



Report of the Internal Auditor

1. The Office of Internal Oversight Services (IOS) transmits herewith its annual report to the World Health Assembly for the calendar year 2024.
2. Financial Rule XII on Internal Audit establishes the mandate of the Office. Paragraph 112.3(e) of Rule XII requires it to submit a summary annual report to the Director-General on its activities, their orientation and scope, and the implementation status of internal audit recommendations. It also states that this report shall be submitted to the Health Assembly, together with any comments deemed necessary.
3. In accordance with its mandate, the Office provides independent, objective assurances through audits, investigations and advisory services. The Office helps the Organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management and control processes, in order to provide reasonable assurance that:
 - (a) risks are appropriately identified and managed;
 - (b) interaction with the various governance groups within the Secretariat occurs in accordance with all relevant rules;
 - (c) significant financial, managerial, programmatic and operating information is accurate, reliable and timely;
 - (d) staff members and other personnel act in compliance with WHO's regulations, rules, policies, standards and procedures;
 - (e) resources are acquired economically, used efficiently and adequately protected;
 - (f) programmes, plans and objectives are achieved and contribute to sustainable results; and
 - (g) quality and continuous improvement are fostered in the Organization's control processes.
4. The Office is authorized full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in its opinion, are relevant to the subject matter under review.

Statement of independence

5. The Office confirms its organizational independence during 2024. There was no managerial interference in determining the scope of its internal audits, advisories and investigations, as well as the performance of its work and the communication of its results.

Objective and scope of work

6. According to its mandate, the Office provides audit and investigative services to WHO, to some WHO-hosted entities (for example, the Joint United Nations Programme on HIV/AIDS (UNAIDS),¹ the United Nations International Computing Centre (UNICC) and Unitaid) and to the International Agency for Research on Cancer (IARC). In the Region of the Americas, the Office relies on the work performed by the Office of Internal Audit of the Pan American Health Organization for the coverage of risk management, control and governance (see paragraph 84).

Management of the Office of Internal Oversight Services

7. The Office, which reports directly to the Director-General, conducts its work in accordance with Global Internal Audit Standards promulgated by the Institute of Internal Auditors and adopted for use throughout the United Nations system, and with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators.

Resources and staffing

8. The IOS budget for the biennium 2024–2025 is US\$ 25 million.²

9. The expenditure for 2024 for IOS amounted to US\$ 12.4 million. The receipt of funds for activities arrived in tranches, which impacted the continuity and the scope of investigation work, causing some delays in issuing contracts for investigative consultants related to critical work.

10. The Office is comprised of the Director, the Head of Audit and the Head of Investigations. The Office of Audit has 10 auditors, one data analyst and one support staff (42% female/58% male), while one audit position became vacant through attrition. The Office of Investigations has 20 approved posts, comprised of the Head of Investigations, 18 fixed-term positions in the Professional category and one staff position in the General Service category. Four team lead positions at the P5 level were filled, but 13 posts remained vacant throughout 2024 owing to the corporate freeze on recruitment following the issuance of WHO's Global Geographical Mobility Policy. As at 31 December 2024, the vacancies were in various stages of the recruitment process and some were near final selection.

11. In the absence of sufficient fixed-term personnel, the Office of Investigations continued to depend predominantly on external investigative services. Although the Office began the biennium with approximately 37 investigative personnel, the transition from 2024 to 2025 witnessed a significant reduction, to 12 full-time equivalent consultant investigators and 10 personnel supporting intake and preliminary review. The over-reliance on external support, coupled with

¹ UNAIDS finances the equivalent of a P5 auditor post for the audits of the Joint Programme. The Office has a service level agreement to guide the work to be performed.

² US\$ 2.4 million for the Directorate (includes budget for contracts for investigation administrative support posts); US\$ 7.3 million for Audit; and US\$ 15.3 million for Investigation.

limited internal capacity and the continuous increase in the number of new cases, poses significant challenges for the Office to manage its portfolio. Predictable and sustainable resourcing, including sufficient funding for professional and support staff members, is vital for it to deliver its mandated investigative core function effectively and efficiently. Furthermore, the Office can adequately drive its work and provide assurances only when properly resourced.

12. In January 2024, a revised structure was proposed, which included the Office of Investigations and the Office of Audit. The structure, as revised, was in alignment with best practices to create an Office that is fit for purpose now and into the future. The proposed structure was designed to provide assurances to stakeholders that WHO's governance, risk management and control processes are appropriate to assist the Organization in achieving its strategic, operational, financial and compliance objectives.

Planning and reporting

13. To ensure the fulfilment of its mandate, the Office's budget is distributed between human resources (HR), travel, consultancies and operating supplies. During 2024, expenditures were constantly monitored to improve efficiency and effectiveness and to increase value for money. The Office covered its 2024 expenses.

14. The Office prioritized and adopted an agile approach in updating its plan of work and adjusted the schedule to compensate for any unexpected factors affecting work assignments. With a view to maximizing internal oversight coverage, the Office:

- (a) continuously refines its audit risk assessment model and allocates its resources to the highest risk areas;
- (b) periodically reviews and adapts its approaches to integrated, operational and/or desk audits;
- (c) uses short-form reports for integrated, operational compliance audits and advisory reviews;
- (d) uses audit management software to manage work papers electronically and facilitate the follow-up to the implementation of recommendations;
- (e) uses consistent and documented criteria for the prioritization of reports of concern received for investigation. While the highest priority is given to the investigation of allegations of sexual exploitation and abuse, sexual harassment and assault, those criteria are also applied to all forms of employee misconduct in order to ensure that these risk types are appropriately addressed; and
- (f) continued to use data analytics and digital forensics in 2024 in order to enhance its audit and investigative methodologies, while also expanding the use of artificial intelligence to enhance the efficiency of audit and investigative procedures and increase cost savings.

15. The Office also participated in meetings and discussions with relevant professional networks of the United Nations system, in particular the United Nations Representatives of Internal Audit Services (UN-RIAS) and the United Nations Representatives of Investigation Services (UNRIS), with a view to harmonizing its approaches and sharing best practices. A concerted effort was made to glean oversight best practices from all sources, including private-sector and national systems.

16. During 2024, the Office maintained regular contact with the Organization's External Auditor to coordinate audit work and avoid overlaps in coverage. The Office provided copies of internal audit reports to the External Auditor and the Independent Expert Oversight Advisory Committee, participated in meetings of that Committee, maintained an open dialogue with its members and implemented their guidance and recommendations on matters under their oversight responsibilities. The Office also maintained regular contact with other departments in the Secretariat, including the Evaluation Office and the Pan American Health Organization's Office of Internal Audit. Work also continued on WHO's accountability and integrity functions to further contribute to the strengthening of its corporate values.

