
Accountability overview

Report by the Director-General

1. At its thirty-sixth meeting in May 2022, the Programme, Budget and Administration Committee of the Executive Board noted a report that provided a high-level overview of WHO's organizational accountability.¹

2. The present report provides an update on progress made since then in advancing institutional accountability, including through policy, structural and operational changes that aim to achieve greater coordination, efficiency, transparency and impact. It highlights the cross-cutting nature of accountability functions and the need for Organization-wide coordination and coherence in which all responsible units work closely together. The report does not provide a comprehensive review of the full scope of WHO's accountability functions, but rather focuses on a number of activities to illustrate the ongoing integration and coordination efforts and a greater country focus, including: developing policies, strategies and procedures to tackle abusive conduct; optimizing the end-to-end process for handling allegations of sexual misconduct; adapting to a changing risk environment; moving towards a decentralized evaluation system; and building the Secretariat's capacity and structures to efficiently deliver high quality accountability functions. Finally, the report provides a summary of the progress made in the Secretariat's implementation of recommendations made by WHO's governing bodies, independent oversight offices and advisory groups. The report complements: (i) various reports to the thirty-eighth meeting of the Programme, Budget and Administration Committee and the Seventy-sixth World Health Assembly on individual accountability functions, including: compliance, risk management and ethics: annual report; evaluation: annual report; the report of the Internal Auditor; the report of the External Auditor; report on Joint Inspection Unit reports; human resources: annual report;² and (ii) the report to the Executive Board at its 152nd session on the prevention of sexual exploitation, abuse and harassment.³

FRAMEWORK TO PREVENT AND ADDRESS MISCONDUCT

3. The Secretariat continues to develop a comprehensive framework and integrated approach to preventing and addressing all forms of misconduct. Following an initial focus on preventing and

¹ Document EBPBAC36/3; see also document EB151/2.

² Documents EBPBAC38/5, EB153/6, A76/23, A76/22, EBPBAC38/6, A76/26, respectively.

³ Document EB152/31.

addressing sexual misconduct¹ and abusive conduct,² related strategies and policies, including those related to compliance and due diligence, are being systematically reviewed and updated and consolidated to ensure consistency, coherence and clarity, and evidence-informed practices. Where gaps exist, new strategies and policies, operational tools, and learning materials are being developed to optimize their implementation and to monitor uptake. Interdepartmental working groups have been established to inform and develop the relevant strategies, policies, procedures, and implementation tools, and to ensure a one Organization approach. An interactive electronic platform is also being developed to provide a user-friendly approach for the whole WHO workforce.

4. On 28 February 2023, the Secretariat launched Preventing and responding to sexual misconduct: WHO's three-year strategy 2023–2025 on preventing and responding to sexual misconduct,³ which builds on the key actions and outputs outlined in the WHO Management Response Plan to the report of the Independent Commission on Allegations of Sexual Exploitation and Abuse in the Democratic Republic of the Congo during the Response to the Tenth Ebola Outbreak, together with the lessons learned from the implementation of the Plan. The strategy prioritizes strengthening the transparency and accountability of the Organization and its leadership, and institutionalizing safeguarding from sexual misconduct in all relevant policies, procedures, and practices. It promotes a comprehensive framework of cross-linked and cross-referenced policies related to safe and respectful workplaces, ethics, internal justice, and human resources management.

5. The WHO Policy on Preventing and Addressing Sexual Misconduct, launched on 8 March 2023, consolidates all misconduct of a sexual nature within a single policy, thus enhancing WHO's legal and accountability frameworks for achieving zero tolerance for sexual exploitation, abuse, harassment and violence, and inaction against it. It aims to address loopholes, gaps, and lack of clarity in previous policy documents, aligns with international and United Nations requirements and protocols, and outlines the responsibilities of staff members, collaborators, managers, supervisors and the Organization.

6. A new policy on preventing and addressing retaliation, which covers any form of retaliation, is being developed to replace the 2015 policy and procedures on whistleblowing and protection against retaliation. The policy aims to: encourage individuals to report misconduct and participate in audits and investigations without fear of retaliation; facilitate the Secretariat's efforts to address allegations of retaliation, manage risks and protect individuals from retaliation; and foster an environment in which WHO functions in a transparent and accountable manner.

