Internal Control Framework

November 2013
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1. **Introduction**

- The World Health Organization (WHO or the Organization) consistently seeks to strengthen the ways in which it achieves expected results, accountability and stewardship of its resources. The Executive Board (EB), at its special session on reform in November 2011, recommended that the Secretariat strengthen its internal control framework by linking it to roles and responsibilities assigned to staff, with routine monitoring of compliance and management action for breaches of compliance. The United Nations Joint Inspection Unit also recommended that the Director-General ensure that the compliance and control mechanisms at different levels of the Organization be integrated into a coherent and comprehensive internal control framework.¹

- The purpose of this policy framework is to strengthen WHO’s internal control system in response to risks to the Organization’s mandate and objectives and to delineate precisely what the internal control system consists of within the WHO context. It is designed to guide the development of policies, procedures and systems that could be applied to all levels of the Organization. It will support managers in assessing and enhancing the performance of their organization/area of responsibility. It includes:

  - the scope and definition of the internal control framework, to ensure that all WHO employees have a common understanding of the concept of internal control and how it is applied within the Organization;
  - the components and the relevant principles (based on acknowledged best practices) required for an effective system of internal control and against which the system of internal control can be assessed and enhanced;
  - the roles and responsibilities of various players in implementing and operating internal controls;
  - the governance and oversight structure for the internal control framework;
  - the manner in which the overall effectiveness of the internal control system in WHO is monitored, assessed and reported on; and
  - the limitations inherent to any system of internal control.

- This document will be supplemented by:

  - a Manager’s guide to internal control, which aims to support managers in implementing and operating internal control in their the day-to-day operations; and
  - a checklist which will allow managers and functional area specialists to carry out a high level assessment of internal controls within their units.

- The WHO Internal Control Framework, along with the WHO Accountability Framework, are critical systems and structures that ensure the Organization achieves its mandate and objectives. The frameworks are integrated and are supportive of each other, e.g. accountability is a key internal environmental control element within the internal control framework and internal controls are critical supporting elements to the accountability framework.

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¹ Review of Management, Administration and Decentralization in the World Health Organization (WHO) - Part 1, Review of Management and Administration, Recommendation #13, Joint Inspection Unit, 2012
2. **Scope and Definition of Internal Control**

WHO considers internal control\(^2\) as:

>a process, designed to provide reasonable assurance to WHO management regarding the achievement of objectives relating to operations, reporting and compliance.\(^2\)

The definition is broad and reflects that it is more than financial objectives and financial controls. It includes programme operations, human resources, procurement, travel and safeguarding of assets. As illustrated in Figure 1, it is aimed toward the achievement of three objectives:

- **Operations Objectives** - related to the effectiveness and efficiency of all operations,
- **Reporting Objectives** - related to the financial and non-financial reporting and its reliability, timeliness, transparency or meeting of other requirements that may be established by WHO; and
- **Compliance Objectives** - related to the WHO’s adherence to applicable policies, rules, and regulations.

![Figure 1 - Key Objectives of Internal Control](image)

An effective internal control system helps an organization to:

- Promote orderly, economical, efficient and effective operations and use of the Organization’s resources.
- Deliver programmes and services consistent with the Organization’s mission.
- Safeguard resources against loss due to waste, abuse, mismanagement, errors and fraud.
- Promote adherence to statutes, regulations, policies and procedures, and ethical values.
- Identify risks and develop effective strategies and procedures to control or manage them.

\(^2\) Based on the definition provided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control - Integrated Framework, May 2013
• Develop and maintain relevant, credible and reliable financial and non-financial data, and accurately report financial and non-financial information in a timely manner.

3. **The Five Components and Eighteen Principles of Internal Control:**

The WHO Internal Control Framework (ICF) was developed based on the COSO model of internal control. It sets out five inter-related components of internal control and eighteen principles that are required in order to have an integrated and effective internal control system. The COSO components of internal control are illustrated in Figure 2 below.

![Figure 2 - COSO Integrated Control Components](image)

The following section highlights the five components and the principles under each of the components.