17. The Office reports its audit findings to stakeholders in line with the five components of the model issued by the Committee of Sponsoring Organizations of the Treadway Commission,³ which has been adopted by WHO as the basis of its accountability framework. The audit plan of work for 2024 was based on the Office's independent risk assessment and in consideration of the WHO Principal Risks.⁴ The Office also continues to revise its programme of work to achieve greater alignment in the reporting of assurance across the three lines of defence from management's assertions on internal control to internal audit findings. The investigative work remained in a reactive mode largely because of the financial and administrative constraints.

18. The Office uses a case management system based on SharePoint technology which serves as a repository for investigative case files. The Office also uses a secure web-based platform to provide remote access to internal audit reports, upon requests from Member States and other parties, as authorized by the Director-General. The Office includes a list of recent audit reports on the Organization's website, so that Member States may obtain updated information on audit reports issued during the year. In addition, the Office publishes dashboards on the Organization's website that report the results of its main areas of audit and investigation work, which are updated on a monthly basis.

19. The Office maintains an internal quality assurance and improvement programme for its product lines, which includes engagement-level quality assurance; ongoing self-assessments, including feedback from clients; and an external quality assessment every five years. In 2023, the audit function underwent an external assessment, which concluded that the audit function "generally conforms" with the mandatory elements of the International Professional Practices Framework, the top rating accredited by the Institute of Internal Auditors. In 2024, the Office carried out a quality self-assessment of its internal audit function's compliance with the new Global Internal Audit Standards. The self-assessment concluded that the internal audit function is in general compliance with the Standards and identified some opportunities for improvement. The current charter of the Office provided good support for its work in 2024; however, the Office plans to update the charter to further reinforce and clarify the reporting lines of IOS and ensure alignment with the new terminology of the Global Internal Audit Standards. The audit function has prepared a draft strategy (2025–2028) that is aligned with the Fourteenth General Programme of Work, 2025–2028, which focuses on three pillars: (a) assurance provider/strategic adviser; (b) innovation and stakeholder engagement; and (c) talent (office workforce).

³ The model defines the five main areas as: the control environment; risk management; control activities; information and communication; and monitoring.

⁴ [Principal Risks](#). Geneva: World Health Organization; 16 May 2024 (accessed 17 February 2025).

20. Also in 2023, the Office of Investigations underwent an external quality assessment that emphasized that a reformed structure of the Office of Internal Oversight Services was needed in order for the Office:

- (a) to be fit for purpose to serve the current and evolving needs of the Organization; and
- (b) to adequately address organizational risks in a proactive and innovative manner. The review was concluded in April 2024.

Audit

21. The Office of Audit provides independent and objective assurance and advisory services, designed to add value to and improve the Organization's operations. Using a systematic and disciplined approach, it helps the Organization to accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance through audit and advisory engagements.

22. The Office of Audit uses a risk-based approach to prepare its workplan, which is designed to focus on the most significant risks applying to WHO's risk universe. A documented risk assessment determines the priorities of internal audit. As part of the risk assessment, the Office obtained input from major stakeholders on strategic risks and key organizational developments. The workplan is approved by the Director-General, after consultation with senior management, and endorsed by the Independent Expert Oversight Advisory Committee. The 2024 workplan included audits of country operations and corporate functions, including the information technology (IT) area.

23. At the conclusion of each assignment, the Office prepares a detailed report and makes recommendations to management designed to help manage risk, maintain controls and implement effective governance within the Secretariat. The crucial issues identified during each assignment are summarized in this report. Annex 1 lists the reports issued by the Office under its 2024 audit plan of work, along with information on the status of implementation of open audits as at 7 February 2025. The Office uses a four-tier rating system for overall audit conclusions: (1) satisfactory; (2) partially satisfactory with some improvement required; (3) partially satisfactory with major improvement required; and (4) unsatisfactory.

Integrated audits

24. The objective of integrated audits is to assess the performance of WHO at the country level, or the performance of a department/division at a regional office or at headquarters, in the achievement of results as stated in the relevant workplans, as well as the operational capacity of the respective country offices/departments to support the achievement of expected results. Integrated audits focus on risks to areas and functions under the following three components:

- (a) the organizational setting (strategy; control environment; risk management; organizational profile; collaboration; and readiness and support for public health emergencies);
- (b) the programmatic and operational processes (programme budget development and operational planning; resource mobilization; information and communication; business operations support; and effectiveness of key internal controls in transaction processing); and

- (c) the achievement of results (implementation of WHO's core functions; implementation of WHO's critical functions in emergencies; monitoring and performance assessment; sustainability; and evaluation and organizational learning).

25. Audit work under these three components comprises 29 areas covering up to 170 individual internal control activities, including specific tests designed to assess the effectiveness of the Organization's readiness and response to health emergencies in accordance with the updated Emergency Response Framework performance standards.

26. **WHO in the Philippines.** The audit concluded that the performance of the Country Office in the Philippines was partially satisfactory, with some improvement required to address moderate levels of residual risk and improve operational effectiveness. There were no issues with a high level of residual risk. However, the audit identified 18 issues with a moderate level of risk, including:

- (a) a delay in the evaluation and renewal of the country cooperation strategy;
- (b) insufficient inclusion of the staff in the risk identification and risk assessment processes;
- (c) missed opportunities to strengthen the emergency surveillance system;
- (d) delays in the implementation of the HR plan and in updating the organizational chart;
- (e) non-systematic use of the corporate information management tool (EMS2) to support the emergency response operations, and insufficient monitoring and reporting of emergency response operations against the Emergency Response Framework key performance indicators;
- (f) non-compliance with declaration of interest, background checks and confidentiality requirements for WHO experts and with the Framework of Engagement with non-State Actors; and
- (g) delays in reporting to donors.

27. **Science Division at headquarters.** The audit concluded that the performance of the Division was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following two issues with a high level of residual risk:

- (a) insufficient resources for delivering some planned priority products and services, thus hindering progress towards achievement of expected results and undermining the unique normative function of the Organization; and
- (b) a low correlation between the percentage of delivered technical products on norms, standards, data and research (17% of technical products planned in the Programme budget 2022–2023 reported as completed at the end of the biennium) and the self-assessed global scores for the dimension of the delivery of the global technical products in the Programme budget 2022–2023 end-of-biennium results report (average score of 3.5 out of 4.0). This restricted the ability to objectively monitor progress and measure the extent to which the work of the Secretariat influences the outcomes and impact, thus undermining the completeness of the basis for monitoring the Organization's accountability for results.

The audit also identified 14 issues with a moderate level of residual risk.

28. **WHO in the Syrian Arab Republic.** The audit concluded that the performance of the Country Office in the Syrian Arab Republic was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following four issues with a high level of residual risk:

- (a) the approved HR plan did not reflect staff for some of the priority programmes and there was a high vacancy rate. Key vacant positions included those of the WHO Representative (covered by an Acting WHO Representative at the time of audit), the Field Coordinator Officer for Qamishli and the Senior Public Health Specialist;
- (b) the 2024 health emergency appeal for the Country Office had a substantial funding gap of 86%, representing a shortfall of US\$ 46.8 million of the total requirement of 53.4 million. In addition, there were insufficient resources for some of the priority programmes and the resource mobilization strategy remained in draft form at the time of the audit;
- (c) agreements for performance of work to individuals were not used in compliance with the WHO eManual, while United Nations Security Management System requirements were not applied to these agreements for performance of work holders in security-compromised areas; and
- (d) there was insufficient monitoring of service implementation and ineffective verification of deliverables for a significant project of the Hospital Management Information System in six hospitals.