7. The Secretariat is also developing a new WHO code of ethics that describes the ethical standards of conduct expected from all WHO's personnel and the WHO organizational commitments. The new code will encompass: respect for the law; personal conduct and private life; management of conflict of interest; protection of WHO resources; protection of WHO interests and reputation; and post-employment obligations.

¹ Sexual misconduct, as defined in the WHO Policy on Preventing and Addressing Sexual Misconduct (<https://www.who.int/publications/m/item/WHO-DGO-PRS-2023.4>, accessed 11 April 2023), includes sexual exploitation, sexual abuse, sexual harassment and all forms of prohibited sexual behaviour.

² Abusive conduct, as defined in the WHO Policy on Preventing and Addressing Abusive Conduct, includes abuse of authority, discrimination and harassment.

³ Preventing and responding to sexual misconduct: WHO's three-year strategy 2023–2025. Geneva: World Health Organization; 2023 (<https://www.who.int/publications/i/item/9789240069039>, accessed 31 March 2023).

8. As recommended by the thirty-seventh meeting of the Programme, Budget and Administration Committee,¹ the Secretariat has undertaken a review of the appropriate application of established investigation procedures to streamline investigations as part of the development of a comprehensive end-to-end process for handling of allegations, from the initial reporting of an allegation through to the final determination of a case, and the administration of disciplinary action where appropriate.

9. This work has included input from the Independent External Oversight Advisory Committee in the development of a separate standardized process for handling potential allegations against the Executive Head as well as the process to be applied for handling potential allegations against the Director of the Office of Internal Oversight Services. These processes aim to align with best practices in the United Nations system, and reflect inputs submitted by Member States at the thirty-seventh meeting of the Programme Budget and Administration Committee in January 2023.

ACCOUNTABILITY FRAMEWORK FOR PREVENTING AND ADDRESSING SEXUAL MISCONDUCT

10. The Secretariat is mapping out key end-to-end processes related to accountability functions for sexual misconduct, identifying where and when specific Staff Rules and procedures need to be applied, and the responsible office for leading and coordinating with other functions during each step of the process.

11. The end-to-end process for the prevention of and response to sexual misconduct provides an example of how multiple offices across the Organization work together to review procedures, enhance systems, provide policy guidance and standard operating procedures, apply an evidence-based approach, promote transparent reporting, and advance a zero-tolerance culture within the Organization. Accountabilities for preventing and addressing sexual misconduct will be defined to include the roles and responsibilities of different categories of WHO personnel and their levels of accountability. Different levels of accountability are designated for staff and collaborators, staff with supervisory responsibilities, country representatives, managers with specific responsibilities related to sexual misconduct management, regional directors, the Director-General and implementing partners. These accountabilities will be included in a broader, integrated framework for all forms of misconduct, in which the chain of accountability within the Organization is defined, including the flow of authority (from whom, to whom, and for what purpose), and how such authority is exercised.

ADAPTING TO A CHANGING RISK ENVIRONMENT

12. The global risk environment is continuously evolving, with the Secretariat and Member States being confronted by new, old and protracted socioeconomic, political and environmental challenges, including an unprecedented number of health emergencies affecting all regions. At the same time, new demands are being placed on the Secretariat, with greater complexity in WHO's work, influenced by: changing global architectures for health, emergencies and development; calls for increased Secretariat transparency and accountability from Member States, donors and partners; and internal and external expectations of a Secretariat that is more operational, particularly at country level and during emergencies. Furthermore, the development and introduction of new health technologies and models of service delivery and partnerships provide new opportunities to advance WHO's work but also pose new risks for the Secretariat. In addition, the risk appetite for the Secretariat is evolving, moving from a risk-averse culture to one in which the focus is on assessing and managing risks and sharing risks across the

¹ See document EB152/4.

three-levels of the Organization. With increasing operational risks and a changing risk appetite the Secretariat's risk management approach needs to be flexible and forward-looking and fully integrated into business operations across all levels of the Organization.