**I/ Internal Environment:** is the set of standards, processes and structures that provide the basis for carrying out internal control across the Organization. It includes establishing the tone at the top regarding the importance of internal control and expected standards of conduct. **It is the foundation for all other components of internal control.**

The principles supporting the Internal Environment component are:

1. **Board Oversight:** An executive board structure exists that demonstrates independence from management and exercises oversight for the development and performance of internal control.

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3 Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control - Integrated Framework, May 2013
2. **Integrity and Ethical Values:** Standards of ethical behaviour exist and processes are in place to encourage staff to fulfil their duties with integrity.

3. **Structure, Authorities and Responsibilities:** An organizational structure, including reporting relationships and assignment of responsibility and delegation of authorities, is defined and clearly communicated and the related policies are established in support of the Organization’s objectives.

4. **Human Resources Policies and Practices:** Policies and procedures are in place to attract, develop and retain talents in support of the Organization’s objectives including policies and practices for managing performance.

5. ** Accountability:** Policies and procedures are in place to hold individuals accountable for their internal control responsibilities, including delegation of authority.

6. **Strategic Direction:** The strategic direction and priorities of the Organization are established and form the basis for the development of assessing risks and operational effectiveness.

II/ **Risk Assessment:** involves a process for the identification and analysis of relevant risks to the achievement of objectives, with consideration of established risk tolerances. Risk assessment forms the basis for determining how risks will be managed.

The principles supporting the Risk Assessment component are:

7. **Specifying Objectives:** Objectives are specified with sufficient clarity to enable the identification and assessment of risks relating to objectives.

8. **Risk Identification:** Risks to the achievement of objectives across the Organization are identified and analysed as a basis for determining how they should be managed, whether to accept, avoid, reduce, or share the risk.

9. **Risk Assessment:** The risks to the achievement of its objectives are assessed, including the potential for fraud or other misconduct or breach of rules.

10. **Risk Response:** Once the potential significance of the risk has been assessed management considers how the risk should be managed.

III/ **Control Activities:** are the actions established through policies and procedures to help ensure that management’s directives to manage risks and achieve objectives are carried out. They are performed at all levels of the Organization, at various stages in the business processes including using information technology to conduct operations.

The principles supporting the Control Activities component are:

11. **Selection and Development of Control Activities** – Control activities that contribute to the management of risks to acceptable levels are selected and developed taking into consideration the operational environment.
12. **General Control Activities Over Technology** – General control activities using information technology are selected, developed or assessed to support the achievement of the Organization’s objectives.

13. **Policies and Procedures** – Control activities include the development and use of policies that establish what is expected or required, and procedures that put the policies into action. They are built into business processes and day-to-day activities. Compliance and the consequences of non-compliance are also contained within each policies and/or procedure.

**IV/ Information and Communication:** involves the identification, capture or generation, and use of relevant and quality information from both internal and external sources to support the functioning of the other components of internal control. It also involves the communication of necessary information in a form and timeframe that enables management and staff to carry out their responsibilities.

The principles supporting the Information and Communication component are:

14. **Information and Reporting:** Relevant and quality information is obtained or generated to support the functioning of internal controls, decision making and oversight.

15. **Internal Communication:** An efficient and effective system of internal communication exists to ensure that individual staff members have the information they require to carry out their duties, and to support the functioning of internal control.

16. **External Communication:** An efficient and effective system of external communication exists to ensure 1) necessary externally-sourced information is received; and 2) that external stakeholders, such as contributors, NGOs, Member States, governing bodies, donors and technical partners are provided with necessary relevant and quality information in response to requirements and expectations.

**V/ Monitoring:** involves assessing whether each of the five components of internal control is present and functioning. This is accomplished through on-going monitoring activities, separate reviews or a combination of the two.

The principles supporting the Monitoring component are:

17. **On-going or Separate Monitoring:** On-going and/or separate reviews are selected, developed and performed to ascertain that each of the components of internal control that are built into the business process are functioning effectively.

18. **Reporting Internal Control Deficiencies:** Deficiencies in the operation of internal control are systematically evaluated and reported to those parties responsible for taking corrective action. Appropriate corrective action is taken in a timely manner to address the reported deficiencies.

