



**World Health
Organization**

**PROGRAMME, BUDGET AND ADMINISTRATION
COMMITTEE OF THE EXECUTIVE BOARD
Thirty-ninth meeting
Provisional agenda item 2.1**

**EBPBAC39/2
2 January 2024**

Report of the Independent Expert Oversight Advisory Committee

The Director-General has the honour to transmit herewith to the Programme, Budget and Administration Committee of the Executive Board, for the Committee's consideration at its thirty-ninth meeting, the report submitted by the Chair of the Independent Expert Oversight Advisory Committee (see Annex).

ANNEX

REPORT OF THE INDEPENDENT EXPERT OVERSIGHT ADVISORY COMMITTEE (IEOAC) TO THE PROGRAMME, BUDGET AND ADMINISTRATION COMMITTEE

BACKGROUND

1. This report covers the forty-first and forty-second meetings of the IEOAC, held in June and October 2023, respectively, the latter meeting including the Committee's visit to the Regional Office for Africa and the WHO country offices in Congo, Democratic Republic of the Congo and South Africa. The main recommendations from these in-presence meetings are indicated below.
2. The members of IEOAC who participated in this meeting were: Mr Darshak Shah (Chair), Mr Rob Becker, Mr Greg Johnson, Mr Bert Keuppens and Ms Beatriz Sanz Redrado. Ms Beatriz Sanz Redrado could not join the segment of the meeting in South Africa.
3. The Committee received the required support from the Secretariat, including a regular overview on major developments by senior management. In addition, it had the opportunity to brief the Director-General on the discussions held at the end of each meeting.
4. Ahead of the opening of each meeting, all members of the Committee submitted their Declaration of Interest to the WHO Office of Compliance, Risk Management and Ethics and confirmed that no conflict existed with their current mandate.
5. The remainder of this report consists of the following chapters:
 - (a) Risk management
 - (b) Business management system (BMS)
 - (c) Prevention of sexual exploitation, abuse and harassment (PRSEAH)
 - (d) Internal Audit: update
 - (e) External Audit: update
 - (f) Process of handling and investigating potential allegations against Director, Office of Internal Oversight Services
 - (g) Visits to the Regional Office for Africa and WHO country offices in Congo, Democratic Republic of the Congo and South Africa
 - (h) Other matters reviewed by the Committee.

RISK MANAGEMENT

6. At its forty-first meeting, the Committee was briefed and discussed the implementation and operationalization of the risk management appetite and risk heat map analysis (assessing the probability of an event and its impact) within WHO's overall risk management framework.

7. In this context, the ratings applied to the principal risks, the tolerance levels and mitigation measures were discussed, with particular focus on those events with the highest residual risk.

8. In addition, the Committee discussed the maturity level of WHO's risk management and compared it to the maturity model as adopted by the United Nations System High-level Committee on Management.¹ This models rates progress in the area of risk management ranging from level 1 to level 5, with level 1 being "Initial" and level 5 being "Leading" (see Figure).



¹ United Nations System Chief Executives Board for Coordination. Reference maturity model for risk management: (ii) summary matrix (https://unsceb.org/sites/default/files/imported_files/2019.HLCM_.25%20RMM_Final_Annex%20II%28ii%29%20Summary%20Matrix_0.pdf, accessed 4 December 2023).

9. The Committee noted that the Secretariat's self-assessment rates the current level of maturity of the WHO's risk management between level 2 (Developing) and level 3 (Established). IEOAC expressed its appreciation for the frank self-assessment and encouraged the Secretariat to work on a strategy on how to move to a higher level in the maturity model, thus reaching a satisfactory level of maturity between level 3 (Established) and level 4 (Advanced). Risk assessment information should drive operational decision-making and enable the taking of measurable remedial actions to mitigate risk consistent with risk appetite. Regular risk reporting should enable management to focus its attention on those risk areas where the residual risk exceeds risk appetite, rather than looking at the absolute level of risk.

10. Finally, having visited headquarters and regional and country offices, the Committee recommends that more progress be made in risk articulation and risk management across the three levels of the Organization.

BUSINESS MANAGEMENT SYSTEM (BMS)

11. The Committee invited the Secretariat to present the status of implementation of the Business management system, its timeline and risks.

12. In its review of the risks as highlighted, the Committee recommended that the Secretariat pay close attention to potential creepages of scope so as to avoid delays and not to exceed the approved Programme budget. At the same time, IEOAC acknowledged that some elements were beyond the control of the Secretariat, as in the case of the acquisition of one of the service providers by a competitor.

13. The Committee concurred with the Secretariat's approach to minimizing customizations of the new system's features, as this would result in increased inefficiencies and additional costs in the future. In this regard, the Committee was pleased to hear that there is an upper target¹ for the number of customizations, and invited the Secretariat to ensure that this threshold is not passed, by continuing to work towards optimizing the business processes.

14. The Secretariat was reminded that review of the business process is an important component of implementation of a system and can help to change the culture of the Organization. For this reason, the Committee encouraged the Secretariat to fully document and clarify what the future end-to-end processes would look like and to continue to pay attention to the "people" dimension, in terms of staff profiles and skill sets needed in the future.

15. In discussing the technology dimension of the project, the Committee stressed the importance of an enhanced investment in the overall Information Technology infrastructure, including the bandwidth at country level, for the success of the initiative.

16. Further, the Committee encouraged the Secretariat to work on a comprehensive benefit statement for the initiative that would include quantitative and qualitative user adoption metrics and indicators.

17. Finally, noting the many initiatives currently ongoing within the Secretariat, the Committee recommended a focus on the BMS implementation, assigning adequate resources and capacity to the project.

¹ For example, in relation to the planning module this was set at 13%.

PREVENTION OF SEXUAL EXPLOITATION, ABUSE AND HARASSMENT (PRSEAH)

18. Given its significance, this is a standing item in the agenda of the Committee's various meetings. In this context, the Committee receives regular updates on the status of all ongoing activities, including the implementation of relevant recommendations from governing body entities and independent audit reports, and issues faced in implementing these recommendations.

19. The Committee is very impressed by the extensive work being carried out by the Organization in this area. In addition, in the context of the recent Committee's visit to the African Region, IEOAC members had the opportunity to have a direct experience assessing the activities currently ongoing at regional and country levels, as reported later in this document.

20. While noting the progress made in implementing the recommendations from the PwC Audit Report and their interdependencies, the Committee invited the Secretariat to address the remaining recommendations at a faster pace.

21. Further, it urged the Secretariat to prioritize the finalization of the crucial policies that would allow the Organization to further mitigate the risk of sexual exploitation, abuse and harassment.

22. The Secretariat acknowledged the importance for the Committee to continue to monitor progress in this area and confirmed its commitment to further accelerate its actions as demonstrated by the activities currently ongoing at country level. In addition, the Secretariat reported that the overarching policy framework has now been completed, with the introduction of the policy on preventing and addressing sexual misconduct,¹ the updated policy on preventing and addressing abusive conduct,² the policy on preventing and addressing retaliation³ and the revamped Code of ethics,⁴ supplemented by the accountability framework for preventing and responding to sexual misconduct.⁵ These policies are now being disseminated to the entire workforce.

23. Finally, on the issue of funding for PRSEAH work, in addition to corporate flexible funding provided, for prevention activities the Committee encouraged the Secretariat to explore ways to draw on non-core funding sources and to consider these activities as a direct cost of implementing technical programmes, especially emergency programmes, noting that these residual risks will exist and need to be adequately addressed and funded. This would help to ensure the sustainability of funding in this area.

¹ WHO policy on preventing and addressing sexual misconduct. Geneva: World Health Organization (https://cdn.who.int/media/docs/default-source/campaigns-and-initiatives/prseah/who-policy-on-preventing-and-addressing-sexual-misconduct.pdf?sfvrsn=7bb1dd5b_28&download=true, accessed 4 December 2023).

² Preventing and addressing abusive conduct: policy and procedures concerning harassment, discrimination and abuse of authority – effective 20 June 2023. Geneva: World Health Organization (https://cdn.who.int/media/docs/default-source/ethics/policy-on-preventing-and-addressing-abusive-conduct.pdf?sfvrsn=e861d8f3_26&download=true, accessed 4 December 2023).

³ Preventing and addressing retaliation: eManual III.11.5 – effective 1 July 2023. Geneva: World Health Organization; 2023 (https://cdn.who.int/media/docs/default-source/ethics/policy-on-preventing-and-addressing-retaliation.pdf?sfvrsn=eb4bf547_16&download=true, accessed 4 December 2023).

⁴ WHO Code of Ethics. Geneva: World Health Organization; 2023 (https://cdn.who.int/media/docs/default-source/ethics/code-of-ethics.pdf?sfvrsn=d56578a6_1&download=true, accessed 4 December 2023).

⁵ Preventing and responding to sexual misconduct: WHO's three-year strategy 2023–2025. Accountability framework. Geneva: World Health Organization; 2023 (<https://iris.who.int/bitstream/handle/10665/366299/WHO-DGO-PRS-2023.2-eng.pdf?sequence=1>, accessed 4 December 2023).

