

External and internal audit recommendations: progress on implementation

Report by the Director-General

1. This report provides an update of actions taken by the Secretariat to ensure the implementation of external and internal audit recommendations. It also includes an overview of the outcome of the investigations to which reference is made in the report of the Internal Auditor for the calendar year 2022.¹
2. WHO has received an unqualified (clean) audit opinion from the External Auditor on the financial statements for the year ended 31 December 2022.² The achievement of consecutive years of unqualified audit opinions confirms the Organization's commitment to continuous improvement in transparency and accountability. Also, the Office of Internal Oversight Services has noted higher operating effectiveness of internal controls within the audits in 2022, awarding 85% of the audits tier 1 or tier 2 ratings – “satisfactory” or “partially satisfactory, with some improvement required” – compared with 80% in 2021. Coupled with the fact that WHO received no “unsatisfactory” audit ratings in 2022, this achievement confirms the Secretariat's commitment to improve transparency, efficiency, compliance and accountability.
3. WHO is audited extensively, with distinct audit services provided by internal and external audit. Beyond the statutory audit of the financial statements, 17 other audits were conducted in 2022: 14 field audits and three performance audits. In order to prioritize its focus on implementing the resultant recommendations and to reduce the likelihood of recurrence, the Secretariat has adopted a risk-based strategy that identifies recurring audit issues and established a set of “top 10” audit priorities (see Annex). This risk-informed prioritization process enables management across all levels of the Organization to develop targeted solutions for and focus scarce resources on the highest-priority issues identified by the audits and to ensure that adequate mitigating strategies and controls are put in place to address those issues.
4. The Director-General provides leadership by setting the tone at the top for acting on these top 10 audit priorities, with executive management and accountability function directors closely monitoring performance in implementing the audit priorities during periodic status reviews.
5. Transparency is the key to accountability. In 2022, Publish What You Fund³ ranked WHO's transparency as “good” against the most transparent aid organizations' compliance with the Aid

¹ Document A76/23.

² Document A76/22.

³ 2022 Aid transparency index. London: Publish What You Fund; 2022
(https://www.publishwhatyoufund.org/app/uploads/dlm_uploads/2022/06/Aid-Transparency-Index-2022.pdf, accessed 28 April 2023).

Transparency Index. In line with the Secretariat's commitment to transparency and more effectively to monitor implementation of recommendations, the Secretariat launched a new internal Consolidated Platform for Recommendation Tracking¹ that brings together recommendations from all sources, with a dashboard displaying specific information including implementation status. Furthermore, as requested by Member States,² the Secretariat developed an Implementation Plan on Reform containing 96 actions contributing to strengthening accountability and transparency,³ and created a specific dashboard enabling Member States to track progress on and implementation of the actions contained in the Plan.⁴

Audit recommendations issued during the 2022 audits

6. For the audits conducted in the calendar year 2022, the External Auditor issued 50 audit recommendations⁵ (2021: 17 recommendations), and the Office of Internal Oversight Services issued 251 recommendations⁶ (2021: 332 recommendations): collectively 301 new audit recommendations in 2022 (2021: 353 recommendations). Of these, 205 relate to administration, 52 to programme activities, 25 to the Global Service Centre and 19 to the new Business Management System (BMS) programme. Of the total recommendations issued, 58 were classified as "high priority", 238 were assigned as "medium priority" and the remaining five as "low priority". The Secretariat agreed with all the recommendations.

7. The Independent External Oversight Advisory Committee reviews the status of internal and external audit observations,⁷ taking a keen interest in the progress made by the Secretariat to address issues identified by the audits and their underlying root causes. The Committee's advice and guidance are valuable as they help with the formulation of approaches and solutions to addressing risks inherent to audit findings and recommendations.

Top priorities audit recommendations

8. The Secretariat has adopted a risk-based approach in prioritizing and tackling recurring issues revealed by audit (see paragraph 3). The aim is to identify, from the perspective of internal and external oversight and the governing bodies, significant, recurring or emerging risks and their associated inherent root causes. This will allow management, based on priorities, to raise awareness of audit recommendations and ensure that adequate mitigating strategies and controls are put in place. The risk-informed prioritized approach also reflects the complexity of and time required to resolve each issue. Based on these criteria, the Secretariat identified the following top 10 audit priority areas for management (a)–(j).