The principles of internal control and examples of how they may be implemented and applied to management and staff within the Organization are presented in the Annex.
4. Roles and Responsibilities for Internal Control

The EB and the Programme, Budget and Administration Committee (PBAC) are responsible for overseeing the implementation of the policies, rules and regulations in WHO, including the system of internal control. More specifically, the EB has a key role in defining expectations about integrity and ethical values, transparency, and accountability for the fulfilling responsibilities regarding internal control activities. The Director-General is accountable to the EB in the effective implementation of the Internal Control Framework and in achieving the Organization’s objectives.

Responsibility to implement this framework is a shared responsibility of all staff. Every individual within WHO has a role in effecting internal control. However, roles vary in responsibility and level of involvement, as discussed below:

The Director-General is ultimately responsible for the establishment and maintenance of the ICF by virtue of Financial regulation of WHO (XII - 12.1). In this role, the Director-General is assisted by the Global Policy Group (GPG), comprising the Director-General, the Deputy Director-General and the Regional Directors (RDs) in ensuring the adequacy and effectiveness of the WHO’s overall system of internal control. Specifically, the Director-General has the following responsibility and accountability:

- To establish and maintain an internal control system, including operating policies and procedures, to ensure the accomplishment of established objectives and goals of the Organization, the economical and efficient use of resources, the reliability and integrity of information, compliance with policies, plans, procedures, rules and regulations and the safeguarding of assets.
- The Director-General fulfils this duty by providing leadership and direction to managers and reviewing the way they are managing the resources and operations.
- With the support of management, the Director-General shapes the Organization’s values, standards, expectations of competence, organizational structure and accountability as the foundation for an effective internal control system.
- All staff members are accountable to the authority of the Director-General and to assignment given by the Director-General to any of the activities or offices of the World Health Organization.

The Regional Directors (RDs) are responsible and accountable for:

- Providing leadership and direction to the management in the regions in order to reinforce the values, standards, expectations and accountability of the internal control system.
- Implementing in the regions the specific internal control policies and procedures delegated to them by the Director-General.
- Ensuring that Heads of WHO Country Offices are complying with internal control policies and procedures and identifying and addressing known and significant internal control weaknesses.
- Communicating to the Director-General and Regional Committees significant operational risks that could prevent the achievement of objectives.
• Delegating responsibility for the implementation of internal control policies and procedures to the Heads of Country Offices and other managers in their organizational unit, if need be.

The Assistant Directors-General (ADsG) are responsible and accountable for:

• Providing leadership and direction to the management of their respective Cluster in order to reinforce the values, standards, expectations and accountability of the internal control system.
• Implementing in the Cluster the specific internal control policies and procedures delegated to them by the Director-General.
• Ensuring that action is taken to address known and significant internal control weaknesses in their respective cluster.
• Managing risks related to the objectives of all organizational units reported to them, including risks and significant internal control issues escalated to them for action.
• Ensuring that risks which have been assigned to Directors are managed properly.
• Communicating to the Director-General, to the Comptroller/Director of Finance and the Director of Compliance, Risks and Ethics significant risks that could prevent the achievement of objectives.

WHO Representatives are responsible and accountable for:

• Providing leadership and direction in the Country Office in reinforcing the values, standards, expectations and accountability of the internal control system.
• Implementation in the Country Office the specific internal control policies and procedures.
• Ensuring compliance with internal management policies and procedures such as policies and procedures for procurement and asset management, travel, human resources and financial resources.
• Identifying and addressing known and significant internal control weaknesses and risks.
• Management of awards in line with agreed upon priorities including the recovery of administration cost and donor reporting.
• Communicating to Regional Directors significant operational risks that could prevent the achieving of objectives.
• Completing at least annually a self-assessment checklist as part of their day-to-day oversight of WHO’s activities based on the principles presented in this framework which can be used as a basis for discussion with their respective Regional Directors on the functioning of internal controls within their management responsibilities.

Directors are responsible and accountable for:

• Providing leadership and direction in their department in reinforcing the values, standards, expectations and accountability of the internal control system.
• Identifying and addressing known and significant internal control weaknesses and risks, and communicating these to the ADG.
• Management of awards in line with agreed upon priorities including the recovery of administration cost and donor reporting.
• Completing at least annually a self-assessment checklist for their department as part of their day-to-day oversight of WHO’s activities based on the principles presented in this
framework which can be used as a basis for discussion within their department and with their respective ADsG.

