World Health Organization

Member States information session

Oversight and Accountability

8 May 2026

Today's agenda

- 1. **Oversight and audit (*16h00-16h20*):**
  a. Presentation by IEOAC Chair
  b. Presentation by Internal Oversight Services (IOS)
  c. Presentation by External Auditor

- 2. **Q&A session with Member States *(16h20-17h00)***

Part I

IEOAC report

IEOAC recommendations – 1/3

Internal Audit and investigations

- The Committee recommends that management review the **KPIs for both assessment and the investigation** of allegations received, and that it **establish revised targets**, by category, that are fair to all parties, reflecting best UN system practice.

IEOAC recommendations – 2/3

Evaluations

- The Committee recommends that management collaborate with the Evaluation Office to establish **deadlines for management responses and implementation dates** for the outstanding evaluation recommendations.
- The Committee recommends that the IOS and the Evaluation Office develop guidance and conduct **capacity-building training** to promote compliance, in line with recommendation above.
- The Committee recommends that management consider including evaluation response and implementation rates in the senior managers **accountability compact** and the **Country Office KPIs Dashboard.**

IEOAC recommendations – 3/3

BMS

- In the context of BMS development and implementation activities, the Committee recommends that priority be given to those elements of release 4.2 that will support **compliance with the new IPSAS standards** and any prerequisites in order to facilitate the financial closure and reporting for the period ending 31 December 2026.

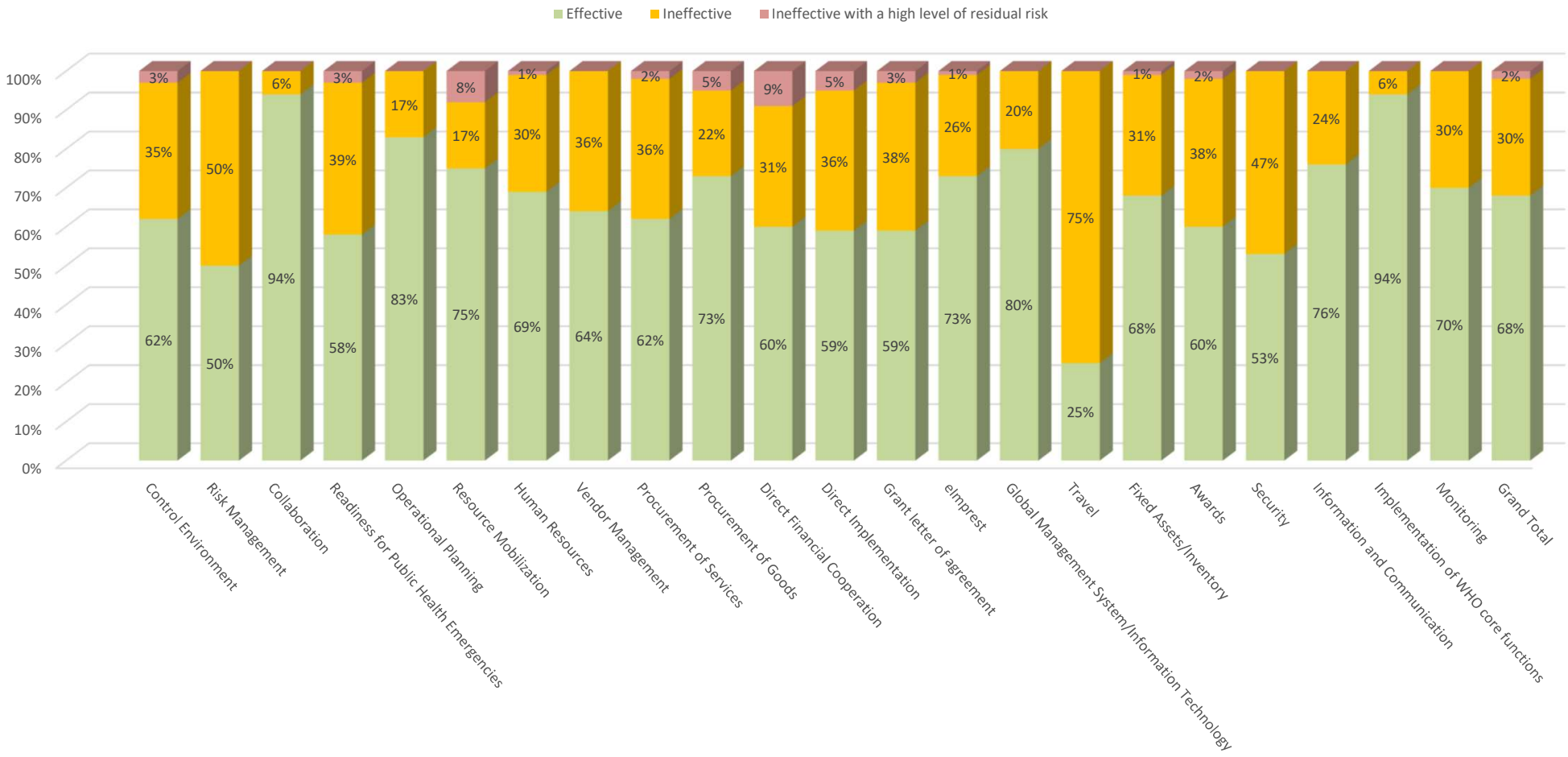
Office of Internal Oversight Services (IOS)