INTERNAL AUDIT: UPDATE

24. The Committee had the opportunity to meet the newly appointed Director, Office of Internal Oversight Services (IOS) at each meeting and was pleased to hear that senior management of WHO has continued to collaborate with and supported the Office.

25. Director, IOS provided an update of the progress in implementing internal audit recommendations and briefed the Committee on the currently ongoing external quality reviews of its audit and investigation functions. In relation to the regular five-year external reviews, independent experts were hired for this task, including specialists in sexual misconduct. The Committee had the opportunity to reflect with the experts on the scope and approach of the external review of the investigation function and was impressed by the expertise and thinking provided. A report from these reviews is expected in early 2024 and will be made available to the Committee.

26. In parallel, it was explained that the Office is working on enhancing its visibility through a revamped website.¹ While finalizing crucial policies on investigations, Director, IOS is looking into how investigations can better inform ongoing or future audits.

27. Noting the External Auditor's satisfactory rating of the internal control environment and the actions being taken by the Secretariat, the Committee was surprised to see that a deterioration in the effectiveness of the internal controls was reported by IOS based on the partial data currently available for 2023, and asked for more granular information by function, geographical area and high residual risks when data collection is finalized.

28. At the same time, IEOAC expressed its appreciation of the effort by the Secretariat to decrease the number of late-closed or overdue recommendations, from 91% in 2019 to 51% in 2022.

29. As to the caseload of investigations, the Committee observed the significant increase of new allegations reported (from 488 in 2022 to 565 by October 2023). The Committee sees this as evidence that awareness of and willingness to report misconduct is increasing and therefore as a positive sign that the PRSEAH programme is working. Equally, to maintain the credibility of the investigative function in this area, it is important that the handling of the cases still meets the duration targets set (namely, 120 days for cases of sexual misconduct and 180 days for all other allegations). The Committee encouraged the Secretariat to keep strengthening the investigations capacity, for a fixed duration of time, in order to reduce the high number of open cases, and also the capacity to handle the subsequent disciplinary measures resulting from substantiated investigations.

30. The Committee welcomed the consideration being given to reassigning responsibility for investigation of management and matters concerning relations between personnel to the human resources department, which would increase the capacity of IOS to investigate other cases relating to proscribed practices and prohibited workplace conduct.

31. The Committee requested an analysis of the root causes for the increase in investigations and large proportion of unsubstantiated cases (approximately 50% between 2021 and 2023) so that management can address these matters.

¹ For more information, see Office of Internal Oversight Services website (<https://www.who.int/about/office-of-internal-oversight-services>, accessed 4 December 2023).

32. As is usual practice, private sessions were also held with the Director, IOS.

EXTERNAL AUDIT: UPDATE

33. Noting the good working relations with the Secretariat, the Committee welcomed the unqualified audit opinion expressed by the External Auditor on WHO's Financial Statements.

34. It further noted with appreciation the management acceptance of the various external audit recommendations, in particular those related to BMS, procurement and inventory.

35. In this regard, the Secretariat confirmed that the external audit report on BMS was extremely useful for taking corrective actions during the design phase of the BMS project. The Committee looks forward to future follow-up audits of the system.

36. In line with its terms of reference, IEOAC reviewed the proposed audit plan of the External Auditor for 2023–2024, which is based on their risk model. This review was conducted with the objective of ensuring the feasibility of the plan vis-à-vis other important ongoing initiatives (for example, implementation of BMS) and to confirm that no overlap exists with the plan set out by IOS.

37. In this regard, the Committee noted the audit plan as proposed and suggested that the External Auditor consult with the Secretariat on the timing and scope of the proposed performance audit on supply chain, inventory and warehouse management, given the potential for conflict with the implementation of the relevant modules of BMS.

38. Finally, IEOAC members expressed their gratitude to the External Auditor for the constructive engagement with the Committee and welcomed hearing the Auditor's satisfaction with WHO's internal control environment.

39. As is usual practice, private sessions were also held with the External Auditor.

PROCESS OF HANDLING AND INVESTIGATING POTENTIAL ALLEGATIONS AGAINST DIRECTOR, INTERNAL OVERSIGHT SERVICES

40. In its report of its thirty-eighth meeting to the Executive Board at its 153rd session,¹ the Programme, Budget and Administration Committee requested IEOAC to continue to work with the Secretariat to further assess the alignment of the process for handling potential allegations against the Director, IOS with best United Nations system-wide practice and to elaborate on the existing provisions of the charter of WHO's Office of Internal Oversight Services.

41. The Committee, with the support of the Secretariat, conducted an analysis of charters of offices of independent oversight services (or their equivalent) of other United Nations system agencies and of how this matter is being dealt with by other agencies, including the most recent examples from FAO, UNESCO, UNICEF and WIPO. The analysis confirmed that WHO's process is fully aligned with charters and practices adopted by other agencies, and noted that specific, but limited, clarifications to the Charter of WHO's IOS would be needed. The Committee reviewed the proposed revision and advised the Director-General to amend the relevant IOS Charter provision accordingly.

¹ Document EB153/2.

42. In particular, the Committee underscored certain principles to be included in the amendments. In order to protect against any conflicts of interest, and consistently with United Nations-wide best practice, any investigation of the Director, IOS would be managed by the Director-General (and his/her designee) with the advice of IEOAC. If any investigation be warranted, it should be conducted by an external, competent and independent investigative entity, which could be another United Nations agency investigation office.

43. The Committee notes that the Charter has been amended accordingly and approved by the Director-General.¹

VISITS TO THE REGIONAL OFFICE FOR AFRICA AND COUNTRY OFFICES IN CONGO, DEMOCRATIC REPUBLIC OF THE CONGO AND SOUTH AFRICA

44. In the context of its yearly visit to a WHO regional and country office, the Committee visited the Regional Office for Africa and the WHO country offices in Congo, Democratic Republic of the Congo and South Africa. The committee was very impressed by the preparations made for the visit, the excellent presentations at the regional and country levels and the constructive discussions.

45. The African Region has 47 Member States and as many country offices. It accounts for 14% of the world population, and shows among the lowest rates of universal health coverage services. Further, about one third of the population lives in poverty and 17 countries are in a fragile situation. The Region has high rates of communicable diseases and, if these are not addressed, the implications could be global. Hence funding to address these issues is crucial.

46. Finally, the Region faces significant operational challenges due to the difficult economic, political and social contexts (including the inequalities within individual countries), the recurring funding issues, the limited possibility to attract and retain talent, the high risk for PRSEAH and gender-based violence, and the impact of climate change on health.

47. Notwithstanding the many challenges presented, the Committee would like to commend the Regional Director, Dr Matshidiso Moeti, for the achievements of the Regional Office for Africa and for her leadership.

48. The Committee was also pleased with the commitment and dedication of the Heads of WHO country offices and country office staff members, including the work in emergency response (for instance, to Ebola virus disease and coronavirus disease (COVID-19)).

49. Recognizing the backdrop of the challenges referred to in paragraphs 45 and 46, the commitment of the senior management of the Regional Office for Africa is demonstrated by the effective internal control environment observed, that is based on a robust system of key performance indicators at country level. These are continuously monitored and are used as one of the elements to assess the performance of the Heads of WHO country offices and take corrective actions. The Committee welcomes this approach as a best practice that, the Committee understands, is being adopted globally.

¹ Available at https://cdn.who.int/media/docs/default-source/documents/about-us/accountability/who-charter.pdf?sfvrsn=514fa015_5 (accessed 2 January 2024).

50. The positive trend in improved internal controls is reflected in the yearly internal control self-assessment exercise and is confirmed by the recent reports of the internal auditor on the country offices in Burkina Faso and Ghana.

51. When discussing internal controls, IEOAC stressed the importance of the use of technology for implementation, monitoring, risk mitigation and internal control strengthening. In this context, the upcoming implementation of BMS offers an opportunity to replace existing systems and create efficiencies. The Committee noted the strong engagement of the Regional Office in the BMS implementation team.

52. The Committee took note of and welcomed the training on fraud awareness carried out in the Region, as this contributes to a better understanding of the fraud and anticorruption measures in place in the Organization and helps to mitigate the risk in this area.

53. Having had the opportunity to directly observe the action taken at country level, the Committee thanked WHO for the progress made in terms of activities, training, awareness raising and sensitization about PRSEAH and gender-based violence in the Region.

54. The Committee noted that one of the Region's major challenges is attracting and retaining skilled staff. Addressing this issue requires support from headquarters and innovative approaches. At the same time, the Committee noted that only 20% of the leadership positions in the Region (including Heads of WHO country offices) were occupied by women. This is an area that would require particular attention and improvement, with the support from headquarters.

55. The Committee would like to express its appreciation for the work of the WHO Country Office in Congo and in particular, for its health data management project, which generates powerful analytical data that can be used by a wide range of stakeholders and partners to address health matters. This innovation is entirely driven by local talent and is an example of practices that allow WHO to fulfil its mandate in support to the countries. It should be scaled up, thereby taking into account regional and global WHO standards to facilitate replication in (and aggregation across) other countries.

