Report of the External Auditor

Report of the Internal Auditor

External and internal audit recommendations: progress on implementation

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

1. The Committee was provided with introductions to the reports of the External and Internal Auditors and to the document on the progress in the implementation of external and internal audit recommendations.¹

2. The Committee appreciated the high quality of the reports and commended the work of the External and Internal Auditors. It further commended the Secretariat for obtaining an unqualified audit opinion for the year ended 31 December 2023. It welcomed progress made in strengthening internal control systems and expressed its support for the top-10 audit priorities identified by the Secretariat and the action taken so far.

3. The Committee was concerned at the low implementation rate of audit recommendations and encouraged the Secretariat to respond to those recommendations in a timely fashion. In response, the Secretariat assured the Committee that the progress in addressing the audit recommendations was being closely monitored. As an example, the Secretariat explained that an indicator had been included among the established key performance indicators at country level to enhance the organizational performance in that area. Information on these indicators was provided on the Member States portal.

4. The Committee also pointed to the issues detected by the External Auditor in some country offices in Africa, including weaknesses in financial controls, shortfalls in human resources and gaps in implementing activities, and invited the Secretariat to act on the weaknesses identified. At the same time, the Committee expressed satisfaction with the information provided by the Office of Internal Oversight Services on dealing with allegations of sexual exploitation, abuse and harassment made during the 10th outbreak of Ebola virus disease in the Democratic Republic of the Congo.

¹ Documents A77/22, A77/23 and A77/24, respectively.
5. Regarding the increase in the number of allegations of misconduct, the Committee acknowledged that this could be related to new policies coming into force, a strengthened Office of Internal Oversight Services and strong messaging to encourage reporting of misconduct. It further expressed its support for the implementation of the internal audit recommendations listed in the report to address such allegations and urged the Secretariat to continue to fill critical vacant staff positions.

6. The Committee raised a concern about the security of electronically stored information, and it requested the Secretariat to provide a detailed response on actions taken to address the audit recommendation on current third-party involvement in the WHO information system at the Committee’s forty-first meeting.

RECOMMENDATION TO THE HEALTH ASSEMBLY

7. The Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the reports and adopt the following draft decision:

The Seventy-seventh World Health Assembly, having considered the report of the External Auditor to the Health Assembly;¹ and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-seventh World Health Assembly;²

Decided to accept the report of the External Auditor to the World Health Assembly.

8. The Committee, on behalf of the Executive Board, proposed, as guidance for the Secretariat’s implementation of existing mandates, that the Secretariat should:

(a) enhance its action to respond to audit recommendations in a timely fashion and continue to address the recurring audit items;

(b) continue to prioritize the resolution of the remaining cases relating to allegations of sexual exploitation and abuse in the Democratic Republic of the Congo during the 10th Ebola outbreak, including taking any necessary administrative and disciplinary actions;

(c) continue to implement a sustainable long-term plan to ensure that investigations are handled within an appropriate time frame, including by filling staffing gaps as quickly as possible;

(d) improve the resolution of cyber-security and other security-related incidents.

¹ Document A77/22.
² Document A77/39.