm budgetary control over general operating costs and the costs of human resources. These observations were reflected in the absence of “unsatisfactory” ratings for any of the internal audit assignments in 2022. This is the fifth consecutive year with no “unsatisfactory” ratings overall, and the sixth year with no “unsatisfactory” ratings for country offices, suggesting the continuing overall adequacy of internal controls throughout the Pan-American Sanitary Bureau. The Office of Internal Audit also observed that the duration of emergencies in recent years, including the

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

COVID-19 and monkeypox/mpox emergencies, has impacted the administrative arrangements of the Pan-American Sanitary Bureau, and that since 2020 its “special emergency procedures”, which relax some important internal controls, have become normalized rather than exceptional. In this context, the Office of Internal Audit noted that if emergency conditions are prolonged further into the future, some revisions of the Pan-American Sanitary Bureau rules may be appropriate to normalize the ostensibly special arrangements.

74. The Auditor General further reported that, based on the internal audit activity undertaken in 2022 and its participation in day-to-day organizational activities (including its role as observer 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 on the internal control environment of the Pan-American Sanitary Bureau in 2022 is that it continued to provide a reasonable assurance of the accuracy and timely recording of transactions, assets and liabilities, and of the safeguarding of assets. However, it was stated that with the ongoing weaknesses in second-line activity (management monitoring of internal controls), it remains possible for officials to override internal controls. The Office of Internal Audit therefore continues to draw attention to the desirability of enhancing formal second-line arrangements in order to protect the Pan-American Sanitary Bureau from related risks. Alongside the evolving assurance mapping and enterprise risk management processes, a more effective second line should contribute to articulating more clearly the interconnections between the Organization’s objectives, risks and risk-mitigating internal controls, as well as to identifying internal control violations.

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

75. The Health Assembly is invited to note the report; it is further invited to provide guidance in respect of the following questions:

- What additional information or analysis arising from the work of the Office, and which could be included in future reports, would help Member States in their assessment of the overall internal control, risk management and governance environment in WHO?
- Are there any particular areas or issues that Member States would request that the Office consider including in its plan of work for 2024?

## ANNEX 1

## STATUS OF OPEN INTERNAL AUDIT RECOMMENDATIONS AS AT 23 JANUARY 2023

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	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	Implementation rate (excluding not yet due)	Percentage of overdue implementation *	High residual risk overdue not closed	Comments on changes since previous status report
<b>Audit reports of 2017 workplan</b>																		
17/1079	WHO Headquarters	HQ/DGO	2017-12	Closed	50	0	0	4	46	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	Closed	7	0	0	1	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
17/1106	Country Office in Cameroon	RD/AFRO	2018-02	Closed	34	0	0	6	28	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 2018 workplan</b>																		
18/1126	WHO in Ethiopia	RD/AFRO	2018-08	Closed	62	0	0	5	57	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	Closed	39	0	0	3	36	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	4.5	45	0	0	9	36	45	0	0	9	36	80%	20%	2	No recommendations closed during the period
18/1138	Payroll at the Global Service Centre	ADG/BOS	2019-04	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
18/1152	Integrated audit of the Department of Service Delivery and Safety WHO Headquarters	ADG/UHL	2019-01	4.1	63	0	28	10	25	63	0	3	1	59	94%	6%	3	34 recommendations closed during the period
<b>Audit reports of 2019 workplan</b>																		
19/1161	WHO in South Sudan	RD/AFRO	2019-06	3.7	54	0	2	2	50	54	0	0	1	53	98%	2%	1	3 recommendations closed during the period
19/1164-1	Country office in the Democratic Republic of the Congo	RD/AFRO	2019-11	3.4	45	0	6	10	29	45	0	1	13	31	69%	31%	7	2 recommendations closed during the period
19/1167	WHO in Mozambique	RD/AFRO	2019-07	3.7	52	0	1	2	49	52	0	0	2	50	96%	4%	2	1 recommendation closed during the period
19/1171	WHO in Sudan	RD/EMRO	2020-01	3.1	93	0	13	17	63	93	0	6	4	83	89%	11%	4	20 recommendations closed during the period
19/1172	WHO in Iraq	RD/EMRO	2019-10	Closed	46	0	0	2	44	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	Closed	59	0	0	5	54	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	Closed	31	0	0	2	29	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	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	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
19/1181	WHO in Syria	RD/EMRO	2020-03	3.0	32	0	0	6	26	32	0	0	6	26	81%	19%	1	Follow-up in progress for some overdue recommendations
<b>Audit reports of 2020 workplan</b>																		
20/1167	WHO in Nepal	RD/SEARO	2020-07	Closed	39	0	0	1	38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1170	Special purpose audit of the Emergency Health and Nutrition Programme in Yemen	RD/EMRO	2020-12	Closed	3	0	0	2	1	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	Closed	24	0	0	1	23	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1175	Headquarters New Building project	ADG/BOS	2020-12	Closed	8	0	1	1	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
20/1177	WHO Office in West Bank and Gaza	RD/EMRO	2021-01	2.2	22	5	8	5	4	22	0	0	3	19	86%	14%	0	15 recommendations closed during the period
20/1186	WHO in Kenya	RD/AFRO	2020-05	2.8	31	0	2	23	6	31	0	0	18	13	42%	58%	2	7 recommendations closed during the period
20/1187	Regional Office for Europe	RD/EURO	2020-07	Closed	12	0	2	5	5	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	2.1	10	0	0	7	3	10	0	0	7	3	30%	70%	0	No recommendations closed during the period
20/1191	WHO Country Office in Bangladesh	RD/SEARO	2021-02	Closed	16	0	0	5	11	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 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	Closed	20	0	2	7	11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1200	Information Technology Operations in the WHO Eastern Mediterranean Region	RD/EMRO	2021-05	1.8	13	4	0	5	4	13	0	4	2	7	54%	46%	3	3 recommendations closed during the period
21/1201	WHO in Angola	RD/AFRO	2021-08	1.5	37	11	5	12	9	37	0	3	16	18	49%	51%	2	9 recommendations closed during the period
21/1204	Recruitment process and Stellis	ADG/BOS	2021-09	1.5	23	12	11	0	0	23	0	2	21	0	0%	100%	7	No recommendations closed during the period
21/1205	Country Office in Uzbekistan	RD/EURO	2021-06	Closed	11	4	7	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1206	WHO in Zimbabwe	RD/AFRO	2021-06	1.7	32	2	2	23	5	32	0	0	17	15	47%	53%	7	10 recommendations closed during the period
21/1207	Audit of Password Management and Privileged Access Controls	ADG/BOS	2021-09	1.5	15	14	1	0	0	15	7	2	3	3	38%	33%	4	3 recommendations closed during the period