56. In the Democratic Republic of the Congo, IEAOC talked to the PRSEAH focal points from the regional and country offices and was impressed by the intensity of management focus on this important topic, the amount of work undertaken for the local awareness campaign among all members of the workforce, and the many achievements in this area. These include the development of dedicated standard operating procedures produced in collaboration with the Regional Office and headquarters and based on local knowledge and experience. The Committee encouraged the Regional Office and the WHO Country Office to continue to work in this area, as it is key for regaining the trust of donors and should help to enhance resource mobilization. Review of the standard operating procedures by headquarters should be a priority.

57. In this context, the Committee looks forward to receiving the report with the external review of the implementation of the recommendations of the Independent Commission, as soon as it becomes available.

58. The briefing provided highlighted how the resources and effort that were devoted to addressing PRSEAH have enabled the Country Office to turn the corner on this matter. The significant results achieved by the Country Office should be better communicated to local and international partners. In this regard, an enhanced communications strategy should be developed by the Country Office.

59. At the conclusion of its regional programme, IEOAC visited the WHO Country Office in South Africa, which is classified as a middle-income country. During the visit, the Committee learned that, despite the good health indicators at the country level, significant inequalities exist within the country, thus requiring a continuing strong partnership between WHO and the country health authorities. In order to effectively address these challenges, suboffices would be required and their establishment would require additional funding. However, given its status of middle-income country, opportunities may exist to mobilize resources from within South Africa. In this context, the Committee encouraged the Regional Office and the WHO Country Office to explore innovative financing, including from private sector.

60. The Committee was pleased to hear the positive contribution of the WHO Country Office to improving public health in the country, in particular, the support provided during the COVID-19 emergency response, the advocacy for the national health insurance scheme adopted by the South African Parliament to the benefit of the local population, and the key role played towards reducing maternal mortality indicators.

61. In the context of this final visit, the Committee also met the staff working in the WHO General Management Administrative Hub, based in Pretoria. Within the African Region, this Hub provides first-level support in the areas of accounts and financial management, human resources and talent management, and digital finance services, and delivers oversight services (namely, compliance, risk management and quality assurance) to all offices in the Region. As such, the Hub represents a good example of improved support to country offices, consolidation of expertise and strengthening of internal controls.

62. In particular, IEOAC expressed its appreciation for the introduction of a digital payment initiative that has the potential to reduce payment times, while significantly mitigating the risk of fraud for local payments. This initiative is being rolled out across the Region and can be considered as a best practice for implementation in other regions.

63. In its final remarks to the regional leadership, the Committee praised the African Region for the significant progress made as far as internal controls are concerned. In parallel, it invited the Organization to mobilize additional funding through establishing new partnerships and innovative approaches to resource mobilization, including, to the extent possible, with the private sector.

64. In addition, the Committee noted that, in a reality where resources are limited, programmatic focus is critical. At the same time, the Committee recognized that guidance on such priority would require further discussion and deliberation by the Member States.

OTHER MATTERS REVIEWED BY THE COMMITTEE

65. The Committee had the opportunity to review and provide comments on the draft report of the Secretariat with the proposed evaluation workplan for biennium 2024–2025 and looks forward to continuing to engage with the evaluation function to monitor the progress of its implementation at its future meetings.

66. As it represents the first step towards a more sustainable funding model, the Committee commended the Secretariat and Member States for the work carried out to achieve the 20% increase in assessed contributions. In addition, it was pleased to hear about its planned use in support to the countries, coupled with an increased delegation of authority for Heads of WHO country offices and enhanced accountability through established key performance indicators.

67. Further, noting the good progress in the implementation of actions in the Secretariat Implementation Plan on reform (SIP), as a prerequisite for further increases in assessed contributions, IEOAC plans to have more discussions on this and on the investment round at future meetings.

68. Finally, the Committee encourages the Secretariat to continue to work with Member States and donors towards obtaining more flexible and multiyear funding, establishing partnerships and adopting innovative approaches (including with private sector) at all levels. This enhanced resource mobilization capacity should be accompanied by a robust communication strategy to better highlight the results achieved by the Organization.

69. On the issue of security, the Committee observed the increasing demand for security measures including the cost of evacuations, for which it is difficult to budget. This requires coordination and optimization of the roles of United Nations Department of Safety and Security and WHO, including the use of resources and adequate provisioning. The Committee supports further rationalization in this area and the review of mechanisms to ensure security needs are appropriately funded. At the same time, it took note of the numerous vacant security positions in the field and would welcome a follow up on the internal audit report on security.

70. The Chair of this Committee had the opportunity to be interviewed by the Chair of the Joint Inspection Unit (JIU), Ms E.A. Cronin, in September 2023. The interview was carried out in the context of the currently ongoing “Review of the acceptance and implementation of Joint Inspection Unit recommendations by the United Nations system organizations, the process of handling the Joint Inspection Unit reports by the Joint Inspection Unit participating organizations and their consideration by their legislative organs and governing bodies”.

71. During the interview, the Chair of IEOAC explained that, although no specific provision is included in the Committee’s terms of reference to review JIU report recommendations, the management nevertheless gives those recommendations the utmost importance and the Committee considers them as they emerge and are relevant to the ongoing work of the Committee, based on high risk, or disagreement or as flagged by management.

72. In particular, the Committee is planning to include an agenda item to review the implementation of past JIU recommendations, as relevant to IEOAC’s mandate, at its meeting in the first part of the year.

73. The Chair of JIU praised IEOAC and WHO for their collaboration and commitment to address JIU’s recommendations.

SUMMARY OF HIGHLIGHTED RECOMMENDATIONS FROM THE FORTY-FIRST AND FORTY-SECOND MEETINGS OF THE COMMITTEE

74. The Committee urged the Secretariat to review the standard operating procedures prepared by the Regional Office for Africa that would allow the Organization to further mitigate the risk of sexual exploitation, abuse and harassment. (Reference paragraphs 21, 22 and 56).

75. There will continue to be a level of residual risk with respect to PRSEAH in the field. Funding will be required to continue to mitigate this risk in a sustainable manner. In addition to corporate flexible funding provided for prevention activities, the Committee encourages the Secretariat to review and report back on possible mechanisms to use non-core funding sources to fund PRSEAH activities. (Reference paragraph 23).

76. The Committee noted from the partial data for the year 2023 provided by internal audit a deterioration in the effectiveness of internal controls. Management should monitor this closely. The Committee requests that future submissions of information on effectiveness of internal controls should be by function, geographical area and highlight high residual risks – where applicable. (Reference paragraph 27).
77. The Committee requested an analysis on the root causes for the increased number of investigations and the large proportion of unsubstantiated cases so that management can address these matters. (Reference paragraph 31).
78. Notwithstanding the independence of the External Auditor, the Committee recommends that when the external auditors are planning performance audits there is a discussion with management and IEOAC to avoid unnecessary duplication and auditee's fatigue, and ensure that the Organization fully benefits from these audits. (Reference paragraph 37).
79. In the case of the Democratic Republic of the Congo, an enhanced communications strategy should be developed by the WHO Country Office targeting donors, reflecting the challenges, effort, resources and results achieved in the area of PRSEAH. Despite these challenges and competing priorities the Country Office attained good programmatic results. (Reference paragraph 58).
80. The health data management project in the WHO Country Office in Congo is an example of successful innovation. A review of this system should be undertaken to assess the feasibility of its use in other countries. (Reference paragraph 55).
81. The Committee requested the Secretariat to prepare a comprehensive benefit statement for the BMS project that would include quantitative and qualitative key performance indicators and the related investment. (Reference paragraph 16).
82. Underscoring that the responsibility for implementation is with the first and second line of defence, the Committee recommends that more progress be made in the risk articulation and risk management across the three levels of the Organization. There should be a formalized project plan with deliverables and timelines. (Reference paragraphs 9 and 10).
83. The Committee recommends the formulation of a strategy for mobilizing additional funding through the establishment of new partnerships and innovative approaches, including, to the extent possible, with the private sector. This will be particularly important for upper-middle income countries. (Reference paragraph 63).
84. Given the challenges in the African Region, headquarters and the Regional Office should explore innovative approaches to recruitment and retention to ensure a more stable and diverse staffing, including an improved gender balance in leadership positions at country level. (Reference paragraph 54).

Mr Darshak Shah (Chair), Mr Rob Becker, Mr Greg Johnson,
Mr Bert Keuppens, Ms Beatriz Sanz Redrado

APPENDIX

STATUS OF PREVIOUS RECOMMENDATIONS BY THE COMMITTEE

1. The Committee received the status update of the implementation of its previous recommendations through the consolidated tracking platform and its online dashboard. The Committee reviewed open recommendations carefully and agreed on changes to implementation status.
2. Since 2015 through May 2023, IEOAC has promulgated 144 recommendations for action by the Secretariat. It was pleased to note that 90% of the recommendations issued since 2015 and being monitored have been closed as at the end October 2023, with the remaining 10% in progress. All recommendations issued before 2020 and all those issued during 2021 have been implemented. Information on status updates to previously open recommendations since the last update by IEOAC to the Programme, Budget and Administration Committee of the Executive Board in January 2023,¹ including those implemented and in progress, is provided in the Table below.

¹ Document EBPBAC37/2.