¹ For more information, see Tracking recommendations from the Consolidated Platform website (<https://www.who.int/about/governance/member-states-portal/tracking-recommendations-from-the-consolidated-platform>, accessed 28 April 2023)

² Decision WHA75(8) (2022) and document A75/9, Annex, Appendix 2, paragraph 39(e)(i).

³ Document A76/31.

⁴ For more information see Tracking Secretariat Implementation Plan (SIP) actions website ([https://www.who.int/about/governance/member-states-portal/tracking-secretariat-implementation-plan-\(sip\)-actions](https://www.who.int/about/governance/member-states-portal/tracking-secretariat-implementation-plan-(sip)-actions), accessed 28 April 2023).

⁵ Document A76/22.

⁶ Document A76/23.

⁷ Document EB150/5, Annex.

(a) Business Management System (BMS)

9. Given the importance of the implementation of the BMS for both the transformation process and the Organization's internal control environment, the Secretariat appreciates the findings and recommendations identified by the External and Internal Auditors, which provide valuable insights and contribute to the success of the programme.

10. Among the recommendations made, both Internal and External Auditors focused on the need to document well the future processes, to ensure adequate efforts to deal with issues of change management, to test the integration of the different BMS components, and to continue monitoring and reporting on achieving business benefits and mitigating identified risks, including financial ones.

11. In response, the Secretariat is already taking concrete steps to strengthen its change-management capacity across departments and offices and to regularly review, through its strong project-governance mechanism, the progress of implementation as well as the organizational readiness and risk.

12. In addition, the Secretariat appreciates the recognition of the work done in implementing the Contributor Engagement Management, noting that the experience and lessons learned from this project will help in the implementation and roll-out of the various BMS components.

(b) Procurement processes and compliance

13. For the past few years, internal and external audits alike have examined the effectiveness of and compliance with procurement policy and processes. The Secretariat is taking measures to strengthen its procurement processes through staff training, use of templates, improved segregation of duties, enhanced transparency through improved reporting capabilities, including the development of business intelligence dashboards, and through improving practices for vendor selection and due diligence as well as their performance against contractual deliverables.

14. The principles of fair and open competition and transparency will continue to be at the core of the Secretariat's response in all dealings with supply markets.

15. The Secretariat is increasing the use of long-term agreements for regularly-procured items and collaborating with other entities in the United Nations system to ensure best value for money. In addition, it has created a stockpile for commonly-used items for emergency responses, is strengthening procurement capacities through the effective use of digital technologies and is building staff procurement capacity through internal business-partnering mechanisms.

16. In the recent change to the Financial Rules submitted to the Seventy-sixth World Health Assembly for consideration to be noted,¹ the text was revised in order to strengthen the rules on procurement. The amendments relate to the principles of procurement, inventory management and the role of the contract review committee.

17. Finally, the introduction of the BMS will further reinforce and streamline procurement processes and procedures, with appropriate controls built in.

¹ Document A76/20.

(c) Supply chain and inventory management

18. Owing to the surge in health emergency operations, the need for well-defined supply-chain processes, including efficient inventory management, was identified as a pivotal part of WHO's operations. Since the pandemic of coronavirus disease (COVID-19), the scope, volume and value of the Secretariat's supply-chain operations have increased significantly.

19. Accordingly, the Secretariat has developed a supply-chain management strategy to respond to a broad range of aspects, including emergency operations. Some measures underway include providing additional guidance notes and materials, implementing more rigorous inventory-management planning, strengthening the control environment through segregation of duties, and enhancing practices to keep optimum inventory levels and reduce stocks of expired items. In May 2023, the roll-out of new processes and BMS software for transport management will begin, ensuring efficient distribution with tracking of inventory in-transit at any given time for accurate valuation of inventories. Warehouse management functionality will follow later in 2023, which once complete will strengthen the Secretariat's ability to track, monitor and manage its inventories, warehouse operations and supply of goods procured.