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	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	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
21/1208	General Management and Coordination Cluster at the WHO Regional Office for Africa	RD/AFRO	2021-11	1.3	24	12	12	0	0	24	0	0	16	8	33%	67%	3	8 recommendations closed during the period
21/1209	WHO in Iran	RD/EMRO	2021-10	1.4	20	12	0	2	6	20	0	0	2	18	90%	10%	1	12 recommendations closed during the period
21/1210	WHO in Nigeria	RD/AFRO	2021-12	1.3	35	35	0	0	0	39	3	0	16	20	56%	41%	5	20 recommendations closed during the period
21/1211	Business Operations Services Department at the WHO Regional Office for the Eastern Mediterranean	RD/EMRO	2022-01	1.2	18	18	0	0	0	18	0	11	2	5	28%	72%	1	5 recommendations closed during the period
21/1213	WHO in Somalia	RD/EMRO	2021-12	1.2	21	21	0	0	0	21	0	13	0	8	38%	62%	4	8 recommendations closed during the period
21/1219	WHO Country Office in Gabon	RD/AFRO	2022-03	Closed	11	11	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1220	WHO Country Office in Sri-Lanka ***	RD/SEARO	2022-02	1.0	5	5	0	0	0	7	0	4	0	3	43%	57%	0	3 recommendations closed during the period
21/1218	WHO in Papua New Guinea ***	RD/WPRO	2022-03	1.0	40	40	0	0	0	35	0	0	1	34	97%	3%	0	34 recommendations closed during the period
21/1217	Remediation Actions for Cybersecurity Vulnerabilities ****	ADG/BOS	2022-06	0.8	N/A	N/A	N/A	N/A	N/A	10	7	0	2	1	33%	20%	1	1 recommendation closed during the period
<b>Audit reports of 2022 workplan</b>																		
22/1236	WHO in the Republic of Türkiye	RD/EURO	2022-09	0.5	N/A	N/A	N/A	N/A	N/A	27	4	2	6	15	65%	30%	4	15 recommendations closed during the period
22/1224	WHO in Lebanon	RD/EMRO	2022-05	0.8	N/A	N/A	N/A	N/A	N/A	26	3	8	12	3	13%	77%	2	3 recommendations closed during the period
22/1229	WHO in Burkina Faso	RD/AFRO	2022-06	0.8	N/A	N/A	N/A	N/A	N/A	27	6	0	1	20	95%	4%	1	20 recommendations closed during the period
22/1226	Regional Office for the South East Asia	RD/SEARO	2022-05	0.8	N/A	N/A	N/A	N/A	N/A	8	0	6	0	2	25%	75%	0	2 recommendations closed during the period
22/1235	Country Office in India	RD/SEARO	2022-09	0.5	N/A	N/A	N/A	N/A	N/A	10	5	5	0	0	0%	50%	0	No recommendations closed during the period
22/1237	Audit of Global Human Resources at the Global Service Centre	ADG/BOS	2022-09	0.5	N/A	N/A	N/A	N/A	N/A	12	10	2	0	0	0%	17%	0	No recommendations closed during the period
22/1233	Audit of the WHO Results Report 2020-21	DG	2022-11	0.3	N/A	N/A	N/A	N/A	N/A	16	16	0	0	0	100%	0%	0	Not yet due
22/1239	Country Office in Libya	RD/EMRO	2023-01	0.2	N/A	N/A	N/A	N/A	N/A	23	23	0	0	0	100%	0%	0	Not yet due
22/1240	WCO in Cameroon	RD/AFRO	2023-01	0.2	N/A	N/A	N/A	N/A	N/A	24	24	0	0	0	100%	0%	0	Not yet due