Table. Status of open recommendations, with the Secretariat's comments

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2017_PB26_1	EBPBAC26/2	The need for a full-scale business continuity plan for the Organization.	Implemented	The Secretariat collected information on its business continuity management (BCM) processes across the Organization in support of the JIU review of the same subject between February 2021 and February 2022 (JIU/REP/2021/6 released in March 2022). Subsequently the Division of Business Operations led development of a new Corporate BCM Framework, consulting across all levels of the Organization and with WHO Health Emergencies Programme, Business Operations departments, and IOS. The corporate lead is the Department of Information Management and Technology. The Framework was completed in late May 2023, with final Global Policy Group sign-off in June 2023.
IEO2019_PB30_3	EBPBAC30/2	Management to develop a plan with a root cause analysis of the overdue donor reports, strategies for addressing the issue, and clear milestones for progress going forward.	Implemented	Previous additional internal controls have the level of late donor reports remaining stable (for example, there are currently 444 past due, compared to 343 in June 2019). The processes for the preparation of donor reports will be replaced as part of the BMS implementation project.
IEO2020_PB31_1	EBPBAC31/2	As part of WHO transformation, the Committee urges senior management to continue to focus on change management efforts and management of the risk of staff fatigue and exhaustion.	Implemented	Implementation of the action plan of the Action Results Group for country impact advances transformation at the country level, including change management at the regional level. Staff surveys (at all levels) expressed a desire for change and for implementing transformation beyond organizational structure change and global initiatives. Staff fatigue has been expressed in headquarters and regional offices with previous waves of organizational structure change (as documented by the audit and evaluation of transformation). Further progress has been made with implementing the Action Results Group action plan, the BMS project and human resources processes addressing staff mental health, but more needs to be done. IEOAC was informed of progress, which was also reported in document EBPBAC37/2. The current update and prioritization of the transformation agenda in the future will have a special focus on embedding organizational change management in the Organization and preventing fatigue with reform processes.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2020_PB31_3	EBPBAC31/2	The Committee recommends that, starting with a high-level enterprise-wide risk appetite statement, WHO articulates a hierarchy of cascading risk appetite statements, with measures and limits where appropriate.	Implemented	The Organization-wide Enterprise Risk Management strategy was presented to and endorsed by IEOAC at its meeting in April 2023. The strategy includes and builds on the risk appetite statement framework. The strategy and road map have been completed and were approved by the Global Policy Group in June 2023. They were also submitted to Member States through the Programme, Budget and Administration Committee in document EBPBAC38/5.
IEO2020_PB31_4	EBPBAC31/2	The Committee recommends that within the risk management process, special attention be given to compliance risks, and it would like to highlight the importance of compliance because of the dependence of WHO on voluntary contributions and on the goodwill of Member States and donors. Furthermore, the health effects of climate change need to be at the centre of WHO's enterprise risk management considerations.	Implemented	The Global Policy Group approved the new WHO's Risk Management Strategy in June 2023. Reinforcement of the use of the strategy is detailed in the strategy's action plan. Risk assessments and compliance measures for PRSEAH risk have been piloted and rolled out at WHO Country Office level. The WHO Office of Compliance, Risk Management and Ethics contributes actively to addressing environment and social governance risks through the Environmental and Social Safeguard Framework convened by the Department of Environment, Climate Change and Health.
IEO2020_PB31_8	EBPBAC31/2	Furthermore, with regard to the African Region, the Committee advises WHO management to explore partnerships with the national Supreme Audit Institutions in the Region's countries to strengthen public accountability, pinpoint improvement opportunities and identify workable solutions to problems and capacity gaps. The exemplary work done by the Audit Service of Sierra Leone in October 2014 on the Ebola virus	Not accepted	IOS has no specific mandate under Financial Rule XII for country capacity-building of national audit institutions.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
		disease response in that country suggests how mutually beneficial such partnerships could be.		
IEO2020_PB31_10	EBPBAC31/2	The Committee recommends that all cases of fait accompli noted by the Contract Review Committee be reported to senior management for review and appropriate actions for accountability, and that a report be made to the Committee on an annual basis including actions taken by management to address accountability.	Implemented	New Contract Review Committee procedures were implemented effective 1 August 2023.
IEO2020_AC31_4	IEOAC31 Report	Senior management to ensure continued two-way dialogue with WHO staff so as the spirit of transformation is not lost and staff at all levels feel a sense of ownership for the transformation and that any concerns are being heard.	Implemented	WHO is following up implementation of this and related recommendations, contained in the independent evaluation of transformation, the external audit and promulgated by IEOAC at its 36th meeting. The Secretariat will conduct a new staff member survey in the future; and several actions are under way by the Human Resources and Talent Management and Mental Health and Substance Abuse departments to address broader issues of staff fatigue. See Index number IEO2021_PB33_2.
IEO2020_AC31_7	IEOAC31 Report	The IEOAC encourages Senior Management to systematically enhance analogue and digital tools for protection against fraud for field-use in country offices.	Implemented	WHO issued its new WHO Policy on Prevention, Detection and Response to Fraud and Corruption in July 2022. Accordingly, the Secretariat has been implementing training across the three levels of the Organization. In addition, as the earlier update indicated, the next iteration of its ERP system will incorporate further data and analytic tools to better prevent and detect fraud.
IEO2020_AC31_8	IEOAC31 Report	The IEOAC encourages Senior Management to continue or augment efforts to reinforce a zero-tolerance culture with particular emphasis on training and education at the country level.	Implemented	The training programme has been rolled out across the three levels of the Organization. In addition, a new WHO Policy on Prevention, Detection and Response to Fraud and Corruption was issued in July 2022.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2020_AC31_9	IEOAC31 Report	<p>The IEOAC recommends review of overall IT-spending in relation to revenues as part of the overall planning cycle.</p> <p>The IEOAC recommends review of the ratio of run the WHO to change the WHO IT-spend and to consider additional change investments.</p> <p>The IEOAC recommends harnessing available systems and platforms from other UN organizations during the modernization of WHO's Global Management System (GSM) and to consider overall integration of ERP systems with other UN system organizations rather than just parts of the ERP with common use of some functionalities.</p>	Implemented	The Seventy-sixth World Health Assembly noted the Secretariat's report on the revised Information Management and Technology strategy and way forward for sustainably financing IT, including in the context of Programme budget 2024–2025 and the new ERP system (see document A76/33).
IEO2020_AC31_11	IEOAC31 Report	The IEOAC recommends making an adjusted and modernized Accountability Framework of the WHO, a cornerstone of the accountability function enhancement project.	In progress	The WHO Evaluation Office and IOS have commissioned respectively comparative or quality assurance reviews, to be completed by the fourth quarter of 2023. In addition to the previous update, in July 2023 WHO issued a specific accountability framework for the three-year strategy on Preventing and Responding to Sexual Misconduct (2023–2025). An update of the 2015 WHO Accountability Framework based on all of these inputs (and including the 2023 JIU report on accountability frameworks) is expected in the first quarter of 2024. See recommendation IEO2020_PB32_2.
IEO2020_AC31_12	IEOAC31 Report	The IEOAC recommends ensuring timely implementation of IOS-recommendation through inclusion into senior managers' compacts.	Implemented	A final draft of the compact for senior managers is pending the Director-General's final approval. Several measures have been introduced to strengthen the accountability of executive managers in the areas of planning, implementation, human resources, procurement, travel and compliance.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
				In addition, the Assistant Director-General, Business Operations has assumed his coordination role in this area by regularly and frequently monitoring the progress of implementation of the various recommendations pertaining to those under the managerial control of his department's directors and Directors of Administration and Finance.
IEO2020_PB32_2	EBPBAC32/2	The Committee recommends that the accountability framework of WHO issued in 2015 is updated as soon as possible so that all stakeholders are aware of their responsibilities related to accountability.	In progress	The WHO Evaluation Office and IOS have commissioned respectively comparative or quality assurance reviews, to be completed by the end of 2023. In addition to the previous update, in July 2023 WHO issued a specific accountability framework for the three-year strategy on Preventing and Responding to Sexual Misconduct (2023–2025). An update of the 2015 WHO Accountability Framework based on all of these inputs (and including the 2023 JIU report on accountability frameworks) is expected in the first quarter of 2024. See recommendation IEO2020_AC31_11.
IEO2020_PB32_5	EBPBAC32/2	The Committee repeats its request for a high-level risk-appetite statement for WHO that articulates the risks that the Organization is willing to take in pursuit of its strategy.	Implemented	The Organization-wide Enterprise Risk Management strategy was submitted to IEOAC at its meeting in April 2023 and endorsed. The strategy includes and builds on the risk appetite statement framework. The strategy and road map have been completed and were approved by the Global Policy Group in June 2023. They were also submitted to Member States through the Programme, Budget and Administration Committee in document EBPBAC38/5.
IEO2020_AC32_4	IEOAC32 Report	Senior Management to consider introduction of a formal performance management calibration mechanism including review of the current 5 scale ratings system to a more practical scale based on current practices.	In progress	WHO conducted a performance management assessment through PwC whose report with recommendations was submitted to WHO in January 2023 and included the introduction of a calibration system. Consultations have been initiated with other United Nations agencies to understand their systems, if any. These inputs will inform the design of the performance management system to be implemented through BMS. The inclusion of a calibration system will be included in the proposed new approach to performance management to be developed in 2024 for implementation in 2025.
IEO2020_AC32_5	IEOAC32 Report	Senior management to consider publishing the distribution of staff ratings on aggregated level within WHO to provide a benchmark and transparency to individual staff members.	In progress	WHO favours publishing the distribution of aggregated staff ratings. Some improvements have been made to the tool (electronic performance management and development system) and some other measures have been implemented to ensure a normal distribution in 2023. Data for 2023 will be analysed early in 2024 and will be shared with staff members globally.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2020_AC32_7	IEOAC32 Report	European Regional Office to carry out a cost benefit analysis of GDOs with a focus on the need for enhanced collaboration amongst them.	In progress	The Standing Committee of the Regional Committee for Europe submitted its report on Governance of the WHO Regional Office for Europe ¹ to the Regional Committee at its 73rd session (Astana, 24–26 October 2023). A workgroup reviewed governance and decision EUR/RC73(3) welcomed the recommendations (including those on geographically dispersed offices) and recommended that the Standing Committee of the Regional Committee for Europe take them forward. However, the cost-benefit analysis as noted in the recommendation has not yet been conducted.
IEO2020_AC32_9	IEOAC32 Report	European Regional Office to continue focus on efficiency in addition to effectiveness focus and further enhancements of digital process support and overall digital infrastructure as well as further aligning outputs to outcomes.	Implemented	<p>The business process automation system of the Regional Office for Europe was expanded in 2021 to include tailor-made workflows for some specific request types, for example exceptional approvals of pre-payments to suppliers, approval of new biennial workplans as part of the preparation for the biennium 2022–2023, and various actions related to human resources such as establishment and filling of new staff positions, temporary appointments, and recruitment of maternity leave replacements. This expansion contributed to the streamlining of administrative work, leading to shorter processing times and clear and transparent audit trails. It also greatly facilitated the smooth running of administrative processes during the COVID-19 pandemic, when staff members were unable to work on-site at WHO premises and worked remotely.</p> <p>Digital solutions benefited all WHO country offices in the European Region bringing them “closer”, facilitating smooth operations and internal communications. Several country offices have used automated processes (Bizagi workflows) in their offices to manage approvals of various administrative actions. The success of the business process automation system of the Regional Office for Europe led to collaborative work with Regional Office for Africa to further develop and expand systems for future roll-outs, strengthening interregional collaboration and increasing cost-efficiency (for example, through cost-sharing of the licenses and required IT support for additional dedicated workflows.)</p>
IEO2020_AC32_12	IEOAC32 Report	At the country level WHO should continue to employ its efforts on transformation and above all ensure ownership of	Implemented	An open-ended recommendation. The development of the Action Results Group for country level impact and its action plan (95 actions) by WHO Representatives representing all regions and country offices ensured ownership, inclusive of solution identification. The Secretariat has developed a new Core Predictable Country Presence operating model that