2025 Internal Audits and advisories

- ✓ 13 country office audits, 2 regional offices, 2 crosscutting audits, 1 BMS audit.
- ✓ 2 advisories
- ✓ No unsatisfactory audit conclusions (same as last year).
- ✓ The overall effectiveness of controls tested was 68% in 2025 (67% in 2024) (WCOs/ROs audits)..

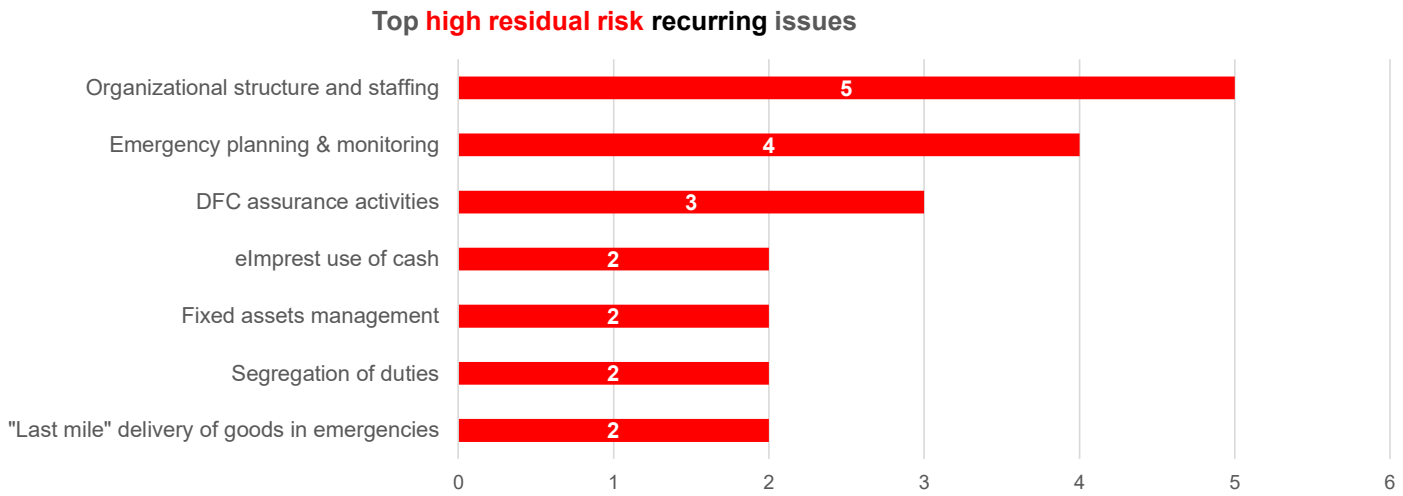


II – Control effectiveness and residual risk – results for all processes in 2025 (WCOs and ROs audits)



Key recurring high-risk areas –WHO Country Offices (2024-2025)

Analysis of WHO Country Office audits (2024–2025) identified recurring issues with high residual risk in the following areas:

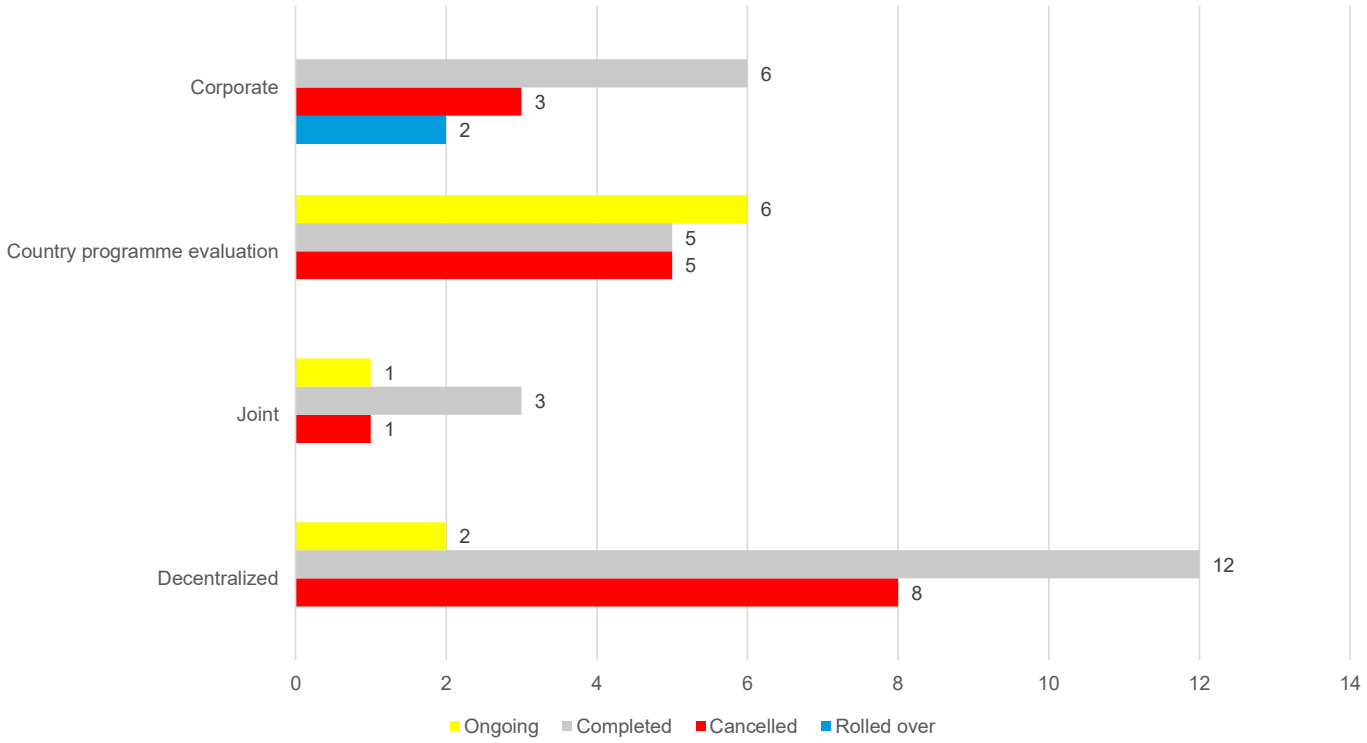


- IOS audit is working closely with management to address the root causes of these issues.
- Audit outreach sessions in each Region in 2026.

Implementation of internal audit recommendations)

- **19 audits closed** since IOS's last report to the WHA in May 2025.
- Progress with implementation of audit recommendations has improved slightly: 26.9% of outstanding recommendations are "past due" in 2025 compared with 32.5% in 2024.
- High risk overdue recommendations represent 3.8% of the total overdue recommendations (5.8% in 2024).
- Timeliness of implementation of audit recommendations improved with 50% of recommendations with an implementation target date in 2025 having been implemented within the agreed timeframes, compared with 31% with in 2024. However, the timeliness of implementation still needs to be improved.

