

WPRO - MEMORANDUM

From	RD, WPRO	To	Comptroller/HQ	Date	15 February 2016
Our ref.	WPBF 0035	Attention			
Your ref.					
Originator		Subject	REGIONAL DIRECTOR 2015 REPRESENTATION LETTER		

This letter of representation is provided in connection with the completion and audit of the WHO financial statements for the year ended 31 December 2015.

I acknowledge as Regional Director my delegated authority for the efficient and effective management and use of resources in this region and that organization-wide policies and procedures are applied consistently by offices in the region.

I am aware of the Internal Control Framework policy (November 2013) and the Accountability Framework (March 2015) and I recognize the importance in ensuring adequate internal controls are in place.

I confirm that to the best of my knowledge and belief, having made such inquiries as I considered necessary for the purpose of appropriately informing myself that:

1. I have reviewed responses from the Internal Control Self-Assessment Checklist in my region and have noted that the overall rating by at respective budget centre level is rated 'Adequate' / 'Strong' for Part 1 and Part 2. Issues raised by Budget Centre Managers in this process will be further reviewed at regional level to strengthen the issues highlighted.
2. WPR completion of accounts for 2015 has been carried out in accordance with the **ACT closure instructions** issued on 15 September 2015 and all steps of the closure instruction for regional office action have been fully implemented.
3. The status of all **cash, bank and imprest** account reconciliations has been reviewed and reported to ACT/FNM (all imprest reconciliations were completed by 25 January 2016). In summary, all imprest accounts have an **A** rating- refer to Annex 1.
4. All **general ledger accounts** under WPR responsibility have been reconciled and any issues have been highlighted during the accounts review- refer to Annex 2 (Account Control Sheets).
5. **Expenditure** for 2015 for the region is correctly stated. Spot checks have been performed to ensure expenses were coded to the correct expense category. Total expenses for the region for 2015 were US\$ 148,617,368. 2015 expenditure has been compared to 2014 (by expenditure item type and by budget centre) and any significant variations are explained – refer to Annex 3.

6. I have highlighted the importance of following the **procurement policies and procedures** and reminded staff in my region to follow guidance provided in Information Note 22/2013. I have reviewed 2014/15 open **encumbrances** and all remaining open encumbrances under my region have been minimized. The 2014/15 encumbrances at year end closure have been analyzed relating to unplanned supplier delays. All **receipts** of goods and services have been entered in GSM by 8 January 2016 so that the accrual can be made for uninvoiced goods and services. Any additional necessary accruals were raised to GMG/GSC/GFI by 18 January 2015.
7. I have emphasized the importance of correctly entering **annual leave** for 2015 to staff in my region and to the best of my knowledge I believe leave information is correctly entered in GSM.
8. I have emphasized the importance in reviewing staffing tables throughout 2015 (posts and staff) so that **staff costs** for my region are correctly stated.
9. **Awards** under regional office management have been regularly reviewed to ensure they are implemented and reported according to donor requirements. There are no significant issue to report. All Award Managers in my region have completed the Award Manager confirmation. All amounts receivable have been reviewed to ensure the funds are collectible. Any issues with payment of amounts due have been raised with the Department of Finance (FNM/ACT).
10. The **Fixed Assets** database accurately reflects WHO equipment currently providing service potential in the Region, that this equipment has been physically verified and reconciled to the database during the year and a detailed list of equipment lost, stolen or damaged beyond repair has been forwarded to HQ/OSS/AMG by 19 January 2016.
11. The **Premises Summary** template for leased, granted and owned premises has been accurately completed for 2015 and forwarded to HQ/OSS/AMG by 30 November 2015.
12. The **Premises Expenditure** templates detailing construction in progress, capital improvement to existing properties and purchases of new properties have been accurately completed for 2015 and forwarded to HQ/OSS/AMG by 29 December 2015
13. An **impairment review** of WHO owned premises in the Region was conducted in 2015, and the results forwarded to HQ/OSS/AMG by 26 November 2015.
14. Complete and accurate details of **WHO Inventory** in the Region as of 30 November 2015 (medicines, vaccines and humanitarian supplies), together with the results of the physical verification have been reviewed and submitted to HQ/OSS/AMG by 17 December 2015, including details of all Inventory items donated to WHO in 2015.
15. There are no **intangible assets** with a value over \$100,000 in the region.
16. I have completed and returned the **Key Management Personnel** statement and submitted to Chief Finance on 6 January 2016.
17. I confirm there is no **fraud or loss** of cash for the region for 2015 that I am aware.
18. There were no **write offs** approved in 2015.

19. There were no **administrative waivers** in 2015.

20. There are no **material events subsequent** to 31 December 2015 that have an impact on the 31 December 2015 balances.

Yours sincerely,



Dr Shin Young-soo

Regional Director

Date 15 Feb 2016