¹ Available at: <https://iris.who.int/bitstream/handle/10665/373237/73wd18e-GovernanceReform-230805.pdf?sequence=1&isAllowed=y> (accessed 15 December 2023).

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
		the overall process and objectives.		identifies human and financial resources to strengthen country office performance and capacity (based on a typology of support). See recommendation IEO2021_PB33_2.
IEO2021_PB33_2	EBPBAC33/2	At the country level, the Committee advises WHO to continue to employ its efforts on transformation and above all to ensure ownership of the overall process and objectives. Senior management is encouraged to ensure continued two-way dialogue with WHO staff so that the spirit of transformation is not lost.	Implemented	An open-ended recommendation. The development of the Action Results Group for country level impact and its action plan (95 actions) by WHO Representatives representing all regions and country offices ensured ownership, inclusive of solution identification. The Secretariat has developed a new Core Predictable Country Presence operating model that identifies human and financial resources to strengthen country office performance and capacity (based on a typology of support). See recommendation IEO2020_AC32_12.
IEO2021_PB33_4	EBPBAC33/2	In the area of procurement, the IEOAC advises a continued focus on the area of procurement fraud and proposes regular updating of relevant anti-fraud policies. It encourages WHO to systematically enhance analogue and digital tools for protection against fraud for field use in country offices, as well as to continue or augment efforts to reinforce a zero-tolerance culture.	Implemented	A new anti-fraud policy was issued in July 2022. Contributing to the latter were additional fraud risk assessments that were conducted for the procurement process. Lessons learned are being incorporated into the design of the BMS project as well as into future enhancements of the internal control and risk management framework.
IEO2021_AC33_1	IEOAC33 Report	Senior management is advised to continue to strengthen measures to protect staff mental health and well-being. Continuous engagement with staff both within teams and globally through communication methods such as pulse surveys is recommended.	Implemented	An open-ended recommendation. The Secretariat has implemented a Respectful Workplace Programme that includes actions to support staff members' mental health and well-being. A series of workplace seminars has been launched on staff mental health and well-being. In addition, a change management process has been put in place to support the Action Results Group for country level impact and its plan of action including communication support for staff members. A pulse survey has been developed consolidating many staff surveys and will soon be launched.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2021_PB34_5	EBPBAC34/2	The Committee also recommends that WHO internal oversight should include a review of the WHO Foundation in its workplan in the coming 24 months. In addition the agreement with the WHO Foundation should include an appropriate audit clause to ensure that WHO has the authority to conduct an audit of the Foundation periodically.	External to WHO	The WHO Foundation, as an independent Swiss foundation, must have a clear audit policy and system. Should the Foundation wish to request WHO's IOS to conduct an audit, the response would be positive.
IEO2021_PB34_7a	EBPBAC34/2	In the area of risk management, the IEOAC urges management to: (a) issue guidance on risk tolerance levels for key risks and how to translate those tolerances into operational level decisions; (b) ensure that all principal risks are updated in the risk register and that the Risk Committee meets on a regular basis to update and review WHO's risk management efforts.	Implemented	The new risk appetite framework defines risk acceptability levels which incorporates risk thresholds and related indicators. The risk statement is included in and is a foundation for the Enterprise Risk Management strategy. Specific tools are being developed to support operationalization of the strategy, inclusive of use of the risk-appetite framework.
IEO2022_PB35_3	EBPBAC35/2	The Committee recommends that WHO ensures that its data analytics strategy supports an Organization-wide learning agenda that centres on the major policy and programmatic questions that the Organization seeks to answer.	In progress	WHO launched the first phase of its World Health Data Hub – a publicly available new webpage “Datadot” in May 2023 during the Seventy-sixth World Health Assembly. Further developing the other two parts of the Hub will require additional funding. In addition, in 2022 IOS completed an internal audit of the Secretariat's data governance. A data strategy is being developed in response. The use of data for decision-making and learning is exemplified by the fact that data on progress towards targets in the Thirteenth General Programme of Work (2019–2025) has been used as part of the development of the Programme budget 2024–2025. WHO country offices reviewed their country trends against regional and global trends for