The audit also identified 16 issues with a moderate level of residual risk.

29. **WHO in Sudan.** The audit concluded that the performance of the Country Office in Sudan was partially satisfactory, with major improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following five issues with a high level of residual risk:

- (a) there were challenges in implementing the approved HR plan for 2024–2025, with a high vacancy rate, including for a number of key positions, as a result of funding restrictions and competing priorities due to ongoing emergencies;
- (b) procurement of goods for third parties during the audit period amounted to US\$ 2.8 million, while delivery notes for goods purchased and handover certificates for goods purchased for donation to the Federal Ministry of Health were not available;
- (c) there was no digital payment mechanism in place, resulting in significant use of cash in the field to make payments to direct implementation (DI) beneficiaries and related operational costs;
- (d) the Country Office had not carried out assurance activities on direct financial cooperation (DFC), reportedly because supporting documentation was not available due to the conflict in the country. However, some of the activities related to the period before the conflict began; and
- (e) the Country Office had not fully implemented the recommendations of the Regional Office compliance review of DFC, DI and administration done in February 2023. In addition, the Country Office had not formally monitored the status of implementation of these recommendations.

The audit also identified 17 issues with a moderate level of residual risk.

30. **WHO in Iraq.** The audit concluded that the performance of the Country Office in Iraq was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following three issues with a high level of residual risk:

- (a) there were challenges in implementing the 2024–2025 HR plan with a high vacancy rate, including for some of the key positions. In addition, several key occupied positions are at risk in 2025, due to funding constraints;
- (b) insufficient coordination within and across teams, along with suboptimal senior management team leadership, which may negatively affect the delivery of results; and
- (c) funding under the Programme budget 2024–2025 for the base budget segment and for the outbreak and crisis response against the allocated budget was around 30% as of October 2024. Donor interest declined significantly from 56% of funds for the submitted proposals in 2022 to 12% in 2024. In addition, there were insufficient resources for some of the key priority programmes, including for HR positions, while the resource mobilization strategy remained in draft form at the time of the audit.

The audit also identified 18 issues with a moderate level of residual risk.

31. **WHO in Myanmar.** The audit concluded that the performance of the Country Office in Myanmar was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following three issues with a high level of residual risk:

- (a) the Country Office engaged with non-State actors in joint advocacy and technical collaboration activities under agreements for performance of work, which were not subject to the Framework of Engagement with non-State Actors requirements and assurance activities. Consequently, potential risks associated with the Country Office's engagement with non-State actors were not adequately managed, as due diligence, risk assessments and assurance activities were not systematically performed due to the use of inappropriate contract type. This may put WHO's integrity, reputation and public health mandate at risk;
- (b) the Country Office has transitioned to the use of grant letters of agreement (GLAs) as the main implementation modality since 2021, due to the country's political context. The Country Office did not have an assurance plan for GLAs and had conducted only very limited assurance activities on GLAs; and
- (c) the Country Office did not have strategic emergency response plans for its country-specific graded emergencies; consequently, there was no monitoring and reporting against key performance indicators. This may undermine the effectiveness and efficiency of WHO's response as well as accountability for the achievement of results.

The audit also identified 14 issues with a moderate level of residual risk.

32. **WHO in South Sudan.** The audit concluded that the performance of the Country Office in South Sudan was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following four issues with a high level of residual risk:

- (a) as part of the review of the Imprest area and discussions with Country Office staff, it was reported that the Country Office currently had unpaid vendors related to services from

other United Nations agencies (US\$ 1.9 million) and external vendors (US\$ 0.6 million). Some of these invoices date back to 2022. Country Office staff informed the audit that purchase orders had not yet been created for those amounts;

(b) overall, the processes for cash disbursements at the Country Office were in need of improvement. Supporting documentation for transactions was not consistently available as evidence (e.g., some payments to participants were only supported by IDs and expenditure vouchers were not systematically available to prove salary payments of field assistants). Also, cash management was inadequate as a large safe and a cash-counting machine were not available, making the validation of the actual amounts received from the bank nearly impossible, due to the significant amounts of cash involved. Furthermore, the Country Office did not have a mechanism in place to monitor the accountability of “cash drops” to the Country Office personnel (similar to operational advances) in order to ensure that all these transactions were retired, complete and reconciled in a timely manner;

(c) financial spot checks on GLAs were not systematically conducted and there was no monitoring process regarding the capacity/micro assessments conducted on the 15 implementing partners currently working with the Country Office. Furthermore, the Country Office did not have a third-party monitoring system in place as an assurance mechanism for GLAs; and

(d) the Country Office was highly dependent on the work of special services agreements (SSAs) and in several cases, administrative and finance functions were being performed by SSAs, most of which were contracted for short-term durations of three to six months and consistently renewed thereafter. Other issues related to non-standard compensation scales and non-adherence to security requirements (i.e., with regard to equipment and safe and secure approaches in the field environment training for high-risk locations).

The audit also identified 22 issues with a moderate level of residual risk.

Operational audits

33. The objective of operational audits is to assess the risk management and control processes in the finance and administration areas with respect to the integrity of financial and managerial information; efficiency and economy in the use of resources (including value for money); compliance with WHO’s regulations, policies and procedures; and the safeguarding of assets.

34. **Country Office in Azerbaijan.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Azerbaijan was partially satisfactory, with major improvement required to address high and moderate levels of residual risk. The audit identified the following issues with a high level of residual risk:

(a) geographical diversity of the workforce was not sufficiently considered when hiring staff and non-staff. The non-compliance rate for the 2023 end-of-year and 2024 beginning-of-year electronic performance and development system completion was high, at 52%;

(b) in selecting consultants, single-source selection was extensively used. Reference checks were not conducted, declarations of interest were not adequately completed, required years of experience were not consistently applied and there were no standardized pay scales for national consultants;

- (c) most consultant contracts were signed retroactively after the service start date. There were several cases of individual per diems being paid through travel requests without formal consultant contracts, as well as cases of consultants acting as “participants” in staff retreats, attending conferences and study visits during their contract breaks. Performance appraisals for consultants were not consistently conducted;
- (d) most selections of UN Volunteers were not based on competitive processes;
- (e) the procurement of goods and frequently used common services (event management and translation) was often conducted by technical teams and there was no adequate segregation of duties, there was no procurement plan and there was a high number of retroactive purchase orders issued;
- (f) for service purchase orders, some terms of reference did not specify the deliverables, the scope of work or the time frames and best value for money was not sufficiently considered. There was insufficient evidence of the responsible officer reviewing and approving deliverables to confirm that services had been received. Especially for events and programmes implemented by third parties, financial payments were made based solely on the financial reports provided by vendors, without an established process to confirm that the financial reports were reviewed with corresponding supporting documents and that the services were received according to the terms of reference; and
- (g) the fixed assets in the Country Office were insufficiently monitored and managed.