Evaluations: Biennium 2024-2025 (update))



- Expanded **coverage & completion rates**

- Completion rate 70% as compared to 26.5% (2022-2023) reflecting *stronger institutional demand and management capacity across the Organization*

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Increased evaluation quality



(a)Developed guidance documents;
(b) Managed a quality assurance mechanism for all corporate and decentralized evaluations;
(c)Supported regional offices by providing quality assurance for evaluations undertaken; and
(d)Completed its first independent quality assessment system (EQAS)

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Evaluations: Key Performance Indicators (KPIs)

KPI	Baseline	Target	Achievements
% of evaluations completed within the planned timeline (as per biennium work plan)	26%	80%	73.3%
Number of >US$10M programmes/projects evaluated	TBD	33%	To be reported in the next reporting cycle
Number of EB-approved biennium evaluation workplan linked to GPW14 strategic objectives and corporate outcomes	4	6	4
Evaluations with formal management response within 60 days	TBD	80%	6%
Number of recommendations implemented (fully or partially) within 24 months	50%	66%	Data collection ongoing
% of evaluations rated as meeting/exceeding quality standards	No data	80%	91.1%
% of business owner reporting satisfaction in feedback surveys	No baseline	85%	77%

Investigations - IOS Restructure and Resources

- **Restructure**
  - 10.5 budgeted staff positions (4.5 of which are vacant) and 10 full-time equivalent consultant investigators
- **Resources**
  - Over-reliance on external investigation support in 2024 and in 2025.
  - Initiatives / Investments made in a new alternative resolution mechanisms (option letters), New Case Management System, business intelligence tool and Artificial Intelligence (at intake)
- **KPIs**
  - Investigation section in Annual Report – revised – in response to Member States' calls for more clarity on KPIs, to include those that are non-case related (advisories, reporting and collaborations)

Investigations - 2025 Cases Overview

- **Though IOS handled 14% fewer cases in 2025, its caseload is still high relative to its resources and structure.**
  - **1,174** cases **handled** in 2025, including **656** cases **carried forward** from 2024;
  - **518 new cases** received in 2025.
  - **636 cases closed**, of which **534** were finalized at **intake** and **102** at the **investigation** stage
  - **44** cases (43%) substantiated.
- **Main causes**:
  - IOS is the **sole channel** for receiving allegations (including many that could be more appropriately handled by managerial intervention or informal resolution).
  - IOS reduction in number of **external investigative personnel** (due to financial constraints).

Investigations - 2025 Case Trends and Dispositions

- **Reported Allegations Trending Downard**
  - **Financial misconduct –** still top reported allegation with an 8% decrease (303 cases (2025) vs. 329 (2024)).
  - **Sexual misconduct –** 28 cases compared to 99 in 2024, a 71% decrease
  - **Abusive conduct –** 167 cases compared to 226 in 2024, a 26% decrease

- **Gains made in durations at Intake and Investigations :**
  - Cases opened in 2025 and closed at **intake** were completed by **60 days**.
  - **56%** more **referrals** to management than in 2024 [216 cases referred to management for action]
  - Cases opened in 2024-2025 **saw investigations completed** within average of **14 months.**

- **Clearing "legacy cases" remains a challenge with current resources**
  - 79 of 140 cases - older than 3 years - were closed in 2025
  - Attributable to surge of cases between 2019-2022

External Auditor

Audits conducted in the current cycle

- Financial & Compliance audit of WHO
- Performance audit of resource mobilization (pipeline to agreement management) in WHO
- Performance audit of healthier populations (strategic priority 3 under the Thirteenth General Programme of Work)
- Audit of WHO Regional Office for the Western Pacific, WHO Country Office in Malaysia & WHO Country Office in Viet Nam

Financial & Compliance Audit

- Unqualified audit opinion on the Organization's financial statements

Areas for potential enhancements in accounting systems, policies and practices

- Revision of Standard Operating Procedure (SOP) so that assets procured together as part of a single integrated project are capitalized collectively as per IPSAS 45.

Reconciliation of imprest bank accounts

- 6 test-checked BRS (AFRO & EMRO) showed issues
- ***Recommendation***: Ensure timely recording of cash book transactions & provide training to country office finance staff on reconciliation best practices. Expand the use of electronic payments, & establish KPIs, supported by regular reporting, to monitor timeliness of reconciliations & follow-up of outstanding items.