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
				specific outcome indicators. Ten country offices tested an end-to-end process of data-driven and impact-focused prioritization and identification of the acceleration plans for top 3–5 priority areas linked to national targets, and applying delivery for impact tools for prioritizing actions, regular progress tracking, problem solving and course corrections. A capacity-building resource “Impact Playbook” is being finalized. It will articulate the end-to-end processes – data for action to drive measurable impact in the context of WHO. Data analytics is more consistently integrated into the development processes for country cooperation strategies as prescribed by the Country cooperation strategy guide 2020.
IEO2022_PB35_6	EBPBAC35/2	Continued efforts are needed to build national public health system capacity, including gathering and sharing good practices across WHO regions.	Open-ended	As an open-ended recommendation, WHO can neither quantifiably track nor close this recommendation.
IEO2022_PB35_8	EBPBAC35/2	Specifically, there is a need for a review of human resources capacity between WHO headquarters, regions and country offices to ensure a proper balance, focusing on the resources required for implementation to address the increasing accountability responsibilities and reporting requirements across the Organization.	Implemented	The Secretariat conducted a review of both human resources capacity and gaps across the Organization, with a focus on strengthening country level impact and to further support mobility. In response, the Secretariat, in support of the Action Results Group for country level impact, developed a new Core Predictable Country Presence operating model that identifies human and financial resources to strengthen country office performance and capacity (based on a typology of support). The latter identifies posts to be established and to be financed from core flexible funds. These actions will be included in operational planning for the Programme budget 2024–2025. The operating model includes specific posts to strengthen accountability and enabling functions.
IEO2022_PB36_4	EBPBAC36/2	The Committee recommends that the Organization set up a regular loop back mechanism to the established risk registers when an audit is either unsatisfactory or partially satisfactory with major improvements, or further to damaging results of an investigation.	In progress	Progress is being made within headquarters and regional offices in ensuring that there is consistency between audit results and information provided in the risk registers and the internal control framework checklists. Considering the maturity of major offices in relation to risk management and compliance, initiatives are under way to systematize feedback loops.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_5	EBPBAC36/2	The Committee recommends in respect of the WHO risk appetite statement that the Organization have a socialization plan with key stakeholders, which should then inform its operationalization. In addition, the IEOAC should be provided with the socialization plans.	Implemented	The new risk appetite framework defines risk acceptability levels and incorporates risk thresholds and related indicators. The risk statement is included in and is a foundation for the Enterprise Risk Management strategy. Specific tools are being developed to support operationalization of the strategy, inclusive of use of the risk appetite framework by the Global Risk Management Committee, in consultation with Member States and WHO Representatives.
IEO2022_PB36_6	EBPBAC36/2	The Committee recommends that line managers of focal points on the prevention of sexual exploitation and abuse should be made aware of the additional responsibilities of those focal points to ensure that the necessary time and resources are fully allocated to this task.	Implemented	Specific guidance was disseminated to all Heads of WHO country offices and Regional Directors.
IEO2022_PB36_9	EBPBAC36/2	The Committee recommends first, that WHO survey its staff at all levels on SEAH-related topics and other issues concerning trust, communication, employee engagement and the working environment. Second, the Committee further recommends that WHO commit to maintaining a regular schedule for such surveys to assess changes over time and help to pinpoint areas for attention. Third, the Committee recommends that WHO consider using short, targeted “pulse surveys” of staff when more immediate information is needed to gauge progress in specific areas.	Implemented	An external review of leadership culture for sexual exploitation, abuse and harassment was completed in December 2022. The report will be made available in due course. An annual pulse survey led by the Department of Human Resources and Talent Management will include sexual exploitation, abuse and harassment in future.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_12	EBPBAC36/2	The Committee recommends that WHO closely monitor the results of its SEAH investigations as they move through the appeal and disciplinary processes to ensure that its investigations maintain the highest quality and that the emphasis on timeliness does not create perverse incentives undermining the quality of the investigations.	Implemented	Quality-control of investigation activities have been or are being done on an ongoing basis since November 2021.
IEO2022_PB36_14	EBPBAC36/2	The Committee recommends that WHO continue to commit the needed staff and resources to effect the needed changes and recognize that reform of this magnitude requires sustained commitment from top management and staff at all organizational levels.	Implemented	<p>The integration of a dedicated budget space of US\$ 50 million for sexual misconduct prevention and response in the Programme budget 2024–2025 shows the strong and sustained commitment of WHO towards this goal. The continuation of weekly accountability meetings with the participation of the Director-General is also testimony of the high-level commitment in WHO and an accountability framework for the prevention of and response to sexual misconduct has been published to clarify accountabilities of members of the workforce in some detail.</p> <p>In terms of operational capacity, headquarters, regional offices and country offices have filled all fixed-term staff positions that were identified in the 2023 human resources plan and the WHO Health Emergencies Programme and the Department of Human Resources and Talent Management have in place rosters of experts for emergency deployments and staff positions.</p> <p>Since 1 January 2023, WHO has been implementing the three-year strategy on Preventing and Responding to Sexual Misconduct (2023–2025), which aims at consolidating gains made under the Management Response Plan and further strengthening a victim/survivor-centred approach in WHO's sexual misconduct prevention and response work. The implementation plan for year 1 of the monitoring and evaluation framework is available publicly on the WHO website, with those for years 2 and 3 to follow once the detailed planning for the Programme budget 2024–2025 is finalized. The risk assessment for prevention of and response to sexual misconduct is now part of the compulsory risk management framework (risk 13), which is mandatory for all the budget centres. An online tool to conduct and share information on risk assessments and mitigation plans is being developed and will be launched in 2024.</p>

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_15	EBPBAC36/2	The Committee recommends that WHO conduct a root cause analysis of the reasons behind the long outstanding recommendations with the support of IOS and take appropriate action.	Implemented	Document A76/24, noted by the Seventy-sixth World Health Assembly, contained an analysis of 10 key recurrent issues and their root causes derived from internal audit and external audit reports. At its 41st meeting (June 2023) IEOAC considered these, follow up actions and remaining gaps. This practice will be continued at future IEOAC meetings. Follow-up actions are being tracked. Three concrete examples of follow up include: (a) executive management accountability compacts are being strengthened to cover all managerial and compliance areas; (b) delegations of authority for WHO Representatives have been expanded and adopted by five regional offices; and (c) these delegations of authority will be accompanied by a set of key performance indicators for country office performance that will be routinely monitored.
IEO2022_PB36_16	EBPBAC36/2	The Committee recommends that WHO develop incentives to address audit recommendations and measures for non-compliance.	Implemented	A final draft of the compact for senior managers pending the Director-General's final approval. Several measures have been introduced to strengthen accountability of executive managers in the areas of planning, implementation, human resources, procurement, travel and compliance. In addition, the Assistant Director-General, Business Operations has assumed his coordination role in this area by regularly and frequently monitoring the progress of implementation of the various recommendations pertaining to those under the managerial control of departmental directors and Directors of Administration and Finance. Delegation of authority has been expanded for WHO Representatives, approved by five regional offices, and accompanied by a new set of key performance indicators for compliance. Existing and new WHO dashboards monitor implementation, respectively, of internal and external audit recommendations and recommendations from governing bodies and other sources.
IEO2022_PB36_17	EBPBAC36/2	The Committee recommends that IOS conduct a mid-term audit of the ERP system implementation to assess the progress vis-à-vis the project plan, thus providing further guidance to management.	Implemented	The internal audit was completed in March 2023 (see document A76/23). In addition, the External Auditor completed the audit of the BMS project to date (see documents A76/22 and A76/24). Both provide advice to management.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_19	EBPBAC36/2	The Committee recommends that in developing the biennial evaluation workplan, due consideration be given to using established selection criteria and stakeholder suggestions and aligning with the Organization's learning agenda, priority needs and gaps.	Implemented	In developing the biennial workplan for 2024–2025, the WHO Evaluation Office has not only been applying some criteria for the selection of evaluations but decided to fundamentally revamp the way in which the base population of evaluation proposals (to which the criteria are applied) is built up. Since June 2023, the Evaluation Office has been engaging in an extensive consultation and awareness-raising process with technical and emergency departments as well as regional offices. As a result, the base population was considerably expanded and is now much more comprehensive and balanced in terms of strategic objectives that the evaluations would cover. The process has not been completed especially in relation to country office-led evaluations on which each regional office is currently collecting information. Some regional offices are now building registries of regional and country evaluations completed, under way or planned in their respective regions and, preparing costed evaluation plans with key information (for example, the lead unit, the intended use, the timing, the estimated cost and the funding source). These efforts lay the foundation for a more solid evaluation system for WHO in the future. The plan will be submitted to IEOAC for comments in late 2023 and the Executive Board for review in early 2024 (document EB154/31).
IEO2022_PB36_20	EBPBAC36/2	The Committee recommends that an evaluation be conducted to ensure that WHO gathers lessons learned from the ongoing COVID-19 pandemic response and that those lessons inform what needs to be done to better prepare for future health emergencies.	Implemented	Lessons from the COVID-19 response were synthesized by the Global COVID-19 Evaluation Coalition and by the Inter-Agency Humanitarian Evaluation (posted on WHO's Evaluation website). These evaluations complement other completed WHO evaluations: the WHO Ukraine Country Office report of the COVID-19 response, the joint UN Foundation–WHO evaluation of the Solidarity Response Fund, and PAHO's evaluation of its COVID-19 response. Specific residual evaluation questions involving COVID-19 will be folded into relevant planned evaluations in the 2024–2025 workplan. The Multilateral Organisation Performance Assessment Network's review of WHO for 2022–2023 will also examine WHO's actions in response to the pandemic, impact on the Organization as well as lessons for future consideration.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_21	EBPBAC36/2	Consistent with its recommendations on learning agendas above, the Committee recommends that a central part of the Office's efforts be to provide guidance and training to line managers to assist them in (1) determining the types of programmatic questions that an evaluation would be helpful in answering and (2) how to use the results of evaluations to improve programmatic results.	Implemented	The Practical guide to evaluation for programme managers and evaluation staff has been published. WHO's Global Network on Evaluation, linking all evaluation offices/experts across the Organization, now provides routine opportunities to share best practices and evaluation expertise internally across the three levels. The corporate evaluation office also organizes a series of training events (with, for instance, the United Nations Evaluation Group) for evaluation staff and business owners across the Organization.
IEO2022_PB36_23	EBPBAC36/2	The Committee recommends that the Office consider expanding its evaluation capacity by exploring opportunities to work with universities and other external organizations, including through expanding the use of internships; increasing coordination with other UN organizations to undertake joint or coordinated evaluations; and, particularly at the country and regional levels, establishing mechanisms at local level to assist WHO in answering the programme questions it confronts in those locations, where capacity may be especially limited.	Implemented	The WHO Evaluation Office has expanded its joint work with the Inter-Agency Humanitarian Evaluation network and other United Nations agencies. Moreover, the ongoing comparative study of the evaluation function (to be completed by the end of 2023) will provide some additional insights of other United Nations agencies' work in this area. Initiatives have been taken to reach out to broader groups of external collaborators, including use of new rosters for firms and consultants. New long-term agreements were created in 2023.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_24	EBPBAC36/2	The Committee recommends that the Evaluation Office engage an appropriate external party to undertake a peer review and that subsequent reviews be put on a regular schedule, such as every three to five years, going forward.	Implemented	The WHO Evaluation Office commissioned a comparative review which will be completed by the end of 2023. See also recommendation IEO2023_PB38_6.
IEO2022_PB36_25	EBPBAC36/2	The Committee recommends continued coordination between the offices. One option that could be explored is piloting the development of short topical “fact sheets” that synthesize for Member States and others the major findings and recommendations of oversight entities on specific programme areas or oversight topics.	Implemented	The working relationship between the WHO Evaluation Office and IOS is very good. Significant progress in classifying and tracking recommendations from various sources have been made, with synthetic reports provided to Member States through the governing bodies (covering for example PRSEAH, accountability functions, the work of the Agile Member State Task Group and SIP, and JIU reports). A list of top 10 recurring issues from audits was noted by the Seventy-sixth World Health Assembly. The new Member States Portal (on the WHO website) provides much greater transparency. A few additional organizational learning efforts are under way to produce short briefings on common issues emerging from accountability functions’ work as well to document recurrent cross-cutting issues from a wider array of sources.
IEO2022_PB36_26	EBPBAC36/2	The Committee recommends that, as part of the roll-out, the Organization hold information sessions with managers and Member States on how each of them can use the system for information and to better inform their decisions. The Committee also recommends that the Organization periodically survey users to identify potential enhancements. The Committee further recommends that the system eventually capture and report not only the implementation of recommendations, but also as	Implemented	The Secretariat presented the new platform to Member States on at least three occasions in 2023, with an open request for feedback. A second related dashboard dedicated to tracking SIP actions was also launched on the new public Member States Portal webpage. The dashboards have been very useful to deliver organizational learning and analysis for tracking recommendations, identifying repetition across sources, and increasing coherence of response and action, and to support governing bodies to better understand root causes and outstanding issues.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
		information becomes available the impact – did the actions address the underlying finding and what were the specific improvements that resulted from the actions?		
IEO2022_PB36_27	EBPBAC36/2	The Committee recommends that WHO work at the regional and country levels to develop a set of specific case illustrations of the value of investing in data. Value in this case should be defined not merely as improvement in the quality and availability of data but also how that data led to decisions that make peoples' lives better.	In progress	WHO, jointly with UNICEF, presented the value of child mortality statistics during the Data Dividend session of the United Nations High Impact Initiative on the margins of the United Nations SDG Summit on 17 September 2023. The investment case is included in a joint publication. ¹ The Secretariat has drafted a new health information systems strategy which is pending approval by senior management.
IEO2022_PB36_28	EBPBAC36/2	The Committee recommends that WHO ensure that its data analytics strategy supports an organization-wide learning agenda that centres on the major policy and programmatic questions that the Organization seeks to answer.	In progress	The Secretariat launched the first phase of its Data Hub – a publicly available new webpage “Datadot” in May 2023 at the Seventy-sixth World Health Assembly. In addition, in 2022 IOS completed an internal audit of the Secretariat’s data governance. A data strategy is being developed in response. The use of data for decision-making and learning is exemplified by the fact that data on progress towards the targets of the Thirteenth General Programme of Work have been used as part of the development of the Programme budget 2024–2025. WHO country offices reviewed their country trends versus regional and global trends for specific outcome indicators. Ten country offices tested an end-to-end process of data-driven and impact-focused prioritization and identification of the acceleration plans for top 3–5 priority areas linked to national targets, and applying delivery-for-impact tools for prioritizing actions, regular progress tracking, problem solving and course corrections. A capacity-building resource “Impact Playbook” is being finalized; it will articulate the end-to-end processes – data for action to drive measurable impact in the context of WHO. Data analytics is more consistently integrated into the development processes for country cooperation strategies as prescribed by the 2020 strategy guide.