The audit also identified 13 issues with moderate levels of residual risk.

35. **Country Office in Mali.** The audit found that the operational effectiveness of controls in the administration and finance areas at the Country Office in Mali was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit identified one issue with a high level of residual risk, related to the fact that the Country Office did not systematically use the Global Inventory Management System. A transition to the System had started at the beginning of 2024, but the Country Office had not updated its inventory records in the System in a timely manner. Furthermore, during the visit of the audit to the Country Office warehouse in Bamako, it noted expired items (since 2018). The evaluation of these losses could not be conducted. The audit was informed that the Country Office will transition to the Business Management System (BMS) warehouse management system before the end of 2024.

The audit also identified 11 issues with a moderate level of residual risk.

36. **Country Office in Maldives.** The audit was conducted by desk review without a field visit. The operational effectiveness of controls in the administration and finance areas at the Country Office in Maldives was partially satisfactory, with some improvement required to address high and moderate levels of residual risk. The audit identified the following two issues with a high level of residual risk:

- (a) the procurement of services was often handled by technical teams without adequate segregation of duties. The Country Contract Review Committee was not operational. Requests for proposals did not use the standard template and lacked clear bid evaluation criteria. The quality of adjudication reports was not adequate and there was no procurement plan in place for goods; and

(b) the processes used by technical officers during site visits to verify DFC activities were insufficient. The deviation between the actual assurance activities and the planned assurance activities (per the DFC justification memorandum) were not documented and justified.

The audit also identified nine issues with a moderate level of residual risk.

37. **Country Office in Zambia.** The audit found that the performance of the Country Office was partially satisfactory, with some improvement required to address high and moderate levels of residual risk and improve effectiveness. The audit identified the following two issues with a high level of residual risk:

(a) the planned DFC assurance activities were not clearly documented in the justification memo. The monitoring site visits conducted by the technical officers were not formally recorded. In addition, refunds for unjustified expenditures identified in the finance team's spot checks had not been requested from implementing partners; and

(b) there were several cases of a high number of staff and non-staff participating in the same meetings/events, which was not very efficient and cost-effective. Some activities might have been more effectively completed in Lusaka.

The audit also identified eight issues with moderate levels of residual risk.

38. **WHO Staff Health Insurance** (from 2023). The audit found that the governance, risk management and control processes for the reimbursement of medically recognized healthcare at Staff Health Insurance were partially satisfactory with some improvement needed. The audit identified the following two issues with high levels of residual risk:

(a) key vacant positions, such as those of quality assurance, benefits and risk management officer and compliance officer, have been vacant for more than one year; and

(b) the Staff Health Insurance IT system needs enhancements or replacement. The audit also identified five issues with a moderate level of residual risk.

Advisory services

39. In accordance with its charter, the Office of Internal Oversight Services "may provide advisory services to WHO management to the extent that its independence and objectivity are not compromised. Such provision is based on the Office's knowledge of governance, risk management and controls and of WHO activities. The Office may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process".⁵

40. As part of its plan of work for 2024, the Office issued the below advisory reports to assist management by providing insights and recommendations to improve the related risk management, governance and internal control environment. The recommendations contained in advisory reviews are for consideration by management but are usually not formally tracked by the Office for implementation.

⁵ [Charter of the Office of Internal Oversight Services](#) (updated version of January 2024), Section C, "Advisory Services", paragraph 12. Geneva: World Health Organization; 2024 (accessed 17 February 2025).

41. **Retroactive purchase orders at headquarters.** The objective of this advisory review was to analyse the retroactive purchase orders for the procurement of services in 2023 at headquarters, identify the root causes and provide recommendations to strengthen headquarters internal control processes in this area. Several observations and recommendations were discussed with relevant counterparts from headquarters and the WHO regions.

42. **Advisory review of WHO's organizational resilience.** The objective of this advisory review was to provide WHO management with an independent review of WHO's existing organizational resilience capabilities, including its governance and structure and the functionality of the key processes and components, and to provide recommendations for improving WHO's resilience. WHO accepted the United Nations organizational Resilience Management System (ORMS), which was approved by the Chief Executives Board for Coordination in 2014 as the emergency management framework for the member organizations of the UN system.⁶

43. The advisory review noted that the key existing WHO (global) governance documentation and guidance relevant to organizational resilience is focused only on business continuity. While certain elements of the ORMS are evident and operate mainly in isolation, no significant progress has been made by WHO in implementing a coherent ORMS using a harmonized and integrated decision-making approach at the three levels of WHO. Some of the recommendations issued included to:

- (a) develop a WHO-wide governance framework (e.g., a WHO ORMS framework) for addressing organizational resilience in a holistic and strategic manner across the three WHO levels;
- (b) develop an adequate governance model for WHO organizational resilience (including business continuity as one element) to help ensure the effective coordination and monitoring of all activities and initiatives relevant to organizational resilience at the three WHO levels; and
- (c) formally define the roles, responsibilities and accountabilities of each entity relevant to the ORMS at WHO and harmonize the relevant frameworks (e.g., business continuity management framework, Emergency Response Framework) to include a statement on periodic reporting on the implementation of organizational resilience at WHO.

44. **Advisory review of WHO's assurance activities over DFC, DI and GLAs.** The objective of this advisory review was to provide an independent review of the WHO assurance activities over DFC, DI and GLAs, including the Global Assurance Hub, with regard to its governance and structure and the effectiveness of its key processes for the achievement of its objectives; and, if necessary, provide recommendations for improvement.

45. The advisory review noted that most of the regions had not yet provided evidence that they adhered to the global assurance strategy and had implemented or prepared effectively for the implementation of the revised policy requirements. The roles and responsibilities and the coordination of assurance activities at the regional level are in some instances not clearly defined. The following are some of the recommendations included in the report:

⁶ See [Organizational Resilience Management System \(ORMS\)](#). United Nations System Chief Executives Board for Coordination (accessed 7 April 2025).

- (a) an Organization-wide committee and/or a formal reporting mechanism on assurance should be established to ensure that the regional offices report on the status of implementation of the standard operating procedure and their respective assurance plans, as well as the identified weaknesses/gaps and corresponding remediation actions;
- (b) the roles and responsibilities defined in the policies should be reconsidered and revised. Furthermore, the regional offices should formally determine their organizational set-up for the assurance cycle;
- (c) the regional offices should strengthen their monitoring of the performance of implementing partner capacity assessments in order to ensure that they are performed as required by the standard operating procedure and completed in a timely manner;
- (d) the regional offices and headquarters should prepare comprehensive initial assurance plans, including all implementing partners whose risk rating would require assurance activities, the related costs and the resources and options for assurance performance. The plan should consider the initial funding provided by the “Global Assurance Hub levy” and should identify resource gaps in order to support the necessary resource mobilization strategy and actions; and
- (e) the regional offices and concerned headquarters divisions should establish a quality control procedure to ensure completeness and accuracy of data, the relevance of the assurance activities performed and that the assurance performed meets the minimum quality standards per policy. Reporting requirements should also include evidence of outcomes and consequences of assurance (e.g., communication with implementing partners and actions taken, as well as refunds if applicable).