Audit No.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	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	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
22/1241	Country Office in Sierra Leone	RD/AFRO	2022-11	0.4	N/A	N/A	N/A	N/A	N/A	11	10	1	0	0	0%	9%	1	No recommendations closed during the period
22/1232	WHO in the Islamic Republic of Pakistan **	RD/EMRO	2023-01	N/A	N/A	N/A	N/A	N/A	N/A	45	45	N/A	N/A	N/A	N/A	N/A	N/A	Final report not yet issued
22/1234	WHO in Yemen **	RD/EMRO	2023-01	N/A	N/A	N/A	N/A	N/A	N/A	22	22	N/A	N/A	N/A	N/A	N/A	N/A	Final report not yet issued

**Total**

<b>1220</b>	<b>206</b>	<b>103</b>	<b>185</b>	<b>726</b>	<b>992</b>	<b>185</b>	<b>73</b>	<b>181</b>	<b>553</b>
100.0%	16.9%	8.4%	15.2%	59.5%	100.0%	18.6%	7.4%	18.2%	55.7%

<b>68</b>
6.9%

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

\*\* The report is still in draft.

\*\*\* In February 2022 the report was still in draft, hence the discrepancy in the total number of recommendations between now and the previous update.

\*\*\*\* The draft report was not available at the time of issuing the dashboard in 2022.

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

Criteria	Number of years since report issued
Final report issued less than 1 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 implementation*
More than 50% overdue	> 50%
Between 15% and 50% overdue	15% to 50%
Less than 15% overdue	< 15%

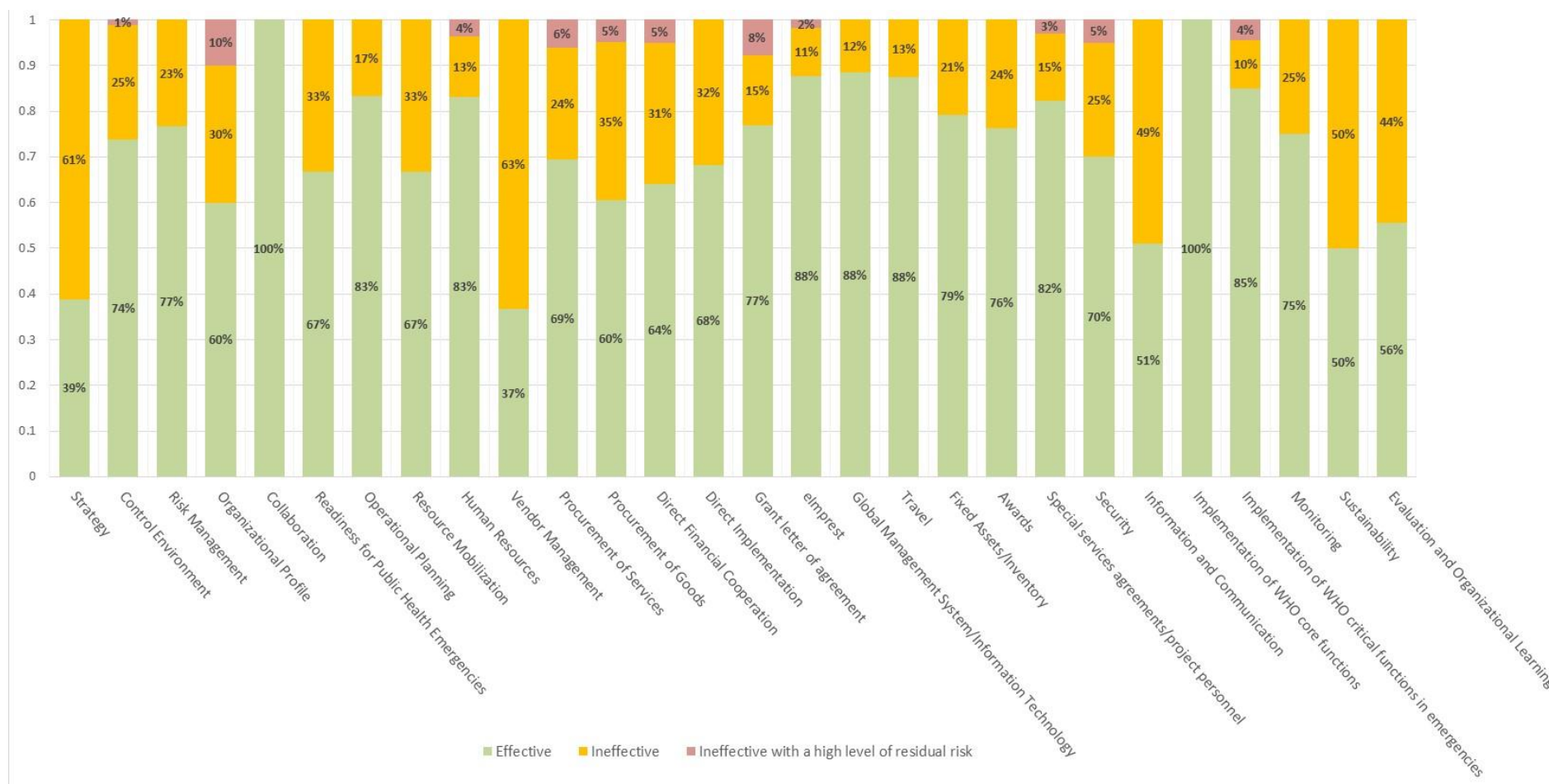
Criteria	High Residual Risk overdue not closed
Response from auditee not yet due	N/A
One or more recommendations of high significance overdue	> = 1
No recommendations of high significance overdue	0