20. Some challenges due to external factors still exist, such as the surge in worldwide demand for health emergency items; these strain the Secretariat's ability to build and maintain adequate stockpiles of inventories of items needed for emergency response preparedness. The number of ongoing simultaneous crises stretches the ability to source raw materials, leading to delayed responses from external parties due to supply constraints.

(d) Management of and assurance activities related to governmental counterparts and entities receiving financial support

21. The auditors have identified opportunities for improvement in the management of financing provided to governmental and other counterparts and specifically with regard to the approach to assurance activities. The findings refer to: undertaking capacity assessments when selecting implementing partners; monitoring, review and reporting of implementing partners' expenditure; the systematic management of assurance activities; the tracking of assurance activities performed; timely submission of progress/financial reports; and managing risks when implementing the direct disbursement mechanism.¹

22. In making these recommendations, the auditors took note of the actions by the Secretariat to strengthen assurance mechanisms, including the introduction of a new standard operating procedure on risk assessment and assurance activities, and setting up of a Global Assurance Hub for coordinating and supporting regional and country offices as they carry out assurance activities in-country.

23. Further to the implementation of a direct distribution mechanism in the African Region, the Secretariat is now rolling out the same mechanism in other regions. It is also exploring other mechanisms to transfer funds to direct beneficiaries, in an effort to minimize the risk that these funds are misdirected

¹ The direct distribution mechanism facilitates payments related to large-scale vaccination campaigns in hard-to-reach areas where banking infrastructure is less developed. Payments are made by the paying bank, subject to external third-party assurance.

or misused, and it became a member of the Better Than Cash Alliance¹ in support of WHO's commitment to use digital payments.

24. In parallel, to leverage work done by other entities in the United Nations system and to harmonize the assessment process of implementing partners, the Secretariat is joining the UN Partner Portal group,² a platform on which information of United Nations' partners experience working with implementing partners will be shared.

(e) Human resource management and recruitment processes

25. Under this priority, the Secretariat seeks to ensure effective human resources management, align structures with its strategic directions, mitigate resourcing risks, improve the overall recruitment process, and increase opportunities for learning and career development.

26. The auditors have recommended several opportunities for improvements to enhance the Secretariat's performance and improve the overall workforce experience in the areas of: recruitment and separation processes; career management; learning and development; and the alignment of the human resource strategy and operational plans to the WHO Transformation Agenda.

27. Several initiatives have been taken to expedite the recruitment process, including creation of generic and standardized post descriptions such as those for core predictable country presence,³ accelerated recruitment of such positions through a mobility exercise, issuance of group/roster vacancies, increased sourcing and outreach capacity, and improved candidate-screening services.

28. The idea of core predictable country presence aims to rectify the systemic weaknesses at the country level identified by previous audits, by ensuring adequate capacity at the country level to deliver essential services and to provide critical technical and emergency support, including strengthening segregation of duties. This action will also help to prioritize resource allocation so as to enhance the profile of WHO country offices, which is a priority risk area as highlighted by internal audit.

29. To support the WHO Transformation Agenda, many steps have been taken with specific attention paid to dealing with items under improved leadership in country offices, such as improvements to the WHO Representative Assessment Centre process, conduct of an assessment of the performance management system, introduction of the first phase of the 360-degree feedback process, launch of the young professionals' programme, continuation of targeted learning and development programmes, ongoing development of a career management framework, and global mobility.

30. Process weaknesses in human resources systems identified by audits are being corrected through continuous engagement and inputs in the development of the new system for enterprise resource planning. Overall, the Secretariat has made good progress in 2022 with the completion of some significant human resource initiatives and priorities in the context of transformation, with improvements

¹ Based at the United Nations Capital Development Fund, the Better Than Cash Alliance is a partnership of governments, companies and international organizations that accelerates the transition from cash to responsible digital payments in order to advance the Sustainable Development Goals.

² For more information, see the UN Partner Portal (<https://www.unpartnerportal.org/landing/>, accessed 30 April 2023).