46. **BMS project update memorandum: status as at December 2024.** This memorandum provides an overview of the key events and developments related to the implementation of WHO’s new enterprise resource planning system, the BMS, from its initial considerations in 2019 to 31 October 2024. In October 2024, the BMS Programme Board formally decided that the original BMS plan could not be delivered and that thereafter BMS would also include retaining the existing Global Management System (GSM) for certain functionalities. This is a material deviation from the original BMS implementation plan (plan A), since the replacement of the GSM was one of the key drivers for the BMS project. With two budget augmentations (2022 and 2023), the core BMS budget was US\$ 110.4 million, of which US\$ 107.4 million was used as at 31 August 2024. Subsequently, the BMS Programme Board (at its meeting on 26 September 2024), approved two contingency funds amounting to US\$ 22.8 million, giving a total core BMS programme budget of US\$ 133.2 million as at December 2024.

47. The implementation of the BMS was envisioned as a multiphase (waves 1 to 5) roll-out, with the last phase initially planned for completion by the end of 2024. As at December 2024, waves 1, 2 and 3 were rolled out, with their adoption gradually being expanded across the Organization. Waves 1 and 2 are new functionalities. Significant problems were experienced with the pivotal wave 4,⁷ which includes the core enterprise resource planning functionalities (human capital management/finance/supply), which is currently being performed in the GSM. Wave 4 is the largest and the most complex part of the BMS project. This project phase (wave 4, core enterprise resource planning) started in 2022 and solutions to the problems identified in the finance area

⁷ The most essential and the most complex part of BMS.

have not been found to date. Despite the great efforts made by and the dedication of the BMS staff and management to this project, the project has not delivered the expected results as at December 2024, primarily because the core solution (wave 4) that was initially planned to be rolled out in early 2024 has not yet been implemented.

48. Several factors contributed to the current situation, including the following:

- (a) the selection of the vendor platform for the core enterprise resource planning (human capital management/finance/supply). Although the vendor is recognized as a leading technology platform for HR processes, it does not perform at the same level for non-HR processes;
- (b) the “agile” implementation methodology posed a high project intensity for decision-making that was not matched by the expectations of (some) WHO process owners and subject matter experts; and
- (c) the vendor platform did not deliver on its commitments to find a solution for finance issues.

49. **Analysis of recurring audit issues for the period 2021–2024.** The Office conducted an analysis of the recurring internal audit issues identified during Country Office audits carried out since 2021. The Office requested that management closely review these recurring issues, particularly those with a high level of residual risk, in order to determine if they are systemic and ensure that they are properly addressed.

50. The recurring issues with the highest levels of residual risk were the following:

- (a) organizational structure and staffing (the country offices’ organizational structure not being “fit for purpose”, particularly in delivering WHO critical functions in emergencies; and the HR plan not being implemented in a timely manner);
- (b) DFC and GLAs, assurance activities (lack of formalized process for on-site verifications and spot checks and unjustified/undocumented deviations between planned and actual assurance activities);
- (c) segregation of duties (inadequate segregation of duties when procuring goods and services and/or managing local Imprest accounts);
- (d) selection of vendors (insufficient transparency and/or due process in the selection of vendors);
- (e) polio eradication and transition (residual risk of not achieving the Global Polio Eradication Initiative’s goals with regard to polio eradication or interrupting the transmission of wild poliovirus, as well as preparing for and responding to outbreaks);
- (f) “last mile” delivery of goods in emergencies (insufficient monitoring of equipment and supplies donated to national counterparts to ensure they are used for the purposes intended); and
- (g) verification of service delivery (insufficient efforts to verify deliverables and monitor the implementation of services).

51. In the context of advisory services during 2024, the Office continued to participate as an observer, without decision-making authority, on the Programme Board for the implementation of the new enterprise resource planning system, the BMS, and to attend meetings of WHO's Global Risk Management Committee, also as an observer.

52. The Office also issued three cross-cutting audit memoranda in 2024 to provide recommendations to management to address recurring audit findings identified, including in areas such as: (a) management of the global fellowship programme; (b) the management of the UN Volunteer programme; and (c) the coordination of WHO's whole-of-Syria approach.

53. The audit team conducted a number of outreach/awareness sessions across the three levels of the Organization, including by participating in the induction training of new staff and providing ethics/fraud prevention presentations to auditees as part of the audits. The investigation team also conducted 27 outreach/awareness activities across all regions.

Data analytics

54. As part of its plan of work and on a quarterly basis, the Office analyses data from different corporate applications, such as the GSM, the corporate risk management tool and the WHO fleet management system database (Tracpoint). The aim of these exercises in data analytics is to identify unusual and unexpected transactions, data distributions and amounts that may indicate control weaknesses or red flags that would warrant management's attention and/or further audit work. The areas on which the Office has been focusing its attention are: control environment (GSM approval workflow); risk registers; vendor management (duplicated vendors); procurement of goods and services (potential retroactive purchase orders); Imprest cash payments; awards (administrators and managers); and fleet management.

Integration of equity, gender and human rights

55. To enable the implementation of the requirements of the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women, the audits include a specific set of standardized tests to assess the integration of equity, gender, human rights and social determinants into the work of the audited entity. As of 2023, the tests were expanded to include the review of efforts in reaching people with disabilities. Audits also routinely include recommendations on the need to strengthen the monitoring of the completion by members of the workforce of mandatory training on the prevention of harassment, sexual harassment and abuse of authority, as well as WHO's zero tolerance for sexual exploitation, abuse and harassment. In 2024, the Office noted a growing general awareness of the integration of equity, gender and human rights and that efforts were made to mainstream gender, equity and human rights in technical programmes and operations. However, there remains a need for improvement to further include and empower people with disabilities.