- Monitor compliance with rules, regulations and procedures and report on any or significant compliance breaches, and ensure corrective actions are brought to the attention of the respective ADG, the ADG/GMG and the Director of CRE.

**The Comptroller/Director of Finance** supports the Director-General with respect to internal control, specifically responsible and accountable for:

- Ensuring financial controls are developed and implemented to meet International Public Sector Accounting Standards (IPSAS) standards in place across the Organization.
- Coordinating and reporting of internal financial control effectiveness.
- Ensuring, on behalf of the Director-General, that action is taken to address known and significant internal financial control weaknesses, as soon as these become apparent and with due regard to both the risks involved and the costs of addressing these.
- In the production of accurate, timely financial statements and donor financial reports.

**Director, Compliance, Risks and Ethics (CRE) is responsible and accountable for:**

- Working with functional leads and Directors of Finance and Administration, reviewing, assessing, and integrating the internal control measures into compliance policies.
- Working with key functional leads and other Directors, to establish a risk management process and tools to support management managing relevant risks, communicating and providing education on these processes across the Organization.
- Identifying known and emerging risks and reporting to senior management and the EB the significant risks to the achievement of the Organization’s objectives, whether these risks are managed within the Organization’s established tolerance levels, with adequate internal control in place.
- Coordinating the design of effective and efficient internal controls working with key functional leads.
- Establishing and overseeing a process that supports WHO’s personnel in fulfilling their duties with integrity consistent with WHO’s standard of ethical behaviour.

**Functional Leads (Business Owners) in Administration:**

The lead of various organizational functions such as Finance, Human Resources (HR), Planning, Resource Coordination and Performance Monitoring (PRP), Communication, Information Technology and Telecommunication (ITT), Procurement, Travel, Awards Management are responsible and accountable for:

- Development of policies, procedures and tools to help implement the control activities to support managers and employees.
- Providing guidance, advice and assessment of internal control related to their areas of expertise.
- Sharing and evaluating issues and trends that transcend organizational units or functions and keep the Organization informed of relevant requirements as they evolve over time.
Directors of Administration and Finance (DAF) are responsible and accountable for::

- Ensuring that all managers are aware of the policies, procedures and tools for the effective implementation of the internal controls.
- Providing advice and support to managers in the regional office and to Head of WHO Country Office in following the rules and procedures of internal control.
- Monitoring compliance with rules, regulations and procedures and highlight any breaches and suggest corrective actions as needed.
- Reporting on any compliance breaches, and ensure corrective actions are brought to the attention of the Regional Directors, the ADG/GMG and the Director of CRE.
- Working closely with budget, finance, programme, HR and administrative staff in the Regions and liaise with relevant Functional Leads at Headquarters.
- Serving as a focal point in the Region for the administration of proposals and donor agreements.
- Serving as the focal point in the Region for the implementation, monitoring and reporting of internal control activities in the Region.

Other Managers:

- All other managers at different levels within WHO have varying internal control responsibilities and accountabilities.
- Each manager is accountable to the next higher level for their portion of the internal control system, with the Director-General being ultimately accountable to the EB and the Board being accountable to the WHA.
- Managers and supervisors are directly involved in executing policies and procedures.
- They are also responsible for executing remedial actions in order to address control gaps or strengthen controls or other issues that may arise. This may involve inter alia investigating data-entry errors, transactions flagged on exception reports, departmental expense budget variances.
- Managers are expected to communicate any control gaps or breaches of compliancy up the Organization’s reporting structure according to the level of severity.

Other Staff - All WHO personnel have a responsibility to employ effective internal controls. They should communicate to their supervisors any operational problem, incident of fraud or other risks which will jeopardize the achievement of the objectives of the Organization, and comply with internal rules, as set out in WHO rules, regulations, directives, policies and procedures.