³ Standard typologies have been assigned to country offices based on support required and health systems context.

achieved in the areas of talent acquisition, talent management and fostering an enabling working environment.

31. Further details of progress are provided in the accompanying report on human resources,¹ which demonstrates the Secretariat's commitment to close all accepted recommendations in due course.

(f) Programme implementation and measurement of impact

32. The auditors have identified governance and control issues where improvements were recommended in some key priority areas, such as: maintaining up-to-date country cooperation strategies and biennial collaborative agreements risk registers and business continuity plans; making the output scorecard system more objective; and improving the disclosure of programmatic performance data in WHO's programme web portal.²

33. With regards to country cooperation strategies and biennial collaborative agreements, some challenges remain as the finalization process requires consultation between the Secretariat and Member States, after taking into consideration the respective political calendars and changing programmatic priorities of countries. However, the Secretariat has taken note of audit recommendations and committed itself to continuously updating country cooperation strategies and biennial collaborative agreements with all Member States having country offices to begin with. Similarly, efforts have been taken to have business continuity plans aligned with updated risk registers in order to facilitate proactive and quick response to global health threats, and a new business continuity management framework is in the process of finalization.

34. With regard to the output scorecard system, the Secretariat will look into ways of introducing more objective assessment criteria, although this recommendation would need to be considered along with other recommendations by the auditors to simplify the assessment process.

35. The Secretariat is committed to continue to further refine and improve WHO's programme budget web portal and strengthen linkages with performance assessment, which is primarily captured in the Results Report web-based interface and includes among other elements the output scorecard.

36. Finally, the need to include the sustainability dimension in the design of WHO-led projects has arisen as a risk that could lead to suboptimal results. This will require consideration in coming programming cycles.

(g) Global Service Centre operations

37. The Global Service Centre provides administrative support services (namely human resources, information technology (IT), procurement, finance and payroll) for all WHO offices and hosted entities. Its performance is regularly monitored by a dedicated governance mechanism and through the use of quantifiable key performance indicators across all service areas.

38. The Secretariat will continue to improve its benchmarking efforts for relevant functions to strengthen key performance indicators for governance and ensure the provision of effective

¹ Document A76/26.

² For more information, see Member States Portal (<https://www.who.int/about/governance/member-states-portal>, accessed 30 April 2023).

administrative services. It will also introduce more robust IT tools to help improve the monitoring of the key performance indicators, while engaging in the planned process optimization in the context of the BMS.

39. The External Auditor acknowledged the added value brought from the establishment of the Compliance and Risk Management team at the Global Service Centre. The team performs additional checks to ensure compliance, particularly for some travel and procurement services, with the objective of widening the scope of compliance services and revamping its strategy to communicate recurrent deficiencies observed to the clients and functional owners.

(h) Contribution management and donor reporting

40. The Secretariat receives contributions both in the form of contributions in cash and kind from donors. The auditors have recommended areas of improvement, most notably including: integration of different systems to facilitate timely recording, tracking, accounting and reporting of in-kind contributions; review of the policy of valuation of long-term voluntary contributions receivables; and timely issuance of reports to donors.

41. The auditors acknowledged the decentralized nature of operations, along with the Secretariat's commitment and continuous efforts through staff training, communication, systematic alerts and establishing key performance indicators to address these recurring issues. The Secretariat is reviewing its policy on the valuation of contributions, in line with the latest changes to International Public Sector Accounting Standards, and is seeking solutions to better track and record contributions received in-kind within the new BMS.

(i) IT and data management

42. The Secretariat is investing significantly in its IT infrastructure and cybersecurity so that it stays relevant and fit for purpose. The auditors have identified several opportunities for improvements to safeguard IT assets and reduce cybersecurity vulnerabilities and related risks.

43. In response, the Secretariat seeks to better protect the Organization's digital assets while ensuring the ability to deliver services with an acceptable level of risks. It has implemented several new policies and practice, including mandatory cybersecurity training, two-factor authentication for access control, and the establishment of an integrated security operations centre to reduce cybersecurity threats to the Secretariat's IT infrastructure.