Criteria	High priority overdue not closed
Response from auditee not yet due	N/A
One or more recommendations of high significance and low implementation effort overdue	> = 1
No recommendations of high significance and low implementation effort overdue	0



## ANNEX 2A

### BREAKDOWN OF AUDIT CONTROLS TESTED IN 2022, BY AUDIT RISK CATEGORY, CONTROL EFFECTIVENESS AND RESIDUAL RISK



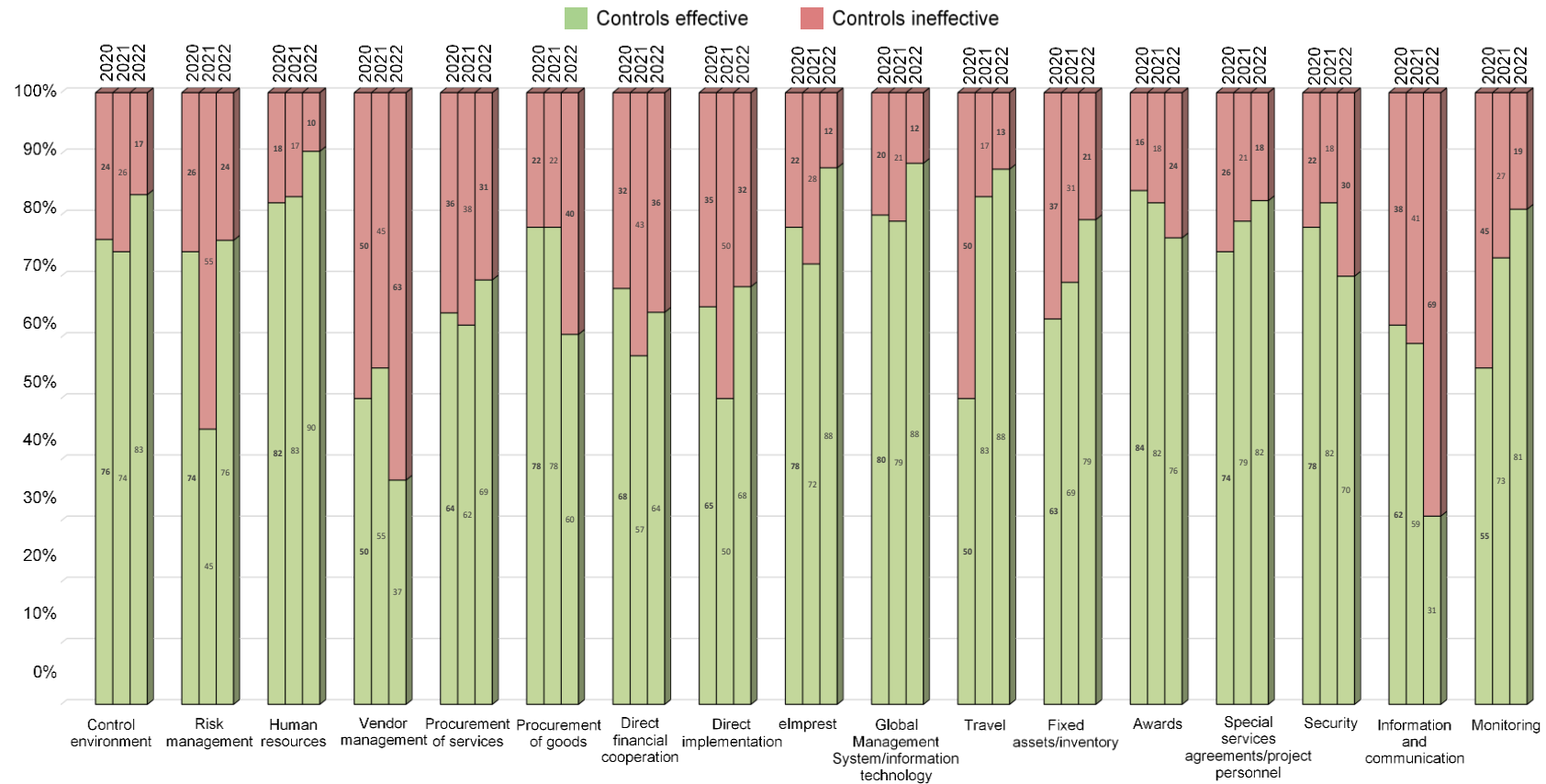
## ANNEX 2B

## BREAKDOWN OF INTERNAL 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 IN THE PERIOD 2020-2022



## ANNEX 3B

**OPERATING EFFECTIVENESS OF INTERNAL CONTROLS, AS REPORTED IN THE OPERATIONAL  
SECTION OF AUDITS OF COUNTRY OFFICES CONDUCTED IN THE PERIOD 2020-2022**

Summary of effectiveness of internal controls, Organization-wide, by region, for the period 2020–2022						
Overall control effectiveness 2020–2022	WHO (30 audits)	Africa (11 audits)	Eastern Mediterranean (9 audits)	Europe (3 audits)	South-East Asia (5 audits)	Western Pacific (2 audits)
	<b>73%</b>	<b>73%</b>	<b>72%</b>	<b>75%</b>	<b>76%</b>	<b>68%</b>
Control environment	77%	80%	74%	90%	75%	73%
Risk management	64%	71%	71%	33%	77%	43%
Human resources	86%	90%	84%	88%	82%	77%
Vendor management	48%	53%	58%	17%	50%	17%
Procurement of services	67%	75%	64%	60%	65%	70%
Procurement of goods	72%	76%	56%	79%	84%	75%
Direct financial cooperation	60%	53%	81%	Not tested	50%	62%
Direct implementation	61%	56%	64%	Not tested	71%	Not tested
eImprest	75%	76%	78%	80%	76%	64%
Global Management System/information technology	82%	78%	88%	100%	80%	78%
Travel	71%	56%	86%	100%	100%	50%
Fixed assets/inventory	73%	69%	76%	78%	89%	50%
Awards	83%	80%	76%	92%	88%	86%