13. Over the past year, the Global Risk Management Committee, which brings together senior management from all levels of the Organization, has overseen the updating of WHO's Principal Risks, and the development of a new risk appetite framework and a draft enterprise risk management strategy, with the aim of taking a more corporate approach to managing principal risks. Further details on the draft enterprise risk management strategy and principal risks can be found in the compliance, risk management and ethics: annual report.¹

14. The draft strategy takes into consideration the move towards a more operational Secretariat that prioritizes delivery in countries and highlights the need for increased accountability for the first line of operations, including WHO country representatives and directors. Increasing WHO country presence and operations has implications for the resourcing of and capacity-building for country and regional offices, including the need to provide tools and training, particularly in the areas of risk assessment, decision-making and the integration of risk management into programme planning.

15. To operationalize the framework and strategy, work has already been initiated on developing tools for specific programme areas to support country and regional offices, including for the prevention of sexual misconduct and for environmental health, and will be expanded to cover other principal risks.

STRENGTHENING THE SECRETARIAT'S ACCOUNTABILITY CAPACITY AND STRUCTURES

16. An informal WHO Accountability Functions² group, chaired by the Director-General, oversees the efforts to strengthen overall organizational accountability and transparency. The group meets on a weekly basis to: coordinate activities across relevant departments; monitor progress on implementation of major accountability functions; address implementation bottlenecks; promote a team approach to management of complex problems; identify systemic issues that require action; and benchmark best practices across other organizations. This approach has facilitated a collaborative, cross-unit approach to the review, development, alignment, consolidation and implementation of WHO policies, procedures, practices, guidance and tools. During 2022, this group focused to a large extent on issues related to sexual misconduct, but it has expanded its scope to address other areas in 2023.

17. Capacity challenges have been identified across all accountability functions and levels of the Organization, requiring a coordinated approach to reinforcing the functions that will strengthen the Organization's three lines of defence, including: those who have been delegated responsibility to manage risks; those with specialized functions who set policies, procedures and oversight to ensure compliance; and those who provide external or internal audit functions.

18. Review of different accountability functions and units is ongoing to inform further design of systems and human resource planning in order to achieve optimal required staffing, to ensure that the roles and responsibilities are clearly defined, that the right people with the right skills are located in the right places, and that appropriate training is provided as needed and that supporting integrated systems are developed. The shift towards a more operational WHO and a greater investment in country presence

¹ Document EBPBAC38/5.

² Participation in each meeting is variable and is determined by the topics on the agenda.

requires a focus on ensuring accountability functions are developed, implemented and supported at country and regional levels. In the past year, a specific emphasis has been placed on reviewing and strengthening the Organization's capacity to address sexual misconduct and to streamline investigations.

19. A number of independent reviews, including those of the Independent Commission on Allegations of Sexual Exploitation and Abuse in the Democratic Republic of the Congo during the Response to the Tenth Ebola Outbreak, the Independent Oversight and Advisory Committee for the WHO Health Emergencies Programme and the independent audit of case management systems and procedures including a review of allegations of sexual exploitation and abuse and sexual harassment received by the Office of Internal Oversight Services and the Office of Compliance, Risk Management and Ethics, identified structural failures in the Secretariat, including in the reporting and handling of allegations and investigations, and made recommendations for reform.

20. In response, a number of actions have been taken to strengthen the investigative capacity of the Office of Internal Oversight Services and to accelerate investigations.¹ The structure and functions of the Office of Internal Oversight Services were benchmarked against those of similar offices in other United Nations entities and a new structure for the Office of Internal Oversight Services was proposed at the thirty-seventh meeting of the Programme Budget and Administration Committee. The new structure includes an investigation unit composed of three separate teams, including: a team to investigate proscribed practices, including fraud and economic offences; a team to investigate workplace abuses including sexual misconduct and abuse of authority; and a team providing operational support for intake, policy development, quality assurance and forensic data analysis. A new head of investigations has been appointed along with a senior advisor to the Director-General to advise on investigations of sexual misconduct. In line with good practice within the United Nations system, a non-renewable time limit of seven years will be applied for the recruitment of the next Director of the Office of Internal Oversight Services.