44. The security operations centre within the Department of Information Technology Management provides visibility on security incidents and allows tighter focus on efforts to filter, analyse and respond to them. Users' rights to access systems are reviewed periodically to ensure proper segregation of duties, with access revoked upon changes in a staff member's function or upon separation.

45. The Secretariat has implemented processes to assess cybersecurity risks of all new information systems to ensure that they conform to IT and cybersecurity policies and guidelines, which are regularly reviewed and updated, and to identify, track and resolve vulnerabilities in IT systems.

46. Data governance and protection remain a priority risk area. A new personal data protection policy is in the final stages of clearance; it aims to enable improved data governance structures, standards, processes and capacity-building of staff members in data sharing.

(j) Accountability, risk management, compliance and internal control

47. The Secretariat is fully committed to enhancing its risk management and compliance mechanisms, a commitment that was recognized in the improved audit ratings on control effectiveness and risk management in 2022.

48. A draft Enterprise Risk management strategy has been elaborated to further WHO's risk management and compliance mechanisms across the three lines of assurance. Work will continue to explore the strengthening of embedded controls within the relevant modules in the new enterprise resource planning system (BMS).¹

49. In response to the need to strengthen the Secretariat's investigation structure and capacity, as noted by the Executive Board at its 152nd session,² the Secretariat is introducing a new structure that consolidates the investigative functions within the Office of Internal Oversight Services, streamlines processes and expands capacity through additional investigator positions, as is described in a report submitted to the Programme, Budget and Administration Committee for consideration at its thirty-eighth meeting.³

50. With regards to internal control, the Office of Internal Oversight Services has highlighted some weaknesses in the first-line supervisory responsibilities and second-line monitoring activity (management monitoring of internal controls) resulting from the changes in the secretariat risk appetite under special emergency procedures in response to COVID-19, mpox and other public health emergencies in the recent years. The Secretariat will consequently review and update special emergency procedures periodically in line with assurance mapping and risk management procedures.

51. Furthermore, in line with other organizations in the United Nations system and in order to promote accountability, the Financial Rules have been amended to set forth the responsibility of staff members to comply with the Financial Regulations and Financial Rules, policies and procedures, as well as to recognize their personal accountability and financial liability for their actions.

STATUS OF PAST YEAR'S AUDIT RECOMMENDATIONS

52. Figures 1 and 2 show the status of open and implemented recommendations by audit type and year.

53. Based on the advice of the Independent External Oversight Advisory Committee, recommendations issued by the External Auditor are now ranked by risk.⁴ Looking forward, this change will facilitate not only Member States' consideration of the Committee's report but also the Secretariat's prioritization of efforts to implement audit recommendations. During 2022, the Secretariat tightened its focus on high-priority recommendations and fixing issues at source. Although this approach required additional time and resulted in a lower rate of implementation, it should help to avoid the recurrence of the same issues in future.

¹ Document EBPBAC38/5.

² See document EB152/47 and summary records of the Executive Board at its 152nd session, fourth meeting, section 2.

³ Document EBPBAC38/3.

⁴ Document A76/22.

54. It is to be expected that the most recently issued recommendations (namely those in 2022) have lower implementation rates, as management responses are only beginning to be implemented. Very recently, the Secretariat has proposed to the External Auditor an additional five audit recommendations for review for closure.