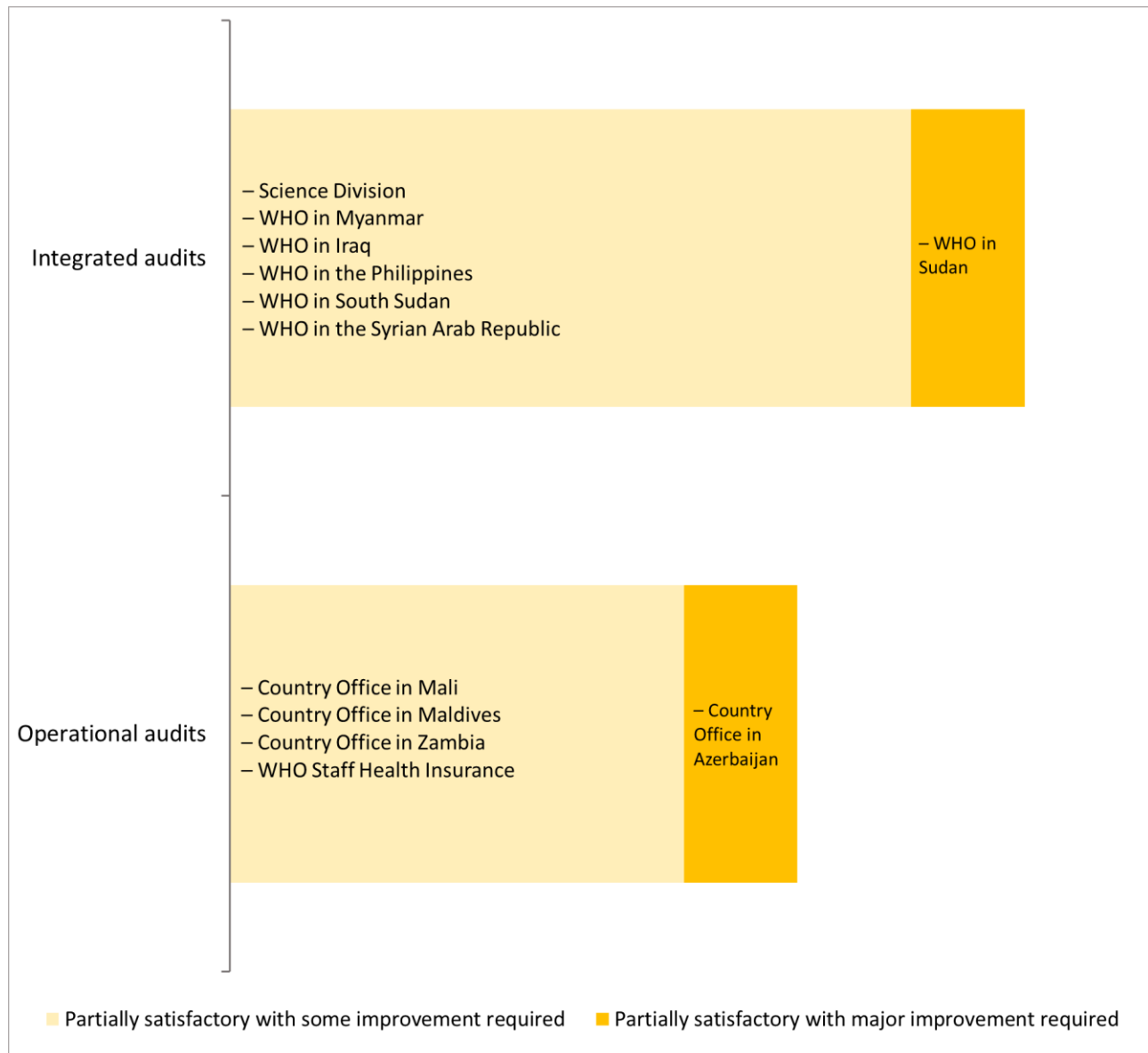
Analysis of audit findings

Operating effectiveness of internal controls and residual risk

56. The overall ratings of the operating effectiveness of internal controls for the audits conducted in 2024 were found to be higher than in 2023. In 2024, a total 83% (10 of 12 audits) of the overall conclusions received the tier 2 rating "partially satisfactory, with some improvement required", compared with 75% in 2023. In 2024, two audits were rated "partially satisfactory, with major improvement required" (compared with three audits in 2023), and no audits were rated as "unsatisfactory" (compared with one audit in 2023). Fig. 1 depicts the 2024 audit conclusions in

summary. As at February 2025, one audit from the 2024 audit workplan (namely, the audit of the Country Office in the United Republic of Tanzania) was still ongoing and hence is not included in the above percentages and Fig. 1.

Fig. 1. Audit ratings, by audit type, 2024



57. Based on the audit work conducted in 2024, the Office identified the process areas with the lowest effectiveness of internal controls and, more significantly, the highest levels of residual risk (see Annex 2A) with a potential negative impact on the Organization's operations and achievement of results. The following actions in top areas require the holistic attention of management and should be addressed in a cross-cutting, sustainable manner.

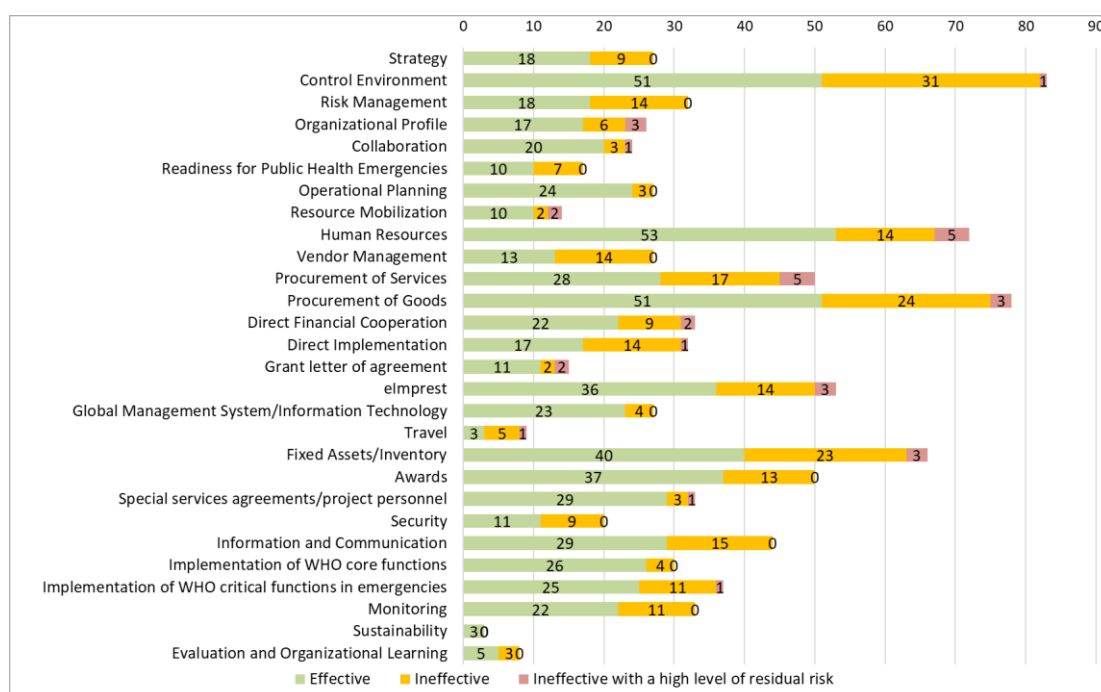
(a) **Enhance resource mobilization and prioritize resource allocation to enhance the profile of WHO country offices, including to address the need to improve available high-quality resources.**

(b) **Review organizational structures and staff requirements for programme delivery.** There were challenges in implementing HR plans and high vacancy rates in some country offices, including key positions. There is a need to review and update HR plans in order to better support staffing requirements for programme delivery.