The Legal Office provides legal advice, services and support during the development and implementation of policies. It ensures that WHO activities are carried out in accordance with its Constitution, rules and regulations. It helps ensure that the Organization's assets and interests are protected, by providing legal support to transactions, policy development, and dispute resolution.

The Internal Oversight Services Office (IOS), as mandated under the Financial Rules and Regulations is responsible for internal audit, inspection, monitoring and evaluation of the adequacy and effectiveness of the Organization’s overall system of internal control. The Director of IOS is also responsible for providing independent, objective assurance and advice to the Director-General. This helps the Organization accomplish its objectives by bringing a systematic,
disciplined approach to evaluating and improving the effectiveness of processes for risk management, control, and governance. It performs internal audits, investigations, inspections and provides advice to strengthen the functioning of WHO.

**The External Auditor** is appointed by and reports to the WHA. One of the primary role of the External Auditor is to issue a report on the audit of the biennium financial report prepared by the Director-General as set out in the Financial Regulation XIV - External Audit and the Additional Terms of Reference. The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and in general the administration and management of the Organization.

**The Independent Expert Oversight Advisory Committee (IEOAC)** serves in an expert advisory capacity to advise the PBAC and, through it, the EB, in fulfilling their oversight advisory responsibility and, upon request, to advise the Director-General on issues within its mandate. Its terms of reference are approved by the EB and its mandate includes reviewing and advising on policies significantly affecting accounting and financial reporting issues and the effectiveness of WHO’s internal controls, internal audit function and operational procedures. It provides a forum to discuss internal control, risk management issues and operational procedures.

5. **Internal Governance for Internal Control Framework**

To ensure effective, systematic and coordinated implementation of the internal control framework, a Steering Committee has been established. The Committee consists of the ADGs specifically of GMG, EXD/DGO, Director of CRE, Director of GSC, DAFs, and the Comptroller/Director of Finance. On an “as required” basis the following directors will provide subject matter expertise of their functional areas: Directors of HR, PRP, OSS, and ITT. The Director of IOS will serve as an observer and resource for information regarding internal oversight.

The responsibilities of this Committee include:

- Overseeing the effective implementation of the internal control framework, including ensuring the effective implementation of the five components and the associated principles.
- Overseeing that policies, procedures and tools are developed, communicated and deployed to effectively implement the internal control framework.
- Recommend to the Director-General and senior management committee (GPG) priorities and objectives for effective and efficient implementation of the internal control policies and procedures.
- Communicating to the Director-General and senior management committee the emergence of opportunities, risks, control weaknesses and correcting measures.
- Ensuring that the direction of the senior management, the recommendations from auditors and other reviewers are followed in an effective and efficient manner.
6. **Providing Assurance on Internal Control at WHO**

Mechanisms for assessing the overall effectiveness of internal control include:

1. **Managers Self-Assessment process**, all managers with delegated authorities will complete a self-assessment checklist and ensure it is kept current. The self-assessment checklist will be used to inform the Annual Letter of Representation.

2. **Annual Letter of Representation**, whereby Regional Directors and Assistant Directors-General provide assurance to the Director-General on the functioning of internal controls within their management responsibilities.

3. **A Letter of Assurance** provided by the External Auditor, and an Annual Report by the Director of IOS based on the results of the work of the Oversight Office.

4. **An annual statement of Internal Control** On the basis of the above noted mechanisms, the Director-General appends a statement on the effectiveness of internal controls to the annual financial statements.

7. **Limitation of Internal Control – Concept of Reasonable Assurance**

Internal Control is a system that provides reasonable assurance on the achievement of objectives. No matter how well designed and operated, internal control cannot provide absolute assurance that all objectives will be met. This is because factors exist outside the control or influence of management that can affect the entity’s ability to achieve all of its goals. For example, human mistakes, judgment errors, undetected acts of collusion to circumvent control, and events beyond the Organization’s control can affect meeting the Organization’s objectives. Nonetheless, it is important for management to be aware of this when selecting, developing and implementing internal controls that minimize, to the extent possible, these types of limitations.
### Annex

