



**REPUBLIC OF THE PHILIPPINES**  
**78<sup>th</sup> World Health Assembly**  
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**Agenda 22 Audit and oversight matters**

The Philippines thanks the External and Internal Auditors and the PBAC for their comprehensive reports.

We welcome the unqualified audit opinion and the Secretariat's acceptance of all recommendations. These reflect WHO's commitment to accountability and sound financial management.

We note the improvement in internal control effectiveness and appreciate that no unsatisfactory ratings were issued in 2024. However, we echo the need to strengthen inventory and warehouse management. The Philippines underscores the importance of digital tools, aligned policies, and logistics preparedness, drawing from our own experiences in emergency settings.

We also recognize the Secretariat's efforts to improve donor reporting tools and guidelines. We support greater compliance and transparency, while keeping reporting expectations proportionate, especially for smaller grants.

Internal oversight must remain a protected investment, even amid budget constraints. It is essential for ensuring corrective action and cultivating a culture of integrity. We encourage the continued use of performance indicators and urge timely closure of investigative cases to uphold trust.

Chair, the Philippines reaffirms its commitment to strong oversight and transparency as cornerstones of an effective and credible WHO.