21. In 2023, the Secretariat is committed to conduct external quality assessments (every five years) under the requirements of the respective professional standards, including: (a) the Institute of Internal Auditors External Quality Assessment Review process, which was last undertaken in 2018, and which is next planned for the third quarter of 2023; and (b) an External Quality Assessment of the investigation function review as required by the Conference of International Investigators Uniform Principles and Guidelines for Investigations, which was last conducted at the end of 2017, and which is next planned for the fourth quarter of 2023. These reviews, which cover both the audit and investigative functions of the Office of Internal Oversight Services will contribute to a more comprehensive, holistic review of all the functions of the Office of Internal Oversight Services, including its regulatory framework, WHO Financial Rules and the process for handling investigations, as requested by the thirty-seventh meeting of the Programme Budget and Administration Committee.²

TOWARDS AN ORGANIZATION-WIDE DECENTRALIZED EVALUATION SYSTEM

22. Whereas there has been reasonable progress in implementing the corporate and centralized evaluations of the 2018 WHO Evaluation Policy, implementation of decentralized evaluations, including the commissioning of and reporting on the evaluations, has varied. In 2022, an implementation

¹ Including, for example, the temporary suspension, in part, of Financial Rule XII, 112.1 by the Executive Board through decisions EB150(23) (2022), EB151(12) (2022) and EB152(1) (2023), have contributed to an acceleration of investigations of sexual misconduct.

² See document EB152/4.

framework for the WHO Evaluation Policy was developed to tackle these shortcomings and to operationalize the policy across the three levels of the Organization. The framework provides guidance on tools and approaches that can support the conduct of different types of evaluations, including: Organization-wide thematic evaluations; evaluations of WHO's contribution at country level; and decentralized evaluations.

23. With the Organization's increasing focus on country presence and impact, and the need to strengthen country learning, a separate framework has been developed for the evaluation of WHO's contribution at country level, in which there is strengthened three-level coordination and ownership, with country-level evaluations jointly commissioned and managed by the Evaluation Office and the regional office concerned, in collaboration with the relevant country office.

24. The overall implementation of the WHO Evaluation Policy is being supported by a number of actions: expansion of the roster of prequalified evaluation experts; establishment of a roster of quality assurance advisers; development of an Organization-wide repository of evaluation reports and plans; re-establishment of the Global Network on Evaluation; and launch of a learning programme for the Organization's evaluation personnel.

25. Specific tools are being developed to update the WHO evaluation practice handbook in order to support the work of evaluation managers. Two guides have already been developed: the guidelines on integrating gender equality, health equity, human rights and disability inclusion in evaluations; and the practical guide on evaluation for programme managers and evaluation staff.

26. Work is required to put in place a decentralized evaluation system that can systematically capture all the Organization's decentralized evaluations, track the management responses and the implementation of recommendations resulting from these evaluations, define the roles and responsibilities of managers for commissioning evaluations within their respective area of work and for ensuring adequate financial and human resources for decentralizing evaluations.

ROLE OF THE OFFICE OF THE OMBUDSPERSON AND MEDIATION SERVICES IN STRENGTHENING ACCOUNTABILITY

27. The Office of the Ombudsman plays a key role in strengthening overall Organizational accountability and in supporting the WHO workforce as the Organization adapts to a changing environment. In the past year, the Office of the Ombudsman has highlighted three systemic issues that require specific attention: promoting the role of the informal resolution of work-related disputes within the WHO internal justice system; reviewing contract modalities to ensure all members of the WHO workforce, including non-staff, receive appropriate contracts that are fit for purpose and advance the principle of a one WHO workforce; and supporting the WHO workforce in adjusting to an evolving hybrid working modality, guided by the Organization's flexible working arrangements policy.

TRACKING THE IMPLEMENTATION OF RESOLUTIONS, RECOMMENDATIONS AND DECISIONS RELATED TO WHO ACCOUNTABILITY FUNCTIONS

28. Member States provide oversight of and guidance for the Secretariat's accountability systems through reviews and recommendations issued by various governing bodies (Independent Expert Oversight Advisory Committee, Programme, Budget and Administration Committee, Executive Board and World Health Assembly), advisory groups (Independent Oversight and Advisory Committee) and, as needed, through external entities and independent high-level commissions, such as the Joint Inspection Unit of the United Nations system and the Independent Commission on the review of sexual

abuse and exploitation during the response to the tenth Ebola virus disease epidemic in the Democratic Republic of the Congo.

29. The Secretariat's new internal consolidated recommendation management and tracking platform enables business owners to enter progress updates for and track recommendations and requests made to the Secretariat. A dashboard containing relevant information for Member States has recently been launched.