| 1 | **Board oversight** | EB | Managers and staff should follow WHO’s policy on open and transparent interaction with all oversight bodies. | • WHO Constitution, Financial Rules and Regulations and other policies and procedures.  
• Resolutions and Decisions of WHA and EB |
|---|---|---|---|---|
| 2 | **Integrity and ethical values** | GPG Ethics Office (functional lead) | Managers should follow the ethical guidance provided and carry out their duties with integrity. They also should encourage staff to meet these standards. Staff are expected to follow ethical guidance provided and carry out their duties with integrity. | • WHO Information Disclosure Policy  
• Ethics and standards of conduct, |
| 3 | **Structure, Authorities and Responsibilities** | GPG | Managers should apply this principle to the organizational structures under their direct supervision. | • WHO Accountability Framework  
• Management Directives, WHO eManual and SOPs |
<table>
<thead>
<tr>
<th></th>
<th>Policy Area</th>
<th>Responsible Entity</th>
<th>Primary Responsibilities</th>
<th>Reference Sources</th>
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</table>
| 4 | Human Resources policies and practices - Policies and procedures are in place to attract, develop and retain competent individuals in support of the Organization’s objectives. | HR Director as the functional lead for human resources is accountable to ensure activities and processes align to the ICF including monitoring compliance. Managers and staff should implement up-to-date human resource policies in line with the policies and guidance issued by the Human Resources Department including monitoring, compliance and taking corrective measures. | • WHO HR Management Strategy  
• Human resources (HR) policies  
• Management Directives, WHO eManual and SOPs  
• Training and Development  
• Performance Reviews |
| 5 | Accountability - Policies and procedures are in place to hold individuals accountable for their internal control responsibilities | Managers should put in place internal accountability processes for functions assigned to staff within their offices including performance measures/ results based structures according to the PMDS. Managers and staff should ensure compliance to the ICF, utilizing the Guide and Checklist, and implement corrective measures as appropriate. | • WHO Accountability Framework  
• Performance Reviews  
• ICF Guide  
• ICF Checklist |
| 6 | Strategic Direction - The strategic direction and priorities of the Organization are established and form the basis for the development of related objectives concerning operations, reporting and compliance, and a basis for assessing risks and operational effectiveness | Managers align their activities and projects with the strategic priorities and expected results approved by Member States | • General Programme of Work (WHO’s long term global strategy document  
• Programme Budget |
<p>| 7 | Specifying objectives - Objectives are | Managers should apply this principle to the organizational structures under their direct | • Strategic and operational plans |</p>
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<thead>
<tr>
<th>No.</th>
<th>Risk Identification</th>
<th>Risk assessment</th>
<th>Risk response</th>
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<td>8</td>
<td><strong>Risks to the achievement of objectives across the Organization are identified and analysed as a basis for determining how they should be managed, whether to accept, avoid, reduce, or share the risk.</strong></td>
<td><strong>The risks to the achievement of objectives are assessed, including the potential for fraud or other misconduct or breach of rules.</strong></td>
<td><strong>Once the potential significance of the risk has been assessed management considers how the risk should be managed.</strong></td>
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<td></td>
<td>Director, Compliance, Risk and Ethics (functional lead) working with RDs, ADsG, DAFs, the Comptroller and other functional leads.</td>
<td>Manager and staff should apply this principle to the objectives included in their performance plans and projects.</td>
<td>Manager and staff should apply this principle when conducting risk assessments in relation to the objectives in their performance plans and projects.</td>
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<td>9</td>
<td><strong>WHO Risk Management (RM) Framework</strong></td>
<td><strong>Risk Register, risk assessment</strong></td>
<td><strong>WHO Risk Management (RM) Framework</strong></td>
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<tr>
<td>10</td>
<td><strong>Action plan to mitigate risks</strong></td>
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<td><strong>WHO Resource Planning (RP) Framework</strong></td>
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<tr>
<td>11</td>
<td><strong>Selection and development of control activities</strong></td>
<td><strong>WHO Risk Management (RM) Framework</strong></td>
<td><strong>Financial rules and regulations, Policies eManual and SOPs</strong></td>
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<td></td>
<td>Control activities that contribute to the mitigation of risks to the achievement of objectives to</td>