¹ Goessmann C, Idele P, Jauer K, Loinig M, Melamed C, Zak T. Pulse of progress: the state of global SDG data in 2023. New York: United Nations; 2023.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2022_PB36_29	EBPBAC36/2	The Committee encourages WHO to continue its effort to strengthen country impact and to implement the different recommendations from the external evaluation and performance audit.	In progress	<p>The current updated transformation agenda and its prioritization will have a strong focus on making the organization fit-for-purpose to drive and deliver measurable impact at the country level. The Secretariat continues to address three key transformation evaluation and performance audit recommendations: (1) invest dedicated resources for supporting country-level transformation; (2) intensify efforts to build a motivated and fit-for-purpose workforce; (3) improve transparency and measurement of results accountability, especially at the country level.</p> <p>The Action Results Group's action plan includes: establishing a differentiated Core Predictable Country Presence model for every country office, more delegated authority, and orienting staff mobility towards country offices. Many actions are now being implemented, although it is too early to see results in country offices. Specific efforts under way: (1) to improve monitoring and reporting of performance and results at country level by strengthening country case studies and the output scorecard, with more objective measures using key performance indicators on management and technical outcomes; and (2) to establish a balanced scorecard for country offices to track performance in a more transparent way at the country level.</p>
IEO2023_PB37_1	EBPBAC37/2	Noting the multiple staff surveys in WHO, the Committee recommended that they should be rationalized/consolidated.	Implemented	The departments of Human Resources and Talent Management and Prevention of and Response to Sexual Misconduct have reviewed and rationalized the integration of staff survey questions and instruments addressing PRSEAH, as part of a consolidated single survey administered once a year (pulse survey).
IEO2023_PB37_2	EBPBAC37/2	The Committee recommended that the investigations function for dealing with misconduct would need to be stabilized and sustained. In this regard, there will need to be strengthening of capacity in the Department of Human Resources and Talent Management as well.	Implemented	The Secretariat updated the structure and reporting lines of IOS (see decision EB150(23) (2022)); increased the number of essential permanent personnel, referenced by the IEOAC report (see document EBPBAC33/2) and for which the IEOAC routinely reviews and reports (see documents EBPBAC34/2, EBPBAC35/2, EBAPBAC36/2, EBPBAC37/2 and EBPBAC38/2). A new Head, Investigations began work in November 2022 and the new Director, IOS on 15 June 2023. An additional team of new investigators was engaged early in 2022 and cleared the backlog of sexual misconduct investigations by May 2022. In December 2021, WHO entered into a Memorandum of Understanding with the United Nations' Office of Internal Oversight Services to perform investigations related to the alleged perpetrators as well as purported managerial misconduct by members of the WHO workforce as identified by the Independent Commission on