(c) **Enhance assurance activities over DI, DFC and GLAs.** As in previous years, the intended plans of some regional and country offices to conduct such activities were not implemented in 2024, which was reportedly due to HR limitations. Management should address this situation as a priority and explore alternative ways of obtaining the required assurance, including through the use of third-party monitoring mechanisms. Audit recommendations included the need to strengthen first-line (improved managerial supervision) and to accelerate the implementation of assurance activities.

58. Fig. 2 depicts the control effectiveness for different risk categories, based on the audit work performed in 2024, showing the numbers of high-level residual risks and audit tests for each major process area (similar information is also presented in a different format in Annex 2A). The proportion of high-level residual risks of the total controls tested in 2024 was slightly higher (3.7%) than in 2023 (3.4%) (it was 2.2% in 2022). The overall effectiveness of controls tested⁸ was 67 % in 2024, a slight increase from 66% in 2023 (it was 73% in 2022).

Fig. 2. Operating effectiveness of internal controls, by process, for 2024 (showing number of tests performed)



Analysis of root causes for audit recommendations

59. The Office conducted an analysis of the root causes of audit issues with high or moderate residual risks. A preliminary analysis of 242 recommendations made in the 2024 audit reports⁹ noted that the main root causes, as reported by the auditees, were the following: insufficient awareness of policy requirements (for 27% of the recommendations analysed); insufficient staff/resources (23%); insufficient follow-up of requirements by management/staff members (22%); and ongoing emergencies in the country or the region (10%) (see Table 1).

⁸ Operational controls in integrated and operational audits of WHO country offices and regional offices.

⁹ The analysis included the integrated and operational audits of WHO country offices and regional offices finalized as at January 2025.

Table 1. Main root causes of audit issues in 2023 and 2024

2023		2024	
Main root causes	%	Main root causes	%
Insufficient awareness of policy requirements	21%	Insufficient staff awareness of policy requirements	27%
Insufficient managerial/staff follow-up of requirements	19%	Insufficient staff/resources	23%
Insufficient staff/resources	13%	Insufficient managerial/staff follow-up of requirements	22%
Ongoing emergencies in the country/region	10%	Ongoing emergencies in the country	10%

60. The Office will continue to identify potential ways to prevent recurrent weaknesses being subject to repeated recommendations in a cross-cutting manner.

Analysis of trends in audit findings at country offices

61. The Office has analysed the results obtained from country office audits conducted during the period 2022–2024 in order to demonstrate the overall trends in the compliance with WHO's rules and regulations across operating processes (see Annex 3A, which provides a summary trend analysis of the effectiveness of internal controls tested at country offices, by process area and year, for the period 2022–2024) and to highlight the processes that represent the greatest challenges in terms of consistency in control effectiveness across regions (see Annex 3B).¹⁰

62. The results of the audits conducted at country offices (Annex 3A) demonstrate that during 2024 the trend in internal control effectiveness improved in eight operational process areas and declined in five areas, for two of which (travel and monitoring) the percentage of effective controls decreased significantly. Annex 3B presents the Office's analysis of regional differences in compliance, namely the comparative operating effectiveness of internal controls in country offices, consolidated by region over the same period (2022–2024). Results reflect both consistent "good" performance in compliance (for example, SSAs and IT) and "poor" performance (such as information and communication and vendor management), as well as in some specific process areas in which performance varies materially.

Implementation of audit recommendations

63. On a periodic basis, the Office follows up with management on the implementation status of internal audit recommendations and reports on open audit recommendations, including progress made since the prior reporting period. When reporting to Member States, the Office prepares cumulative implementation statistics for all open audit recommendations since the date of its previous report to the Health Assembly (see Annex 1). The Office maintains a web-based portal to facilitate the monitoring and follow-up of audit recommendations – by both management and audit staff members – which provides automated email notifications of upcoming milestones for action on the implementation progress. The Office reports on the status of outstanding recommendations using the target implementation date agreed for each recommendation. Based

¹⁰ For the main testing exercise, internal controls have been grouped under the elements of the framework of the Committee of Sponsoring Organizations of the Treadway Commission and individual process areas: (a) control environment; (b) risk management; (c) control activities (HR; vendor management; contracts for service; procurement of goods; DFC; DI; elmprest, Global Management System/IT; travel; fixed assets/inventory; awards; SSAs; security); (d) information and communication; and (e) monitoring.

on this information, the Office notes that progress on implementing audit recommendations has slightly declined, with 32.5% of outstanding recommendations being considered as “past due” in 2024, compared with 24.1% for the previous year (2023). Overdue recommendations classified as having a high residual risk represented 5.8% of the total overdue recommendations. Nevertheless, the timeliness of implementation of audit recommendations needs to be improved, as only 31% of the recommendations with an implementation target date in 2024 have been implemented within the agreed time frames (compared to 22% with an implementation target date in 2023).

64. The Office has categorized the audit recommendations made in 2024 by audit area and residual risk (Annex 2B). Attention has been given to monitoring the progress of implementation of high residual risk and high priority recommendations for most open audits, namely those considered to require immediate action (Annex 1).

65. Since its last report to the Health Assembly in May 2024, the Office has received updates on the progress of implementation of its audit recommendations and was able to close 19 audits (Annex 4). Table 2 highlights the respective annual implementation rates as at 7 February 2025, for all audit reports issued since 1 January 2023.

Table 2. Comparative audit recommendation implementation rates, as at 7 February 2025 (2023 and 2024 audit reports)

Recommendation status	Number of recommendations		% of recommendations		Average days in advance/(late)	
	2023	2024	2023	2024	2023	2024
Implementation not yet due	116	160	48%	66%	–	–
Closed before or on the due date	23	27	9%	11%	41	85
Closed with delay	27	8	11%	3%	(27)	(33)
In progress overdue	45	14	19%	6%	(42)	(45)
Not started overdue	32	33	13%	14%	(49)	(55)
Total *	243	242	100%	100%	–	–

* The total number of recommendations includes draft reports (there may therefore be minor differences with the final reports) and reports closed during the period.

66. The Office notes delays in implementation of the audit recommendations for the following audits: (a) the audit of password management and privileged access controls (IOS report 21/1207) conducted in 2021; (b) the audit of remediation actions for cybersecurity vulnerabilities (IOS report 21/1217), also conducted in 2021; and (c) the audit of data governance at the division of data, analytics and delivery for impact (IOS 22/1243), conducted in 2022. These audits are directly linked to two of WHO’s Principal Risks: cybersecurity breach and inability to demonstrate results and impact. For the audits 21/1207 and 21/1217, progress is dependent on the acquisition of certain technologies, which is at a different stage for each respective audit.