Fig. 1. External audit recommendation status by year

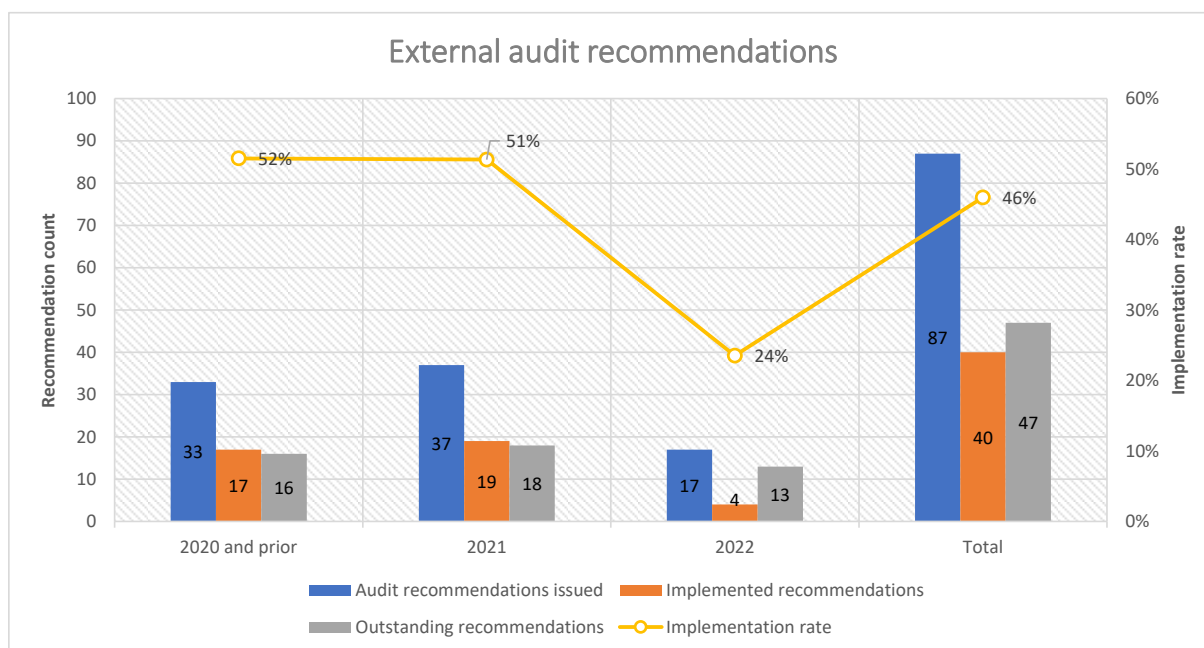
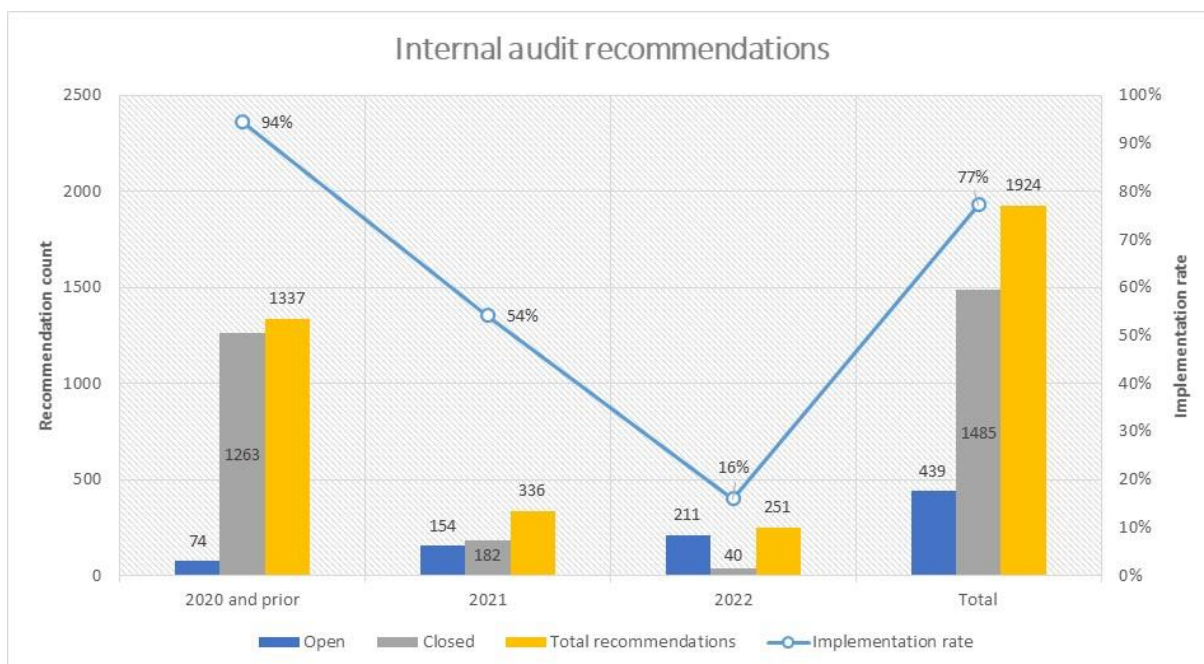


