

Compliance, risk management and ethics: annual report

Report by the Director-General

1. This report provides an update on the Secretariat's actions in 2025 in the areas of ethics, risk management, compliance, and due diligence and non-State actors, providing an overview of activities carried out at headquarters and at regional and country offices. It should be read in the context of the recent WHO prioritization and realignment process with a view to achieving cost efficiencies while maintaining the core accountability functions enshrined in the mandate of the Department of Ethics, Risk Management and Due Diligence and Non-State Actors (ERD). With this objective in mind, it was decided in September 2025 to move the compliance function of the Compliance and Risk Management Unit to the Division of Business Operations, and to merge the risk management function of the Compliance and Risk Management Unit with the Due Diligence and Non-State Actors Unit. This new structure creates an opportunity to merge due diligence work within risk management while preserving the key specificities of the Secretariat's work on the Framework of Engagement with Non-State Actors.

Ethics

2. The mandate of ERD comprises four main pillars: managing conflict of interest; providing ethics advice and support while ensuring confidentiality; ensuring protection against retaliation; and promoting ethics standards and values through education and outreach.

3. **Pillar 1: Managing conflict of interest** – ERD reviewed 4344 declaration of interest forms submitted by staff participating in the annual staff declaration of interest exercise, corresponding to a compliance rate of 100%. Staff made disclosures in 136 declarations, all of which have been addressed. In addition, eight staff members proactively sought guidance on potential conflicts of interest.

4. ERD assessed and provided guidance on the declarations made by 24 candidates under consideration for recruitment to staff positions, and by 111 candidates for recruitment to the affiliated staff workforce.

5. ERD assessed the interests of 257 independent experts and provided guidance. Of the 2797 experts who submitted a declaration of interest form through WHO's Individual Expert System, 642 experts declared interests requiring assessment.
6. ERD received 312 requests from staff for authorization to undertake an outside activity, of which 159 were approved, 35 were not approved or withdrawn, 84 did not require approval or concerned informal guidance, and 34 are pending. It also received 24 requests to accept honours, decorations or gifts, of which 22 were approved.
7. **Pillar 2: Ethics advice and support** – ERD received 612 requests from WHO workforce for guidance and support on ethics-related matters, ranging from standard enquiries on applicable processes to complex cases of alleged misconduct or the provision of advice to senior management.
8. ERD received messages from 156 external senders via its publicly available email address (ethicsoffice@who.int). Additionally, 223 messages were received via the generic email address (informationrequest@who.int) under WHO's Information Disclosure Policy.
9. **Pillar 3: Protection against retaliation** – Under the WHO Policy on Preventing and Addressing Retaliation, and further to preliminary assessments conducted by the Office of Internal Oversight Services (IOS), ERD recommended protection measures in six cases of alleged retaliation. The recommendations included changing the reporting staff member's supervisory lines, extending their contract, freezing their evaluation in the electronic performance management and development system, or maintaining their position pending the completion of IOS investigations. ERD also continued to monitor other cases where protection measures had previously been recommended. In most of those cases, additional recommendations or an extension of the previous ERD recommendations were required in view of the evolving situation. Monitoring was discontinued in five cases following the completion of IOS investigations and in two cases following the reporting staff members' separation from the Organization. As at 1 January 2026, ERD continued to monitor 10 cases of alleged retaliation pending the completion of investigations.
10. **Pillar 4: Education and outreach** – Owing to a reduction in the budget for travel, ERD was not able to organize any field visits in 2025. It provided ethics training and information sessions to the WHO workforce both virtually and in person at WHO headquarters.
11. ERD provided 14 interactive training sessions, reaching over 900 participants. This included inductions at WHO headquarters and regional offices, customized information sessions on ethics for regional and country offices, as well as participation in sessions with other functions.
12. The revised mandatory ethics empowerment training module was relaunched in 2026 and is available to the WHO workforce in all six official languages.
13. WHO continues to actively contribute to the regular meetings of the member organizations of the Ethics Network of Multilateral Organizations and WHO is the current chair of the Network.

Enterprise risk management

14. **Governance** – The Global Risk Management Committee, supported by ERD in its secretariat role, continued to oversee the active assessment, monitoring and management of the Organization's Principal Risks¹ impacting the implementation of the Fourteenth General Programme of Work, 2025–2028. It also continued to guide the operationalization of the enterprise risk management strategy and the risk appetite framework.
15. As part of its mandate, ERD conducted the annual assessment of the Organization's Principal Risks, including the identification of emerging risks driven by ongoing geopolitical, socioeconomic and environmental factors, and presented the outcomes for consideration by the Global Risk Management Committee. Risk owners were confirmed and the treatment and response plans were updated for each Principal Risk, outlining the risk description, internal and external risk factors, proposed mitigation actions, risk acceptability levels and key risk indicators.
16. The Organization's risk appetite is regularly assessed by the Secretariat to ensure that it remains aligned with WHO's strategic objectives and operating context. Supported by ERD, the Global Risk Management Committee reviewed and validated the levels of risk acceptability for the key success factors to take into account the evolving environment and ensure that tolerance levels remain appropriate and responsive to emerging challenges.
17. Regional offices continued to strengthen risk management awareness and culture, ensuring clear accountability for risk ownership and addressing critical risks at the regional and country levels. In this context, the composition of compliance and risk management committees was reviewed in all regions with the aim of more fully integrating senior management into the associated governance structures.
18. **Policy framework** – Key achievements in operationalizing the WHO enterprise risk management strategy included the ongoing update of the corporate risk management policy, building on and integrating WHO's existing risk management practices in alignment with the risk management strategy and risk appetite framework. ERD also finalized training materials on the operationalization of risk appetite.
19. **Integration of risk management into operations** – ERD and its regional network provided technical guidance and strengthened awareness of the need to embed risk management into the initial stages of operational planning.
20. To strengthen awareness and understanding of the Environmental and Social Safeguards Framework, training sessions were delivered at the regional level on the environmental and social safeguards risk assessment tool.
21. **Systems and tools** – ERD provided technical input to the design and supported the completion of the risk management module as part of the system for programme management module within the Business Management System launched in late 2025. The new system allows the risk management cycle to be integrated into operational planning processes, enabling risks to be identified, assessed, monitored and reported through a structured approach that supports quality assurance, formal approval, escalation and reporting to Member States. Risk appetite has been formally integrated into the risk management module, incorporating target risk levels in accordance with the approved risk appetite statement.