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| 12 | **Control activities using information technology**- General control activities using information technology are selected, developed or assessed to support the achievement of the Organization’s objectives. | Functional leads in cooperation with the Director of ITT | Managers and staff should apply the standards laid down by the Headquarters functional divisions and the Chief Information Officer concerning WHO business information systems. | • GSM system controls eManual  
• Delegation of authority and responsibility |
|---|---|---|---|---|
| 13 | **Policies and Procedures**- Control activities include the use of policies that establish what is expected or required, and procedures that put the policies into action. They are built into business processes and day-to-day activities. Compliance and the consequences of non-compliance are also contained within each specific policies and/or procedure. | Functional leads (Business Owners) (e.g. Finance, PRP, HR, OSS, ITT) | Functional lead (Business Owners) for Finance, Planning, Resource Coordination and Performance Monitoring (PRP), Human resources, ITT, Communication, GSC and other functional areas are accountable to ensure activities and processes align to the ICF including monitoring compliance. Managers should apply this principle in relation to the objectives in their performance plans and projects. Staff are expected to follow the requirements set out in the rules, policies and procedures that govern their area of work, and in accordance with established roles and responsibilities. | • Delegation of authority and responsibility  
• Managers’ Post description  
• Management Directives, WHO eManual and SOPs |
| 14 | **Information and reporting** - Relevant and quality information is obtained or generated to support the functioning of internal controls, decision making and oversight. | Functional leads in generating and disseminating relevant information | Managers and staff should apply this principle to the organizational structures under their direct supervision through sharing and promoting the use of relevant and quality information | • WHO Information Disclosure policy  
• WHA decisions and resolutions  
• Policies, eManual and procedures  
• Operational plans  
• Annual reports on finance  
• Audits and evaluation  
| 15 | **Internal communication** - An efficient and effective system of internal communication exists to ensure that individual staff members have the information they require to carry out their duties and support the functioning of internal control. | Functional leads including DCO in generating and disseminating relevant information | Managers should apply this principle to the organizational structures under their direct supervision through sharing and promoting the use of relevant and quality information.  
Staff are expected to abide by the Organization’s information and communication policies and procedures related to internal information and communications. | • WHO Information Disclosure Policy  
• Intranet, e-mails, operational plan guide  
• Discussion of WHA/EB  
• E-manual  
• Performance management  
• Delegation of authorities  
• Dashboard  
• E-mail  
• Web cast |
| 16 | **External communication** - An efficient and effective system of external communication exists to ensure 1) necessary externally-sourced information is received; and 2) external stakeholders, such as contributors, NGOs, Member States, governing bodies, donors and technical ADsG, GMG in cooperation with regions, clusters as well as DCO | Managers should apply this principle to the external communication responsibilities assigned to them.  
Staff are expected to abide by the Organization’s information and communication policies and procedures relating to the sourcing and reporting of external information. | • WHO Information Disclosure Policy  
• External financial report from audit  
• Web portal  
• Social media |
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<th>partners are provided with necessary relevant and quality information in response to requirements and expectations.</th>
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<tr>
<td>17</td>
<td><strong>On-going monitoring</strong> - On-going and/or separate reviews are selected, developed and performed to ascertain that each of the components of internal control that are built into the business process is functioning effectively.</td>
<td>Functional leads and DAFs</td>
<td>Managers should apply this principle to the organizational structures under their direct supervision.</td>
</tr>
</tbody>
</table>
|   |   |   | • WHO Results Based Management (RBM) Framework  
• WHO Accountability Framework  
• Internal audit, inspections, feedback and implementation of audit/inspection recommendations, performance assessments,  
• Evaluations, self-assessment, management certificate  
• Delegation of authority and management responsibilities.  
• Letter of representation.  
• Management Certification.  
• Reports from external audit, financial statements, Statement of Internal Control, annual report to EB. |
| 18 | **Reporting internal control deficiencies** - Deficiencies in the operation of internal control are systematically evaluated and reported to those parties responsible for taking corrective action. Appropriate corrective action is taken in a timely manner to address the reported deficiencies. | Director of Finance and CRE | Managers and staff should apply this principle to the organizational structures under their direct supervision in line with the WHO’s rules, policies and procedures. |