Dr. Margaret Chan  
Director-General  
World Health Organization  
20 Avenue Appia  
1211 Geneva 27, Switzerland  

Attention: Comptroller  

Regional Director 2016 Letter of Representation  

This letter of representation is provided in connection with the WHO funds provided to AMRO and the closure and audit of the WHO financial statements for the year ended 31 December 2016.  

I acknowledge as Regional Director of AMRO, my delegated authority for the efficient and effective management and use of resources in this region and that PAHO’s policies and procedures are applied consistently by offices in the region.  

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

Financial Statements  

- We have fulfilled our responsibilities, for the preparation of the financial statements in accordance with IPSAS; in particular the financial statements are fairly presented in accordance therewith.  
- All general ledger accounts pertaining to WHO funding under the control of AMRO have been reconciled and any issues have been highlighted.  
- Expenditure (including accruals) of $63,019,236.79 for 2016 for the AMRO region is correctly stated.  
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.  
- I confirm that there is no fraud, loss of cash, missing or stolen equipment funded with WHO funds to report for the AMRO region for 2016 of which I am aware.  
- There are no material events subsequent to 31 December 2016 that have an impact on the 31 December balances.  

Information Provided  

- All transactions have been recorded in the accounting records and are reflected in AMRO’s transmission of financial data to be included in the WHO financial statements.
• We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the WHO financial statements.

Sincerely yours,

Dr. Carissa F. Etienne
Regional Director, AMRO