



WORLD HEALTH ORGANIZATION

AUDIT COMMITTEE OF THE
EXECUTIVE BOARD

Ninth meeting

Provisional agenda item 4

EBAC9/3 Add.1
4 December 2003

Report of the Internal Auditor

Report by the Secretariat

1. The report of the Internal Auditor summarizes the results of actual significant audits during the first nine months of 2003.¹ The present document provides a summary of the actions being taken by WHO's Secretariat in respect of these audits.

HEADQUARTERS AUDIT

2. **Department of Mental Health and Substance Dependence.** The Department is refining its managerial policy and procedures and developing a clearer linkage between objectives and activities as recommended by the Internal Auditor.

3. **Information Technology at the UNAIDS Secretariat, Geneva.** Senior management of UNAIDS has taken steps to implement the recommendations.

4. **Administrative Services Agreement between WHO and the Global Fund to Fight AIDS, Tuberculosis and Malaria.** The Secretariat has reviewed its approach and has taken steps to improve its management of service provision in order to mitigate the negative implications referred to by the Internal Auditor.

REGIONAL AND COUNTRY OFFICES AUDITS

5. **Regional Office for South-East Asia.** The Office is implementing measures to address all the areas indicated in order to improve risk management.

6. **African Programme for Onchocerciasis Control.** The Programme is taking action to implement measures that address all recommendations of the Internal Auditor.

¹ Document EBAC9/3.

7. **Regional Office for Europe, Division of Technical Support – 2, European Centre for Environment and Health.** The Office has taken action and implemented the recommendations of the Internal Auditor.

8. **Regional Office for Africa.** The Office has already taken steps to implement the recommendations. In addition to immediate action on critical internal control issues, it plans to undertake a comprehensive review of the organization and operation of its overall budget and finance functions. This review will focus on establishing an acceptable internal control framework that will include delegation of authority and accountability of divisional Directors and WHO Representatives. The extensive scope of operations in the Region and the added complexity stemming from the dual location of the Office creates a challenging environment for budget and finance functions. Particular attention will thus be paid to tackling these challenges, including through a stronger oversight role for the budget and finance functions in the light of delegation of authority to divisional Directors and WHO Representatives.

9. **Oversight.** In view of the increasing incidence of fraud, highest priority has been given to framing a fraud prevention policy. Initial steps have been taken with the issuance of guidance to all offices. Fraud-awareness sessions have also been held with senior staff, including WHO Representatives.

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