Special services agreements/project personnel	75%	84%	65%	100%	58%	75%
Security	75%	75%	81%	75%	88%	25%
Fellowships	100%	100%	Not tested	Not tested	Not tested	100%
Information and communication	53%	56%	54%	33%	57%	50%
Monitoring	70%	70%	61%	75%	75%	100%

## ANNEX 4

### LIST OF AUDITS CLOSED SINCE FEBRUARY 2022 (AS AT JANUARY 2023)

<b>Audit no.</b>	<b>Audit title</b>	<b>Date of final report</b>	<b>Closing date</b>	<b>Months to close the audit</b>
17/1079	Operational audit of WHO headquarters	2017/12	2022/05	52
17/1103	Office 365 Cloud email	2018/02	2022/10	55
17/1106	WHO Country Office in Cameroon	2018/02	2023/01	58
18/1126	Integrated audit of WHO in Ethiopia	2018/08	2023/01	52
18/1129	Integrated audit of WHO in Liberia	2018/05	2022/12	54
18/1138	Payroll at Global Service Centre	2019/04	2022/05	37
19/1172	Integrated audit of the WHO Country Office in Iraq	2019/10	2022/08	34
19/1175	WHO in Indonesia	2020/01	2023/01	36
19/1177	WHO Health Emergencies Programme at Regional Office for the Eastern Mediterranean	2019/12	2022/07	30
20/1167	Integrated audit of WHO in Nepal	2020/07	2022/05	22
20/1170	Special Purpose audit of Emergency Health and Nutrition Programme in Yemen	2020/12	2022/07	19
20/1173	WHO Country Office in Yemen	2020/07	2022/05	22
20/1175	Headquarters New Building Project	2020/12	2022/04	15
20/1187	Regional Office for Europe	2020/07	2023/01	30
20/1191	WHO Country Office in Bangladesh	2021/02	2023/01	23
21/1198	Polio Eradication Department at Regional Office for the Eastern Mediterranean	2021/04	2022/09	17
21/1205	WHO Country Office in Uzbekistan	2021/06	2023/01	19
21/1219	WHO Country Office in Gabon	2022/03	2022/09	6