Financial & Compliance Audit

Financing and Utilization of Budget

- Financing of ROs
  - AMRO: 110% of budget
  - EMRO: 75% of budget
  - WPRO: 74% of budget
- Financing of COs
  - 20 COs: < 50% of budget
  - 3 COs: 100% of budget
  - 5 COs: >100% of budget
- ***Recommendation:*** WHO to monitor financing patterns across regions & country offices considering their operational requirements

Financial & Compliance Audit

Output indicators for SP4

- Targets for all 42 output indicators were set for EOB assessment in 2025
- Targets for only 18 output indicators were fixed (at end of year 2024) to be reviewed during Mid Term Review assessment
  - only 15 assessed; targets for the year 2024 achieved only in respect of 4 indicators
- ***Recommendation****:* have measurable targets for all indicators in mid-term review assessments, except for those that are methodologically suited to biennial measurement

Financial & Compliance Audit

Retroactive purchases

- 476 POs for services & 8 POs for goods having retroactive approvals
  - 19 retroactive POs for services: PO start date was more than 365 days prior to PO approval date.
- ***Recommendation:*** Ensure timely initiation of requisitions & introduce periodic monitoring and reporting of retroactive procurement cases.

FENSA

- Absence of centralized documentation, limited training & knowledge-sharing opportunities.
- ***Recommendation***: Establish centralized repository for risk-assessment documentation, regular training for all FENSA focal points, continuing network meetings for lessons-learned sharing & developing standardized SOPs for guidance.

Financial & Compliance Audit

Office of the Ombudsperson and Mediation Services (OMS)

- Terms of reference last reviewed in 2007 & not updated till 2025.
- No annual performance compact was signed for the Head of OMB in 2024 & 2025
- ***Recommendation***: Review & update terms of reference of Ombudsperson & Mediation Service. WHO to implement annual performance compacts and a case-management manual.

Performance audit of resource mobilization (pipeline to agreement management) in WHO

Resource Mobilization strategy

- WHO did not have a consolidated, stand-alone RM strategy & existing performance indicators did not comprehensively capture critical dimensions
- ***Recommendation:*** Develop & adopt a comprehensive, stand-alone partnership & financing strategy aligned with GPW 14, including measurable indicators on adequacy, flexibility, diversification and operational efficiency.

Investment Round 2024

- 2024 IR mobilized US$ 3.9 billion
- Audit opined that formal post implementation review would be beneficial
- ***Recommendation:*** carry out post-implementation review to capture lessons learned, assess performance & inform improvements for future IR cycles.

Performance audit of resource mobilization (pipeline to agreement management) in WHO

Justification for lost opportunities

- Out of 7016 opportunities, 556 cases (USD 1.59 billion) were marked as lost without recorded reasons - prevents analysis of failed engagements & weakens learning and accountability
- ***Recommendation:*** Assess feasible system adjustments in the contributor engagement management (CEM) system to reinforce early recording of opportunities to improve pipeline visibility in the CEM and coordinated donor engagement.

• Performance audit of healthier populations (SP3 under the Thirteenth GPW)

Underutilization of allotted budget

- ***Recommendation:*** To enhance guidance & support to the ROs & COs on expenditure planning & monitoring to better align spending with available financing and programme priorities, & to support the effective use of resources at the CO level.

PM2.5 concentration & output indicator

- 84 countries (concentrated in European region) achieved at least 5% improvement in air quality, comparing 3 yr average for 2021–2023 with that of 2018–2020
- AFRO & WPRO recorded some of highest urban PM2.5 concentrations, often several times above guideline levels.

Recommendation: WHO to strengthen its efforts in regions & countries showing limited/ no improvement in PM2.5 levels, having high PM2.5 levels.

WPRO, WCO Malaysia

Vendor development

- WCO Malaysia had only 4 vendors for supplying goods, primarily medicines; 2 vendors for forwarding services & single vendor for travel services in vendor database
- ***Recommendation:*** to expand vendor base for frequently used goods & services to have more competitive rates & enhanced quality of goods and services

Delayed delivery of goods

- 1045 POs for 2024-2025 (14.11.2025) showed significant delays in delivery
- Out of 387 suppliers, 323 suppliers exhibited delayed supply & 167 (51.7%) had instances of repeated delays
- ***Recommendation:*** to assess the feasibility of supplier performance evaluation for suppliers with repeated delays, in line with WHO-established financial thresholds

Status of implementation of previous external audit recommendations

- 119 outstanding recommendations (31.12.2025)
  - Management proposed 71 for closure
  - We noted
    - 33 recommendations implemented
    - 1 overtaken by events
    - Remaining pending
- 85 recommendations outstanding as on date

Part II

Q&A