30. Annex A presents two examples of recommendations related to accountability functions and systems in the Secretariat, and on preventing and addressing to sexual misconduct specifically, which demonstrate trends and duplication. The information presented is based on recommendations that were issued between 2015 and early 2023, by the Independent Expert Oversight Advisory Committee, Programme, Budget and Administration Committee, Executive Board, Independent Oversight and Advisory Committee, Independent Commission on the review of sexual abuse and exploitation during the response to the tenth Ebola virus disease epidemic in the Democratic Republic of the Congo, External Audit and the Joint Inspection Unit.

31. An immediate next step for the Secretariat is to further review trends, patterns and underlying possible root causes for systemic gaps that may exist, as well as to identify lessons of successful implementation that can be shared across the Organization.

32. Moreover, actions contained in the Secretariat's implementation plan on reform and the recommendations of the Agile Member State Task Group on Strengthening WHO's Budgetary, Programmatic and Financing Governance,¹ provide a further basis upon which to conduct synthesis reviews of accountability and related systems at WHO. Particularly noteworthy is the development of best practice reviews/syntheses across the United Nations and multilateral organizations of: (a) governance, accountability and oversight, and options for more efficient governance of WHO and accountability/oversight (action 27 of the Secretariat implementation plan on reform); and (b) results-based management systems, including Organization-wide performance assessment and relevant accountability mechanisms (recommendation T4 of the Agile Member States Task Group).

ACTION BY THE PROGRAMME, BUDGET AND ADMINISTRATION COMMITTEE

33. The Committee is invited to note the report and to provide guidance on the following questions.

- How can the Secretariat, across the three levels of the Organization, improve its implementation of existing recommendations relating to WHO's accountability functions?
- Which of the risks to the Organization require specific focus and strengthened coordination and coherence across the Organization's accountability functions over the coming year?

¹ Documents EB152/34 and EB152/33, respectively.

ANNEX

PREVENTING AND ADDRESSING SEXUAL MISCONDUCT

Since 2019, 136 recommendations specifically on preventing and addressing sexual exploitation, sexual abuse and sexual harassment (now collectively referred to as “sexual misconduct”) have been issued to the Secretariat, with the vast majority published between 2020 and 2022 (127) and seven issued in 2014. Excluding the two recommendations from 2019 and recent recommendations from 2023, the Secretariat has implemented 111 of 127 recommendations issued between 2020 and 2022, or 86%.

These recommendations were issued by governing body entities, the Independent Oversight and Advisory Committee or the Independent Commission Allegations of Sexual Exploitation and Abuse in the Democratic Republic of the Congo during the Response to the Tenth Ebola Outbreak. They do not include actions contained in the WHO’s implementation plan to the Independent Commission’s report.¹ The Secretariat continuously makes efforts to triangulate its follow-up, progress and reporting across all sources of recommendations and with the status of the implementation plan and the monitoring and evaluation framework for the new three-year strategy on preventing and responding to sexual misconduct in order to ensure consistency.

A few observations emerge from the set of recommendations on preventing and addressing sexual misconduct:

- the breadth of systems development for preventing and addressing sexual misconduct, related actions, and the high percentage of implementation reflect the significant efforts made and strong coordination provided by the Secretariat, which relies on many of the Organization’s accountability functions and benefits from the Director-General’s leadership and commitment
- there is significant duplication and repetition across the entire set of 136 recommendations due to their issuance by several governing body entities, advisory groups or panels that are unaware of or do not account for one another’s recommendations
- notwithstanding the value of the recommendations and the Secretariat’s commitment to reporting back to Member States, tracking and reporting on a total of 136 recommendations, which were mainly issued over a two-year period, places a burden on the Secretariat.

Table 1. Summary overview of 127 recommendations on preventing and addressing sexual misconduct, across several subcategories of focus, issued primarily between 2020 and 2022

| Subcategory: recommendation focus | Number issued | Number implemented at 15 March 2023 |
|---|---------------|-------------------------------------|
| Preventing and responding to sexual exploitation, abuse and harassment-accountability function resourcing | 12 | 11 |
| Investigations: for example, systems and backlog | 17 | 16 |

¹ The Implementation Plan of the WHO management response to the Report of the Independent Commission to investigate allegations of sexual abuse and exploitation during the response to the 10th Ebola epidemic in the provinces of North Kivu and Ituri, Democratic Republic of the Congo as of 29 January 2023. Available at <https://www.who.int/publications/m/item/WHO-Implementation-Plan> (accessed 3 April 2023).

