

Report of the Internal Auditor

Fifth report of the Programme, Budget and Administration Committee of the Executive Board to the Sixty-fifth World Health Assembly

1. The sixteenth meeting of the Programme, Budget and Administration Committee of the Executive Board was held in Geneva on 16–18 May 2012 under the chairmanship of Dr M.A.O. Saíde (Mozambique).¹
2. The Committee reviewed the report of the Internal Auditor² and expressed appreciation of the work performed, the clarity of the summaries of the individual audit reports, as well as the usefulness of the annexes to the report. The Committee noted that new ways of working had resulted in efficiency and cost savings. The Committee also recognized the initial efforts under way to strengthen the resources of the Office of Internal Oversight Services and concurred that the function required further strengthening to increase audit coverage, in the context of the increasing responsibilities of that Office under the Director-General's reform agenda.
3. The Committee noted the Internal Auditor's findings on the main operational risks and the recurring nature of the weaknesses identified in internal controls during its routine audit work in country offices. The Committee requested the Secretariat to take action in response to the unacceptable level of lack of compliance with rules and procedures, notably regarding the procurement of goods and contracting for services. It was also recognized that many of the country-level issues identified in the report could be addressed through increased clarification and enforcement of responsibilities for key positions in WHO Offices in countries.
4. The Committee expressed their grave concern at the general lack of a culture of compliance with WHO rules and procedures, and urged the Secretariat to strengthen internal controls in relation to travel, personal accounts, and leave and absence through enhancing the Internal Control Framework as well as reinforcing accountability. The latter could be supported through the use of training programmes, checklists, etc., as currently being proposed in some of the regional offices.
5. The Committee conveyed appreciation for the reporting and monitoring of the follow-up to the recommendations in the Internal Auditor's reports. However, while noting the reported recent progress, it expressed strong concern that despite Member States' repeated comments with respect to

¹ For the list of participants, see document A65/44, Annex.

² Document A65/33.

slow implementation rates, sufficient action had not yet been taken. The Committee reminded the Secretariat of the need to ensure the timely implementation of the recommendations and emphasized the importance to expedite the implementation of long outstanding matters. A Committee member specifically requested the Secretariat to analyse all “open items” more than two years old and to provide both a response to Member States on the specific barriers impeding implementation, and a specific timeline indicating when those items would be cleared.

6. The Committee indicated that it would welcome consideration by the Secretariat of ways to provide easier access for Member States to internal audit reports in order to facilitate their understanding of the underlying issues, notably those reports for integrated audits of WHO Offices in countries, territories and areas.

RECOMMENDATION TO THE HEALTH ASSEMBLY

7. The Committee recommended, on behalf of the Executive Board, that the Health Assembly note the report of the Internal Auditor.

= = =