## ANNEX 5

## SUMMARY OF SUBSTANTIATED INVESTIGATIONS REPORTS ISSUED IN 2022

HR Reference <sup>1</sup>	Location	Summary	Management decision
IR 2022/01	Country office	A WHO staff member engaged in sexual harassment towards a former consultant.	No decision taken yet.
IR 2022/02	Country office	A WHO staff member transmitted images of a pornographic nature from his official email account.	No decision taken yet.
IR 2022/03	Country office	A WHO staff member did not declare his conflict of interest when engaging a company to supply a weekly newspaper to the Country Office.	Written censure.
IR 2022/04	Country office	A WHO staff member engaged in sexual exploitation and abuse towards local women and was involved in undeclared conflicts of interest and an attempt to corrupt a procurement process.	No decision taken yet.
IR 2022/05	Country office	A WHO staff member failed to abstain from acts that could be perceived as sexual exploitation and abuse.	No decision taken yet.
IR 2022/06	Country office	A WHO consultant engaged in sexual harassment towards a United Nations Volunteer.	Termination of the consultant contract, if still running.
IR 2022/07	Country office	A WHO staff member instilled fear of retaliation and lack of trust in the Organization with his management style.	Dismissal.
IR 2022/08	Country office	A WHO staff member engaged in sexual exploitation and abuse towards a local woman.	No decision taken yet.
IR 2022/09	Country office	A WHO staff member colluded with a colleague and a vendor to steer contracts to companies controlled by the vendor.	No decision taken yet.
IR 2022/10	Country office	A WHO staff member colluded with a colleague and a vendor to steer contracts to companies controlled by the vendor.	No decision taken yet.
IR 2022/11	Country office	A WHO staff member had a sexual relationship with a local woman and gave her financial support.	No decision taken yet
IR 2022/12	Country office	A WHO contractor took local women into his hotel room and gave financial support to one of them and her family, including gifts and clothes.	No decision taken yet
IR 2022/13	Country office	A WHO consultant engaged in sexual exploitation and abuse, attempted rape, unauthorized outside activity and abuse of authority.	No decision taken yet.
IR 2022/14	Country office	WHO staff member engaged in abusive conduct against staff members and other personnel assigned to the regional office.	Dismissal.
IR 2022/15	Country office	A WHO staff member engaged in harassment, racist remarks, abuse of authority and nepotism towards staff members, which created a toxic environment.	Dismissal.
IR 2022/16	Country office	A WHO contractor had a sexual relationship with a local woman and gave her financial support.	No decision taken yet.
IR 2022/17	Country office	A WHO staff member falsely reported the loss of a United Nations Laissez-Passer (UNLP) and failed to return it when he left WHO.	No decision taken yet.

<sup>1</sup> See document A76/24.

HR Reference <sup>1</sup>	Location	Summary	Management decision
IR 2022/18	Country office	A WHO contractor engaged in harassment, sexual harassment and failure to comply with professional standards towards a staff member.	No decision taken yet.
IR 2022/19	Country office	A WHO staff member damaged a colleague's reputation by providing inaccurate information to a magazine and failed to follow up on harassment concerns reported by the staff member.	No decision taken yet.
IR 2022/20	Country office	A WHO staff member engaged in sexual harassment towards a colleague via sexual assault, by engaging in sexual acts without her consent.	Dismissal would have been warranted if the staff member was still in service.
IR 2022/21	Country office	A WHO staff member failed to comply with professional standards.	No decision taken yet.
IR 2022/22	Country office	A WHO staff member engaged in sexual harassment against a colleague by kissing her on the lips without her consent.	Dismissal.
IR 2022/23	Country office	A WHO staff member engaged in domestic violence, abuse of authority and misuse of diplomatic immunity towards a local woman, and in failure to fulfil private obligations.	No decision taken yet.
IR 2022/24	Country office	A WHO contractor engaged in sexual exploitation and abuse towards local women in exchange for money and other items, and in transportation of non-WHO staff members in official vehicles without authorization.	Termination of special services agreement if the subject was still in service.
IR 2022/25	Country office	A WHO staff member engaged in harassment towards a colleague and in abuse of authority.	Written censure and fine of three months of net base salary, if still employed by WHO.
IR 2022/26	Country office	A WHO staff member engaged in harassment and sexual harassment towards a colleague.	Dismissal would have been warranted if the staff member was still in service.
IR 2022/27	Headquarters	A WHO consultant engaged in employment without a valid work permit, and in failure to declare relevant income and pay taxes in the country of residency.	Conduct of the individual in relation to the allegations made does not represent misconduct; no further action taken.
IR 2022/28	Country office	A WHO staff member engaged in sexual harassment via sexual assault towards a colleague, and in abuse of authority by requesting and/or accepting a loan from the colleague and failing to repay it.	Dismissal.
IR 2022/29	Country office	A WHO staff member engaged in harassment towards a colleague by raising his voice on two occasions and giving negative feedback in a disrespectful manner.	Written censure.
IR 2022/30	Headquarters	A WHO staff member engaged in sexual harassment towards an intern and a junior colleague.	Dismissal.
IR 2022/31	Country office	A WHO staff member failed to comply with professional standards.	Summary dismissal would have been warranted, if the staff member was still in service. The Organization is considering all available means to recover the misappropriated funds from the former staff member, including referring the case to the national authority.

