Attention: Comptroller

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

In accordance with the Financial Regulations of WHO, 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 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. All budget centres in my region have completed the 2016 Internal Control Framework Self-Assessment Checklist (CRE email of 30 November 2016 refers).

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. All budget centres in my region have completed the 2016 Internal Control Framework Self-Assessment Checklist (CRE email 30 November 2016). I have reviewed responses from the Internal Control Self-Assessment Checklist in my region and there are no major weaknesses or issues raised by Budget Centre Managers (please refer Annexure-1).

2. SEAR completion of accounts for 2016 has been carried out in accordance with the ACT closure instructions issued on 27 September 2016 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 23 January 2017). In summary, all Imprest accounts have an ‘A’ rating except one Imprest account as listed in the attached summary (please refer Annexure-2).

4. All general ledger accounts under SEAR responsibility have been reconciled and any issues have been highlighted during the accounts review and are summarized in the attached summary (please refer Annexure-3).

On the basis of information received from WR-India, I consider the recovery of a Rental Security Deposit of INR 976,795.20 (USD 14,344 approx.) made by WCO-India with Sports Authority of India in pre-GSM era and currently lying in the Organization’s GL for this purpose 106.1001.00000.00000.177101.0000 as “doubtful” and we continue to make the best possible efforts to obtain the refund of this Deposit.

5. Expenditure for 2016 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 2016 were US$ 190.8 Million. 2016 expenditure has been compared to 2015 (by expenditure item type and by budget centre) and significant variations are explained (please refer Annexure-4).
6. I have highlighted the importance of following the procurement policies and procedures. I have reviewed 2016 open encumbrances and my region is ensuring that all open encumbrances are current and valid (refer to Information Note 18/2015). All receipts of goods and services have been entered in GSM by 6 January 2017 so that the accrual can be made for un invoiced goods and services. Any additional necessary accruals were raised to GMG/GSC/GFI by 18 January 2017 (please refer Annexure-5).

7. I have highlighted the importance of accurately recording annual leave for 2016 to staff in my region and I note the financial impact of correctly recording leave. To the best of my knowledge I believe leave information is correctly entered in GSM.

8. I have emphasized the importance in reviewing staff charged to budget centres/offices my region throughout 2016 to ensure that staff costs for my region are correctly stated.

9. Awards under regional office management as well as funds distributed to my region have been regularly reviewed to ensure they are implemented and reported according to donor requirements. There are no issues to be highlighted in this regard. All amounts receivable have been reviewed to ensure the funds are collectible. There are no issues to be highlighted in this regard (please refer Annexure-6).

10. The Fixed Assets database accurately reflects WHO equipment currently providing service potential in the Region. 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 (please refer Annexure-7).

11. The Premises Summary template for leased and granted premises has been accurately completed for 2016 and forwarded to HQ/OSS/AMG (please refer Annexure-8).

12. The Premises Expenditure templates detailing construction in progress, capital improvement to existing properties and purchases of new properties have been accurately completed for 2016 and forwarded to HQ/OSS/AMG (please refer Annexure-9).

13. An impairment review of WHO owned premises and equipment over $5,000 in the Region was conducted in 2016, and the results forwarded to HQ/OSS/AMG (please refer Annexure-10).

14. Complete and accurate details of WHO Inventory in the Region (medicines, vaccines and humanitarian supplies), together with the results of the physical verification have been reviewed and submitted to HQ/OSS/AMG, including details of all Inventory items donated to WHO in 2016 (Please refer Annexure-11).

15. There are no Intangible assets with a value over $100,000 in the region.

16. For the purpose of the Key Management Personnel (KMP) confirmation which is now incorporated in the Declaration of Interest (DOI) exercise, I have completed and returned DOI by 15 January 2017.

17. There has been an incident of Fraud on the part of one staff member based at one of the SEAR WCOs in relation to a disaster relief donation. PER/SEARO has taken necessary disciplinary action in this regard as recommended by ICS and HRM.
18. There were no write offs approved in 2016.

19. There were no administrative waivers in 2016.

20. There are no material events subsequent to 31 December 2016 that have an impact on the 31 December balances.

Yours sincerely,

[Signature]

Regional Director
Date 10 FEB 2017