Fig. 2. Internal audit recommendation status by year



OUTCOME OF INVESTIGATIONS

55. With regard to the status of investigations set out in the report of the Internal Auditor for 2022,¹ the Secretariat confirms its commitment to timely action, and submits the following update on the outcome of the investigations concerning WHO staff members.

56. With respect to the reports of 31 investigations of substantiated allegations,² two cases concerned fraud (misrepresentation, theft, misappropriation, and false certification), four cases concerned procurement fraud or irregularities, 16 cases concerned sexual misconduct, of which eight cases concerned sexual harassment and eight cases concerned sexual exploitation and sexual abuse, six cases concerned abusive conduct (including harassment, discrimination and abuse of authority) and three cases concerned violation of standards of conduct.

57. As to the two cases regarding allegations of fraud (misrepresentation, theft, misappropriation, and false certification), in case IR2022/27 a local contractor allegedly engaged in employment without a valid work permit, and failed to declare relevant income and to pay taxes in the country of residency. As it was a matter of lack of information and some personal negligence instead of intention to violate national laws, it did not amount to misconduct and no action was taken. In case IR 2022/17, a former staff member is alleged to have falsely reported the loss of his United Nations laissez-passer to the national authorities and to have falsely claimed to have returned it when he separated from the Organization. A charge letter has been issued and no disciplinary decision has yet been taken.

58. With respect to the four cases of procurement fraud or irregularities, in IR 2022/03 a staff member failed to disclose a conflict of interest and to act solely in the interests of the Organization. The staff member had a relationship with an individual who was director of a company providing newspapers to an office. A written censure was imposed. In case IR2022/31 a staff member forged or altered documentation in support of procurement entries in the Global Management System for a company while having an undeclared close and personal relationship with the company's principal. The staff member resigned during the investigation and summary dismissal would have been warranted if the staff member had still been in service. The Secretariat is considering all available means to recover the misappropriated funds from the former staff member, including referral of the case to the national authority. In case IR2022/09 a staff member allegedly colluded with a colleague and a vendor to steer contracts to companies controlled by the vendor. In case IR2022/10 a staff member allegedly colluded with a colleague and a vendor to steer contracts to companies controlled by the vendor. In both cases a charge letter has been issued and no disciplinary decision has yet been taken.

59. As to the eight cases regarding allegations of sexual harassment, in case IR2022/01 a staff member allegedly engaged in sexual harassment of a former consultant. In case IR2022/18 a former consultant allegedly engaged in sexual harassment and failure to comply with professional standards towards a staff member. In both cases neither charge letter nor disciplinary decision has yet been issued.

60. In case IR2022/06 a former consultant engaged in sexual harassment of a United Nations Volunteer. In case IR2022/20 a former staff member engaged in sexual harassment of a colleague through sexual assault, by engaging in sexual acts without her consent. In another case IR2022/26 a former staff member engaged in sexual harassment and harassment of a colleague. In all three cases

¹ Document A76/23.

² Document A76/23, Annex 5.

dismissal or termination of the consultant contract would have been warranted if the staff member or consultant were still in service.

61. In case IR2022/22 a staff member engaged in sexual harassment of a colleague by kissing her on the lips without her consent. In another case IR2022/28 a staff member engaged in sexual harassment by sexual assault of a colleague and in abuse of authority by requesting and/or accepting a loan from the colleague and failing to repay it. In case IR2022/30 a staff member engaged in sexual harassment by attempting to kiss an intern and inappropriately touched a junior colleague. In all three cases, the respective person was dismissed from the Organization.