## ANNEX 6

### ASSESSMENT OF COVERAGE OF WHO'S PRINCIPAL RISKS<sup>1</sup> IN RECENT INTERNAL AUDITS

Risk number	Short name	Risk description	Examples of Office-specific audit work related to risks
1	Unsustainable financing	Core organizational mandate cannot be implemented as a result of key functions, projects or programmes being persistently underfunded or funded in short-term cycles, with consequent impact on the recruitment and retention of skilled staff members and effective long-term planning and delivery.	– Integrated audits include tests in relation to resource mobilization (the Office has engaged with the Coordination Resource Mobilization Unit on updating the resource mobilization section of the risk matrix).
2	Simultaneous grade 3 emergencies	Failure to adequately manage multiple, simultaneous or consecutive grade 3 emergencies affecting the Organization's reputation.	– Readiness for public health emergencies area reviewed as part of integrated audits. – Audits of WHO country offices affected by emergencies, such as the Country Offices in Yemen (2022) and Pakistan (2022). – Audits planned in 2023: WHO Country Offices in the Syrian Arab Republic, Afghanistan and Ukraine; audit of the Emergency Cluster at the Regional Office for Africa. – The Office continuously follows up recommendations raised in previous audits of WHO country offices affected by emergencies.
3	Vulnerable supply chain operations	Failure to deliver quality health products timely to address country needs.	– Audits include testing regarding procurement; supply chain is an area to be improved under the new BMS.
4	Incomplete implementation of polio eradication	Inability to eradicate polio by 2023.	– Polio activities covered as part of the integrated audits; for example, audits of the WHO Country Offices in Pakistan (2022), Nigeria (2021) and Somalia (2021); audit of the polio programme at Regional Office for the Eastern Mediterranean (2021). – Audit of the WHO Country Office in Afghanistan is included in IOS's 2023 draft audit plan of work.
5	Ineffective polio transition	Inability to ensure effective transition of polio programmes potentially causing disruptions in the provision of basic essential health services in many fragile and conflict-affected Member States.	– See above.
6	Ineffective transformation	Inability to deliver meaningful impact at country level under the GPW 13 due to persistent misalignment/incoherence in WHO's planning, prioritizing and delivery of change effort.	– Integrated audits include tests in relation to resource mobilization, organizational profile, collaboration, operational planning, evaluation and organizational learning. – The Office was involved in the WHO transformation process from its initiation and provided feedback on some identified process control weaknesses for the BMS redesign. It also provided feedback on programme budget cross-cutting issues to the Planning Resource Coordination and Performance Monitoring department (e.g. on the output scorecard issues); and it also consulted with the Department of Communications on the revision of the Office's risk matrix to align it with the latest communications changes, as part of the transformation process.

<sup>1</sup> See World Health Organization, Principal Risks as of May 17 2022 (<https://www.who.int/publications/m/item/principal-risks>, accessed 4 April 2023).