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
				Allegations of Sexual Exploitation and Abuse during the Response to the 10th Ebola Outbreak in the Democratic Republic of the Congo. Although the number of allegations reported continues to increase, significant progress has been made in decreasing the old backlog of investigative cases. The Integrity hotline was moved to IOS and continues to be strengthened to optimize access, efficiency, case management and communication as the IOS intake team and mechanisms have been bolstered. The Secretariat continues to meet the 120-day milestone for the completion of sexual misconduct matters. New investigations are actively conducted in real time.
IEO2023_PB37_3	EBPBAC37/2	Broader changes in the appointment process for the External Auditor will be proposed by the Secretariat in consultation with the Committee for submission to the Health Assembly and in time for the following cycle (2027).	Implemented	See also recommendation IEO2023_PB38_3. Document A76/25 outlined the selection process for the External Auditor in 2023, including the new IEOAC role to advise the Health Assembly, as described in its revised terms of reference, adopted in decision EB150(16) (2022). The Secretariat will review selection processes for External Auditors across the United Nations in good time before 2027.
IEO2023_PB37_4	EBPBAC37/2	The Committee would welcome more information and explanation on the outstanding internal audit recommendations in future meetings.	Implemented	IOS includes a summary in its annual report to the Health Assembly, and included this in its report/update to the 40th meeting of IEOAC in March 2023.
IEO2023_PB37_5	EBPBAC37/2	The Committee was pleased to see preliminary analysis of the root causes of recurring audit recommendations and would look forward to its being completed jointly by the Office of Internal Oversight Services and Management. The latter should put in place mitigation actions based on its findings.	Implemented	Document A76/24, noted by the Seventy-sixth World Health Assembly, contained an analysis of 10 key recurrent issues and their root causes derived from internal audit and external audit reports. At its 41st meeting in June 2023 IEOAC considered these, follow up actions and remaining gaps. This practice will be continued at future IEOAC meetings. Follow-up actions are being tracked. Three concrete examples of follow up include: (1) executive management accountability compacts are being strengthened to cover all managerial and compliance areas; (2) delegations of authority for WHO Representatives have been expanded and adopted by five regional offices, and (3) these new delegations of authority will be accompanied by a set of key performance indicators for country office performance that will be routinely monitored.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2023_PB37_6	EBPBAC37/2	The Committee recommends that a joint presentation by the Director of the Office of Internal Oversight Services and Management should be provided at one of the upcoming Committee meetings to see what actions are being taken on the findings from the root cause analysis.	Implemented	Document A76/24, noted by the Seventy-sixth World Health Assembly, contained an analysis of 10 key recurrent issues and their root causes derived from internal audit and external audit reports. At its 41st meeting in June 2023 IEOAC considered these, follow up actions and remaining gaps. This practice will be continued at future IEOAC meetings. Follow-up actions are being tracked. Three concrete examples of follow up include: (1) executive management accountability compacts are being strengthened to cover all managerial and compliance areas; (2) delegations of authority for WHO Representatives have been expanded and adopted by five regional offices, and (3) these new delegations of authority will be accompanied by a set of key performance indicators for country office performance that will be routinely monitored.
IEO2023_PB37_7	EBPBAC37/2	The Secretariat should prepare an action plan with clear timelines, and should report back on progress with the reforms required in the context of the Agile Member States Task Group resolution. The Secretariat should integrate these actions with other initiatives currently ongoing.	Implemented	The Secretariat provided updates to Member States on implementation and progress for actions in the Secretariat Implementation Plan (SIP), the Agile Member States Task Group and other related initiatives to the Programme, Budget and Administration Committee at its 37th and 38th meetings, the Executive Board at its 152nd and 153rd sessions and the Seventy-sixth World Health Assembly. The SIP tracking dashboard is on the Member State Portal on the WHO website as is the consolidated tracking dashboard. Tracking of multiple streams of actions (Agile Member States Task Group, SIP, Action Results Group and others) is being harmonized internally.
IEO2023_PB37_8	EBPBAC37/2	The Committee looks forward to having more information on the concrete tasks by the Member States in the context of the Agile Member States Task Group, how the various types of funding are being used, and the plans for prioritization.	Implemented	The Secretariat provided updates to Member States on implementation and progress for actions in the Secretariat Implementation Plan, the Agile Member States Task Group and other related initiatives to the Programme, Budget and Administration Committee at its 37th and 38th meetings, the Executive Board at its 152nd and 153rd sessions and the Seventy-sixth World Health Assembly. The SIP tracking dashboard is on the Member State Portal on the WHO website as is the consolidated tracking dashboard. Tracking of multiple streams of actions (Agile Member States Task Group, SIP, Action Results Group and others) is being harmonized internally. The Secretariat also fielded a Member State prioritization survey for SIP actions from their perspective in March–April 2023. The results will assist the Secretariat to jointly prioritize actions with Member States in light of constrained resources.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2023_PB37_9	EBPBAC37/2	The Committee noted the heavy administration of managing small grants and encouraged the Secretariat to carry out an analysis of this issue and make efforts to streamline it.	Implemented	The Secretariat has documented the heavy administrative load of managing more than 3000 grants annually, which was also documented as part of the assessment of WHO by the Multilateral Organisation Performance Assessment Network in both 2017–2018 and currently. The Director-General has addressed this issue since his first term. Additional documentation and analysis have been developed in response to the Agile Member State Task Group's recommendation E2 (reported to the Programme, Budget and Administration Committee at its 39th meeting and the Executive Board at its 154th session). The latter will be used in preparing an investment round, a new resource mobilization modality aiming at predictably funding the Fourteenth General Programme of Work, an activity that is ongoing with Member States and contributors to increase options for pooling funding to avoid administrative burdens, including project writing and reporting.
IEO2023_PB37_10	EBPBAC37/2	Describe clearly the roles of different kinds of funding and its impact, if any, or lack of impact if required levels are not achieved.	Implemented	The Secretariat has undertaken numerous analyses and included the results in briefings for Member States, including Secretariat reports to the Programme, Budget and Administration Committee, Executive Board and the Health Assembly (see Programme budget 2024–2025), financial reports to Health Assembly, and through numerous information sessions for Member States. Also, a series of portals, platforms and dashboards on the Member States Portal on the WHO website contain relevant information.
IEO2023_PB37_11	EBPBAC37/2	The Committee would welcome more details on the risk appetite statement, including a matrix to drive the risk appetite measurement.	Implemented	The new risk appetite framework defines risk acceptability levels which incorporates risk thresholds and related indicators. The risk statement is included in and is a foundation for the Enterprise Risk Management strategy. Specific tools are being developed to support operationalization of the strategy, including use of the risk appetite framework; a set of risk impact criteria has been developed (key success factors) and shared with all risk owners in the Organization.
IEO2023_PB37_12	EBPBAC37/2	The Committee requested more details on how the risk statement is going to be operationalized. The operationalization needs to be accelerated with a clear timeline.	Implemented	IEOAC discussed this at its 41st meeting. A risk management road map with milestones and actions (that go beyond 2026) has been developed.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2023_PB37_13	EBPBAC37/2	The Committee recommended that, consistent with good practice, an independent peer review of the evaluation system and structure should be carried out.	Implemented	The WHO Evaluation Office has commissioned the comparative review which will be completed by the end of 2023. See also recommendation IEO2023_PB38_6.
IEO2023_PB37_14	EBPBAC37/2	The Committee recommended that the Director of the Evaluation Office should be invited to future meetings to provide more details on action taken, as relevant to the Committee.	Implemented	This has been the previous practice. The WHO Evaluation Office presented information to IEOAC at its 40th meeting in March 2023, and is expected to continue doing so regularly in the future.
IEO2023_PB38_1	EBPBAC38/2	The Committee requested the Secretariat to provide more information at future meetings on the status of internal controls and the proposed changes to the statement of internal controls on financial reporting.	In progress	In consultation and collaboration with business owners and the Department of Business Operations, risk-and-control matrices have been developed for key risk areas in order to support automation of internal controls and to enhance the control effectiveness when delivering WHO's mission. The statement of internal controls will be adapted to reflect the operationalization of the risk management strategy to ensure improved reasonable assurance of the control environment. The Secretariat is concluding a study shortly on the statement of internal control on financial reporting, and shall update IEOAC at a future meeting before the preparation of the draft financial statements for 2023.
IEO2023_PB38_2	EBPBAC38/2	The IEOAC recommended that the Secretariat provide the Committee with a full update on actions taken on PRSEAH at each IEOAC meeting but with greater focus on status of implementation of recommendations as well as investigation cases.	Implemented	The Secretariat has been routinely updating IEOAC on progress made for addressing and responding to PRSEAH. Further updates on PRSEAH in line with the Committee's request were provided at its 41st meeting in June 2023.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2023_PB38_3	EBPBAC38/2	The Committee invited the Secretariat to carry out a comparative analysis of the selection processes for the External Auditor across United Nations system agencies, to identify best practices leading to increased efficiency.	In progress	The Secretariat will review selection processes for External Auditors across the United Nations with an expected completion date of the second half of 2024. See also recommendation IEO2022_PB37_3.
IEO2023_PB38_4	EBPBAC38/2	The Secretariat to present how the outcome of the root-cause analysis from internal audits will be addressed, at future meetings.	In progress	As reported in document A76/24, the Secretariat has produced an analysis of top 10 recurring issues derived from internal audit and external audit reports. IEOAC discussed this at its 41st meeting in June 2023. The plan is that this be a recurrent discussion at future IEOAC meetings. Follow-up actions are being tracked, with further in-depth analysis on root causes and follow-up actions under way. See also IEO2023_PB37_6.
IEO2023_PB38_5	EBPBAC38/2	The IEOAC asked that further details on the 2023 report of the External Auditor be provided at its upcoming meeting in June 2023, including the Secretariat's views on the recommendations contained in the report.	Implemented	The External Auditor presented to IEOAC at its 41st meeting which included a discussion on its open recommendations and 2024 draft workplan. The Seventy-sixth World Health Assembly noted document A76/24 where the Secretariat's presented its top 10 recurrent issues derived from internal and external audit reports.
IEO2023_PB38_6	EBPBAC38/2	The Committee suggested that to obtain a broader perspective on an appropriate budget for the Evaluations function, it might be helpful to make a comparison with equivalent functions in other United Nations agencies.	Implemented	The WHO Evaluation Office has commissioned the comparative review which will be completed by the end of 2023. See also IEO2023_PB37_13.

Index number	Source report (document number)	Recommendation	Status	Secretariat comments
IEO2023_PB38_7	EBPBAC38/2	The Committee asked the Evaluation Office to conduct an analysis of the decentralized evaluations and report back to the IEOAC at future meetings.	In progress	<p>The WHO Evaluation Office is collaborating with regional offices to investigate the status of decentralized evaluations at the country level. This analysis has revealed that a large number of such evaluations was conducted, under way or planned without being reported and not having been included in the Organization-wide biennial evaluation workplan in the past. An effort is under way to develop a system that more systematically captures these evaluations through regional offices. This involved holding individual consultations with headquarters departments and regional offices as well as with all technical teams in the regional offices and all country offices.</p> <p>The Office has also issued several guidance notes on the Evaluation page of the WHO website guiding the role, design and formulating of decentralized evaluations.¹ The commissioned comparative review, which will be completed by the end of 2023, will provide further insights.</p>
IEO2023_PB38_8	EBPBAC38/2	The Secretariat to provide the Committee with a list of “open-ended” recommendations, together with the old recommendations still pending to determine their continued relevance or the need for further clarification or closure.	Implemented	The requested information was provided to IEAOC at its 41st meeting in June 2023 (in line with similar action at its 40th meeting in April 2023).

¹ See Evaluation website (<https://www.who.int/about/what-we-do/evaluation/resources/reference-documents>, accessed 5 December 2023).