| Subcategory: recommendation focus | Number issued | Number implemented at 15 March 2023 |
|---|---------------|-------------------------------------|
| Disciplinary measures after investigations | 3 | 2 |
| Strategies, policies | 13 | 12 |
| Internal justice system | 5 | 5 |
| Reporting responsibilities (for allegations) | 4 | 4 |
| Ethics | 1 | 1 |
| Human resources requirements for recruitment, ClearCheck, external contracts | 11 | 5 |
| Systems for preventing and responding to sexual exploitation, abuse and harassment in health emergency programmes | 12 | 10 |
| Training of staff | 8 | 7 |
| Survivor support programmes: community outreach | 9 | 8 |
| Community outreach and engagement | 5 | 2 |
| Risk management systems | 7 | 7 |
| Culture change | 6 | 5 |
| WHO structure, reporting lines, delegation of authority | 4 | 4 |
| Coordination, alignment (with partners) | 2 | 2 |
| Member State reporting, tracking progress | 8 | 8 |

Recommendations: Accountability functions (excluding preventing and addressing sexual misconduct), 2015-2023

A sample of 258 recommendations from several sources, which were issued to the Secretariat between 2015 and early 2023, and which focus on accountability-related matters and functions, are presented below in Table 2. Issuance of these recommendations has generally been more evenly spread out across the years. There has been a marked annual increase since 2020, with the issuance of approximately 80 recommendations per year, compared with 40 per year between 2016 and 2019. Within a given subcategory, many recommendations are repeated over time, which may either reflect a recurring underlying issue or indicate that the different entities issuing the recommendations are doing so are unaware that other entities are doing the same. Furthermore, of the 258 recommendations, 89 were from reports by the Joint Inspection Unit on relevant topics.

Of the 258 recommendations, 13 were “open-ended”, and to date 185 have been implemented, or 76% (excluding the open-ended recommendations).

The following observations were made:

- Member States have repeatedly requested the strengthening of resources and capacity of accountability functions, as reflected by the 27 recommendations issued on this matter. Continued attention, particularly by the Independent Expert Oversight Advisory Committee, the Programme, Budget and Administration Committee and the Independent Oversight and Advisory Committee, has also been given to key functions such as audit, investigations, internal controls, fraud prevention, ethics, risk management systems, evaluation, as well as internal justice and the role of the Ombudsperson
- Within each subcategory of recommendations in Table 2, there was a pattern of repetition of similar (and, for some, nearly identical) recommendations. This has been particularly evident for risk management and risk appetite statements.

Table 2. Summary overview of 258 recommendations on accountability-related functions (excluding preventing and addressing sexual misconduct), across several subcategories of focus, issued between 2015 and early 2023

| Subcategory: recommendation focus | Number issued | Number implemented at 15 March 2023 | Open-ended | % implemented (excluding open-ended) |
|---|---------------|-------------------------------------|------------|--------------------------------------|
| Accountability frameworks, coordination across functions, general reference | 6 | 6 | | 100% |
| Accountability functions – resourcing, capacity | 32 | 22 | 2 | 69% |
| Audit function – general, strategy | 7 | 6 | | 86% |
| Audit – recommendation follow up, organizational learning | 11 | 5 | 1 | 50% |
| External audit follow up to recommendation | 5 | 3 | | 60% |
| Investigations (system) | 12 | 6 | 1 | 55% |
| Internal justice | 17 | 10 | 3 | 71% |
| Internal controls | 24 | 20 | 2 | 91% |
| Ethics/conflict of interest | 14 | 11 | | 79% |
| Whistleblower protection | 9 | 7 | | 77% |
| Fraud prevention | 26 | 21 | 1 | 84% |
| Evaluation function | 16 | 11 | 1 | 73% |
| Organizational learning | 3 | 1 | | 33% |
| Ombudsperson function | 10 | 9 | | 90% |
| Risk management system | 27 | 18 | 2 | 72% |
| Risk statement | 8 | 0 | | 0% |
| Framework of Engagement with Non-State Actors | 28 | 28 | | 100% |
| Human resources – accountability compact, delegation of authority | 3 | 2 | | 66% |

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