External Audit matters

Reporting procedure in the interim year

Report by the External Auditor

1. External Audit has sought to foster and improve communication with the World Health Assembly and its organs. To this end, the Auditor-General of the Republic of South Africa undertook to report to the Health Assembly in the interim year, in addition to the mandatory report of the External Auditor which is submitted at the end of each financial period. Although not a legal requirement, it was felt that this procedure facilitated timely reporting to the Member States, thereby enhancing accountability and transparency. This was welcomed by Members when it was first introduced at the Fiftieth World Health Assembly in 1997 and was repeated at the Fifty-second World Health Assembly in 1999.

2. The establishment of the Audit Committee has served to improve further the level of communication and has, inter alia, provided an opportunity to focus on the reports of the External Auditor in more depth. The natural progression of this procedure would lead to the consideration by the Audit Committee at its next meeting in May 2001, of the interim report of the External Auditor to the Fifty-fourth World Health Assembly.

3. This paper is submitted to serve as a basis for consideration by the Audit Committee of the way forward in this regard.