Risk number	Short name	Risk description	Examples of Office-specific audit work related to risks
			– Specifically, the audits of the recruitment process through Stellis (2021), data governance (2022; ongoing) and WHO Results Report (2022) reviewed some key areas of transformation.
7	Cybersecurity breach	The risk of a large cybersecurity attack significantly compromises critical information systems, WHO digital assets or critical data leading to discontinuity of operations, financial losses, legal proceedings or damaged reputation.	– Audit of cybersecurity vulnerabilities (2021–2022). – Information technology audit planned in 2023; third-party risk management in IT. – Audit of password and privileged access management controls (2021). – Audit of information technology operations in the Eastern Mediterranean Region (2021). – The Office is invited as an observer to some of the meetings of the Cybersecurity Council.
8	Business services disruptions/security incidents	Security and safety incidents that affect the continuity of WHO operations by causing business failures, financial loss, harm to staff members, damaged reputation or loss of data.	– Security is reviewed as part of the region office and the WHO country office operational and integrated audits. – 2023 workplan includes an audit of global security. – Audits include the consideration of controls over business continuity planning. – 2023 workplan includes a cross-cutting audit of the business continuity plan. – Information Technology audits, including that of Information Technology in the Eastern Mediterranean Region carried out in 2021.
9	Ineffective administrative systems	Administrative policies, processes, procedures and tools (i.e. systems) do not enable delivery of quality and timely services to programmes to achieve WHO's mandate.	– Operational audits cover key operational efficiency areas, including value-for-money principles. – The Office participates as an observer on the BMS Project Board; audit of BMS governance (2022). – In 2023, the Office plans to finalize the analysis of root causes of recurring audit recommendations.
10	Incoherent partner engagement	Missed opportunities and incoherent engagement with external partners, other than Member States and donors, including UN and other international organizations, partnerships, non-State actors, parliaments and local governments, impacting on WHO's inability to reach the triple billion goals and implement World Health Assembly decisions, and leading in some circumstances to reputational damage and undermining of support for WHO's role and technical leadership.	– Resource mobilization area reviewed as part of the integrated audit approach; in 2021, the Office enhanced its integrated audit risk matrix to include control on partner recognition (including meeting donor visibility requirements).
11	Challenged GPW 13 assumptions	Key assumptions supporting the GPW 13 targets become unrealistic/irrelevant/unachievable due to global changes (including as a result of pandemics, climate change etc.), affecting the Organization's ability to demonstrate impact.	– Integrated audit risk matrix covers the results area, including review of achievement of programme budget expected results.
12	Inability to measure impact	Poor data or unavailability of data in health may affect the ability of WHO and its partners to identify public health needs, respond to them effectively and demonstrate impact against the triple billion goals.	– Risk matrix for integrated audits has a section on results, including a review of achievement of programme budget expected results. – Risk matrix for integrated audits includes a review of WHO's core functions for monitoring health situation and health trends. – Audit of data governance (2022; still ongoing). – Audit of WHO Results Report (2022) included tests on programme budget monitoring and performance assessment quality assurance mechanisms.
13	SEAH	Inability to prevent, detect and manage cases of SEAH and other forms of misconduct when conducting WHO's operations, including considering the risks of (i) SEAH occurring in WHO's operations; (ii) instances of SEAH not reported or underreported; (iii) protection from SEAH is not given due attention; and (iv) incidents of SEAH are not well managed by WHO.	– Human and financial resources capacity of investigation functions was reinforced during 2022 through a dedicated surge capacity. – Audit matrix tests relating to the prevention of SEAH were updated. – Audits include survey to all staff members and non-staff members on reporting mechanism in this area; audits include possibility to have confidential interviews.

Risk number	Short name	Risk description	Examples of Office-specific audit work related to risks
			– Since 2018, the Office has been providing a fraud awareness/ethics presentation to staff members as part of its audit missions; it also provides information on fraud awareness in the induction sessions for new staff members at headquarters and induction sessions for heads of WHO country offices in countries, territories and areas.
14	Quality and excellence of WHO's normative work compromised	The technical excellence and independence of WHO's normative and technical work is compromised, negatively affecting WHO's reputation, leadership and the effectiveness of technical support for Member States.	– Integrated audits include a review of the six WHO core functions, including setting norms and standards at all levels of the Organization. – Integrated audits include the review of the programme budget monitoring and review the reliability of the output scorecard reporting (including review of the dimension of technical products/public health goods (normative work) for headquarters and regional office departments).
15	Misinformation/disinformation and mistrust in science	Misinformation/disinformation, leading to a lack of proper implementation of public health measures, harm to individuals and communities, mistrust in science, or deliberate and targeted misinformation campaigns.	– Publications and 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. <b>N.B:</b> Infodemic as such is not covered.
16	Fraud and corruption	Inability to prevent, detect and manage cases of fraudulent and corrupt practices in WHO operations (including money-laundering and financing of terrorism).	– Investigation capacity is being reinforced in 2023. – 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 providing a fraud awareness/ethics presentation as part of its audit missions; it also provides information on fraud awareness in the induction sessions for new staff members at headquarters and induction sessions for heads of WHO country offices in countries, territories and areas. – Standard testing in most of the audits includes potential fraud areas, such as segregation of duties in the areas of imprest, payments, procurement and fixed assets.
17	Workforce well-being and mental health	WHO workforce well-being and mental health deteriorated, resulting in increased challenges in delivering WHO's full mandate.	– Audits include surveys to all staff members and non-staff members on the tone at the top and management style; audit survey will be improved to cover areas related to "workforce well-being and mental health". – Audits include possibility to have confidential interviews with staff members to discuss sensitive areas.
18	Breach in data protection and privacy	Breach of data security, leading to the accidental or unlawful/illegitimate destruction, loss, alteration, unauthorized disclosure of, or access to, personal or WHO confidential information, or other risks (including the misuse of personal data or confidential information).	– Audit of data governance (2022; ongoing as of February 2023).