¹ See WHO's [Principal Risks](#) (accessed 25 March 2026).

22. Additionally, ERD conducted training sessions at headquarters and five regional offices to build capacities on the use of the risk management module. Regional offices have made significant progress in cascading these trainings to their respective budget centres.

23. **Risk capabilities and risk culture** – To further strengthen a risk culture across the Organization, ERD and its regional network continued to deliver trainings to a broader audience, including induction sessions for WHO country representatives and briefings on risk appetite for budget centres.

24. A WHO enterprise risk management maturity assessment was conducted by IOS in 2025, focused on the six key dimensions defined in the United Nations system-wide reference maturity model for risk management. The results of the assessment placed the Organization at the “established” level, with progress noted across all six risk management maturity dimensions. For some dimensions, such as governance and organizational structure, the Organization was assessed as approaching the “advanced” level.

Compliance

25. The relocation of the compliance function from ERD to the Division of Business Operations in September 2025 did not interrupt the support provided by ERD to regional and major offices, which continued for most of the year. This support included convening the network of compliance and risk officers, providing methodological tools and informal technical guidance, and facilitating the exchange and follow-up of audit and compliance review recommendations. The regular meetings of the network of compliance and risk officers reinforced peer learning, promoted good practices and helped to maintain a consistent understanding of compliance across offices. Activities related to the Internal Control Framework self-assessment checklist are now carried out by the Division of Business Operations.

26. The Regional Office for Africa enhanced oversight through a hub model, thematic reviews, expanded third-party assurance and reinforced accountability for implementing partners. The Regional Office for South-East Asia introduced country-level innovations, including internal dashboards, financial cooperation review committees and third-party audits for implementing partners. The Regional Office for Europe strengthened internal controls by improving audit follow-up and implementing safeguards in relation to grants and financial cooperation. The Regional Office for the Eastern Mediterranean advanced oversight through risk-based reviews, standardized tools and systematic follow-up of audit observations. The Regional Office for the Western Pacific implemented key performance indicator-based monitoring through its compliance and risk management committee.

27. In addition, the Regional Office for Africa advanced fraud prevention through its network of champions, conducting awareness-raising initiatives and outreach to implementing partners. The Regional Office for Europe further integrated fraud prevention into its accountability framework, aligning fraud risk monitoring with existing assurance mechanisms. The Regional Office for the Eastern Mediterranean raised awareness through certified fraud examiners. The Regional Office for the Western Pacific, along with headquarters and the Global Service Centre, delivered training sessions on fraud risk assessments.

Due diligence and non-State actors

28. To advance and strengthen the implementation of the Framework of Engagement with Non-State Actors, ERD has undertaken a series of strategic activities to enhance understanding and awareness of the Framework across the Organization and support its consistent application, including through targeted training and briefing sessions.

29. In the light of WHO's current financial and programmatic challenges, the Secretariat has intensified its efforts to broaden engagement with non-State actors to advance the Organization's priorities and strategic objectives while safeguarding its mandate, neutrality and reputation. This has led to an increase in both the volume and complexity of requests for engagement with non-State actors, resulting in a higher workload for ERD in reviewing and managing proposals, as well as in supporting the focal points of the Framework of Engagement with Non-State Actors during their reviews.

30. In line with its mandate to manage the review of complex engagement proposals, ERD has continued to provide guidance and recommendations at all levels of the Organization. In 2025, ERD conducted more than 350 reviews of complex or high-risk proposals in response to requests from technical departments.

31. In response to the need to further break silos and enhance operational efficiency, in 2025 it was decided by the Director-General that the review of WHO collaborating centres would follow a simplified procedure, managed by the focal points of the Framework of Engagement with Non-State Actors. This shift aims to promote closer engagement with divisions and regions, foster interdepartmental collaboration and optimize limited resources while maintaining accountability and technical oversight across the Organization.

32. To support the Executive Board and in line with the Framework of Engagement with Non-State Actors, ERD assessed applications from non-State actors for admission into official relations and conducted the mandated triennial review of non-State actors in official relations.²

33. ERD remains committed to fostering a constructive, flexible and positive approach to engagement with non-State actors, guided by the Framework of Engagement with Non-State Actors, while upholding the principle of transparency and ensuring a level playing field for engagement.

Action by the Programme, Budget and Administration Committee

34. The Committee is invited to note the report and to provide guidance in respect of the following questions.

- Which steps should the Secretariat undertake to strengthen protection from retaliation in WHO?
- What actions should the Secretariat envisage to roll out the risk management framework across the three levels of the Organization and to progress in its level of enterprise risk management maturity status?

² Decision EB158(23) (2026).