

78th Session of World Health Assembly

19th to 27th May 2025, Geneva



**Ministry of Health & Family Welfare
Government of India**

Intervention by India (3 minutes)

Agenda Item 22.1: Report of the External Auditor

Agenda Item 22.2: Report of the Internal Auditor

Agenda Item 22.3: External and internal audit recommendations: progress on implementation

(Word Count: 354)

Thank you chair,

India has examined the external and internal audit reports, including their respective recommendations and the progress made in their implementation.

India commends the WHO for receiving an unqualified audit opinion from the External Auditor on its financial statements for the year ending 31 December 2024.

The Office of the Comptroller and Auditor General of India (CAGI) has audited the financial statements of WHO in accordance with the Financial Regulations and in conformity with the International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB).

Chair,

We urge WHO to prioritize the closure of outstanding recommendations. Addressing these remaining items promptly is crucial to prevent an accumulation of unresolved issues and ensure the continued strengthening of WHO's operations and accountability.

We also recommend, WHO to effectively address the high priority recommendations of the external auditors and internal auditors outlined in the report particularly related to programme activities and the Universal Health Coverage Programme as these are crucial for enhancing service coverage, alleviating financial hardship, improving data availability and facilitating actions to achieve SDG 3.

Chair,

To enhance the value of future reports from the Office of Internal Oversight Services, we suggest including more detailed case studies from investigations or audits. These case studies could serve to better illustrate the systemic root causes of recurring issues. Additionally, where feasible, the incorporation of data visualization tools, such as dashboards, would be beneficial in conveying the effectiveness of internal controls and highlighting areas of potential risk exposure.

India also recommends the periodic review of internal accountability for delays in the implementation of audit recommendations, particularly those assessed as high risk.

Chair,

India is aligned with the top priorities identified in the External and internal audit recommendations: progress on implementation. The structured and risk-based

approach adopted by the Secretariat, along with policy updates and digitization efforts, demonstrates a commitment to organization's improvement and responsiveness to audit findings.

Further, India also emphasizes the importance of continued vigilance in addressing audit recommendations, maintaining transparency and ensuring accountability within the organization to enhance its effectiveness and credibility in delivering on its mandate.

Thank you.