62. As to the eight cases regarding allegations of sexual exploitation and sexual abuse, in case IR2022/08 a former staff member allegedly engaged in sexual relationship with a local woman in exchange for money or gifts. In case IR2022/11, a former staff member allegedly had a sexual relationship with a local woman and gave her financial support. In case IR2022/12, a contractor allegedly took local women into his hotel room and gave financial support to one of them and her family, including gifts and clothes. In case IR2022/13, a consultant allegedly attempted rape and engaged in sexual exploitation and sexual abuse, unauthorized outside activity and abuse of authority. In case IR2022/16 a contractor had a sexual relationship with a local woman and gave her financial support. In all cases, neither charge letter nor disciplinary decision has yet been issued.

63. In case IR2022/05 a staff member allegedly failed to abstain from acts that could be perceived as sexual exploitation and sexual abuse. In case IR2022/04 a staff member allegedly engaged in sexual exploitation and sexual abuse of local women and was involved in undeclared conflicts of interest and an attempt to corrupt a procurement process. In both cases, a charge letter has been issued and no disciplinary decision has yet been taken.

64. In case IR2022/24 a contractor engaged in sexual exploitation and sexual abuse of local women in exchange for money and other items, and in transportation of non-WHO staff in official vehicle without authorization. Termination of the contract would have been warranted if the subject had been still in service.

65. In cases of sexual misconduct where the requirements were met an entry into the ClearCheck screening database¹ was made. Consideration will also be made about referring the cases to national authorities for review and/or action.

66. As to the six cases regarding allegations of abusive conduct (including harassment, discrimination and abuse of authority), in case IR2022/19 a staff member allegedly 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. A charge letter has been issued and no disciplinary decision has yet been taken.

67. In case IR2022/25 a former staff member, who retired, engaged in harassment towards a colleague and in abuse of authority. A written censure and a fine of three months of the net base salary would have been warranted if the staff member had been still in service. In case IR2022/29 a staff member engaged in harassment towards a colleague by raising his voice on two occasions and giving negative feedback in a disrespectful manner. A written censure was imposed. In the cases IR2022/07, IR2022/14 and IR2022/15 a staff member instilled fear of retaliation and lack of trust in the Organization with his

¹ The ClearCheck screening database is a United Nations system-wide electronic database that permits sharing, inter alia, of information on former United Nations personnel against whom allegations of sexual harassment were substantiated.

management style, created a toxic atmosphere in the workplace, engaged in harassment of staff members and other personnel in form of aggressive communication, public humiliation and racist comments and manipulated a performance evaluation. The staff member has been dismissed from the Organization.

68. As to the three cases regarding allegations of violation of standards of conduct, in case IR2022/02 a staff member allegedly used his official email account to transfer two photographs depicting a naked and semi-naked woman to his personal email account. In case IR2022/21 it is alleged that the staff member intentionally misused an official vehicle to pick up a person from the airport and failed in his duty to accurately report reputational risks to the Administration resulting from his behaviour regarding an external relationship with a woman. In case IR2022/23 a staff member allegedly engaged in domestic violence, abuse of authority and misuse of diplomatic immunity towards a local woman and failed to fulfil private obligations. In all three cases a charge letter has been issued and no disciplinary decision has yet been taken.

69. Since 2014, the Secretariat has periodically published information notes informing WHO staff members of concluded disciplinary proceedings. These information notes raise awareness of breaches of standards of conduct and of actions taken by the Administration to address violations of such standards.

CONCLUSION

70. WHO is pleased to have received an unqualified audit opinion from the External Auditor, a testament to the hard work of all staff members across WHO offices globally. The top 10 audit-related management priorities for 2023–2024 (see Annex) and the actions required to address them establish a risk-based framework for the Secretariat's management at all levels to respond to ongoing and emerging challenges in the coming year and beyond. Senior management will closely monitor the progress made in addressing these audit-related management priorities, with a view to ensuring that WHO builds on its efforts to enhance transparency, efficiency, accountability and compliance, while making every effort to close the Auditors' recommendations in a timely manner.

ACTION BY THE HEALTH ASSEMBLY

71. The Health Assembly is invited to take note of the report and to provide guidance in respect of the following question:

- Are the top priorities identified in the document in line with Member States' expectations?

ANNEX

TOP 10 AUDIT PRIORITIES