Investigation

67. The Office’s mandated function for investigation is to assess and investigate allegations of misconduct, including fraud, corruption, collusion, theft (financial misconduct), sexual exploitation and abuse and sexual harassment (sexual misconduct), workplace harassment, abuse of authority, discrimination (abusive workplace conduct) and retaliation. It may also assess and investigate

wrongdoing by WHO's contractors, implementing partners and other third parties that have been committed to the detriment of WHO.

68. In 2023, the Office implemented a reformed investigative structure, comprising four operational pillars: (a) sexual misconduct; (b) abusive conduct and retaliation; (c) financial misconduct; and (d) operational support and data analysis. This structure was maintained throughout 2024. However, in September 2024, the Head, Investigations position became vacant. As the recruitment of that position is ongoing, the Office was supervised by Officers in Charge.

69. A mandatory risk-based system of intake and triage was implemented, including uniform criteria for prioritization, selection for investigations and the closure or referral of appropriate matters for management action or resolution. Investigative procedures and tools, including key performance indicators, were introduced and/or updated, as needed, to allow monitoring and ensure compliance.

Case load and trends 2024

70. The Office handled 1373 cases in 2024, including 719 cases carried forward from 2023 and 654 new cases received in 2024. The number of cases is still very high given the reduced resources at its disposal (Table 3).

Table 3. Case load, 2022–2024

Case load	2022	2023	2024
Cases carried over	374	717	719
Number of cases received	488	740	654
Total number of allegations for investigation	862	1 457	1 373
Number of cases closed	(145)	(738)	(701)
Balance of cases as at 31 December	717	719	672
Cases closed after full investigation, of which:	84	94	116
• Substantiated	36	38	34
• Unsubstantiated	48	56	82

Root cause analysis

71. The Office considers that the continuing and steady high number of reported allegations is difficult for IOS to handle given its current resources. IOS is the sole channel for receiving allegations, including many that could be more appropriately handled by managerial intervention or informal resolution and which have overwhelmed its resources. In collaboration with WHO's other accountability functions, the Office is therefore assisting with establishing and/or strengthening alternative mechanisms for the resolution of matters that do not require full investigation.

72. Most reports received relate to financial misconduct including fraud, corruption and recruitment irregularities (231), followed by abusive conduct, including harassment, abuse of authority and discrimination (226) and sexual misconduct, including sexual exploitation and abuse and sexual harassment (99). Allegations of retaliation decreased slightly following the move of prima facie assessments from the Office of Compliance, Risk Management and Ethics to IOS in 2023 (see Table 4).

Table 4. Trends in cases received, by allegation type

Allegation type	2021	2022	2023	2024
Corruption	2	10	13	87
Fraud, recruitment irregularity, theft	62	106	155	144
Sexual exploitation and abuse	6	71	106	42
Sexual harassment	16	46	66	57
Retaliation	9	22	50	22
Harassment and abuse of authority	39	171	220	197
Discrimination	0	3	3	7
Other failure to comply with standards	32	59	127	98
Grand total	166	488	740	654

Disposition of cases

73. With the implementation of a coherent risk-based system of intake and triage, the Office was able to manage the majority of the new allegations. IOS continued to rigorously assess pending allegations and, as appropriate, to close, refer or prioritize them for investigation.

74. Of the cases closed, 116 were concluded following a full investigation and 34 cases were found to be substantiated in full or in part (Table 3; see also Annex 5 for summaries).

75. The Office closed 585 cases at intake or after preliminary assessment, with or without referral to WHO's management, on the basis that (a) the matter did not fall within its mandate; (b) there were insufficient reasonable indications that wrongdoing might have occurred; or (c) a full investigation was not the most appropriate means of resolution. Particularly in cases of abusive conduct, the latter was the predominant reason for closure and management referral. In the area of abusive conduct and retaliation, the Office is faced with an overwhelming number of reports that, although within its legal competence, concern matters that would be more efficiently and effectively addressed through proactive managerial intervention or alternative dispute resolution. Given the current budget constraints and the downsizing of certain operations and departments, IOS expects the number of allegations of abusive conduct to rise in the future, making the need more urgent to increase its resources and develop more systematic informal resolution mechanisms in addition to robust managerial action. Furthermore, the sunset or closure of programmes or operations requires an increase – not a decrease – of oversight.

76. At the end of 2024, the Office had a total of 672 open cases, keeping the portfolio of open matters relatively constant compared to 2023. Of these 672 cases, 177 are at the case closure stage.

77. Table 5 shows the breakdown of cases by region and major office. The number of reported cases follows the same trend as 2023, with most allegations originating from the Eastern Mediterranean Region, headquarters and the African Region. The year 2024 has nonetheless seen an increase in cases from the South-East Asia Region.

Table 5. Cases by region and major office

Major Office	2022	2023	2024
Africa	161	202	138
Americas	–	3	4
South-East Asia	39	58	76
Europe	37	51	66
Eastern Mediterranean	137	212	229
Western Pacific	16	37	17
Headquarters	75	129	103
Total WHO	465	692	633
UNAIDS	16	27	7
UNICC	–	1	1
Unitaid	5	15	8
Other	2	5	5
Total non-WHO	23	48	21
Grand total	488	740	654

Investigations related to allegations of sexual exploitation and abuse during the tenth Ebola virus disease outbreak in the Democratic Republic of the Congo

78. Investigations related to allegations of sexual exploitation and abuse during the Ebola virus disease outbreak were handled by the United Nations Office of Internal Oversight Services (UNOIOS). WHO has received the UNOIOS reports and closure memoranda regarding their investigations. Of these, 11 cases of allegations of sexual exploitation, sexual abuse or sexual harassment have been substantiated; eight cases have been unsubstantiated; one case is under review by WHO's Office of Internal Oversight Services; and one case was closed because the subject is deceased. The remainder of the cases concluded by UNOIOS concern alleged perpetrators who are affiliated with other entities, alleged perpetrators who are not affiliated with the response, instances of mistaken identity and unidentified perpetrators.

79. WHO has acted on these findings by taking administrative action; placing the names of the perpetrators in the Clear Check database; sharing case information with national authorities in the Democratic Republic of the Congo, as appropriate; sharing relevant information with the public prosecutors at the local military tribunals in Beni and Butembo; notifying all alleged and proven perpetrators of the outcomes of the investigations and action being taken against them; and finally, notifying and supporting within their respective needs all survivors who were targeted by former WHO personnel and who were proven culpable.

Assessment of corporate risks

80. An integral element of the planning process in all audits performed by the Office includes the systematic review of the risk register of the departments/units to be audited. The scope of testing these aspects of risk management (risk awareness, identification and mitigation) includes, where appropriate, the alignment of the risks identified in the risk register with those in the related programme budget reporting.

81. The WHO “Principal Risks”,¹¹ which are issued by management, are risks that may affect the achievement of WHO’s objectives and require alignment and coordination in their response and mitigation across the three levels of the Organization. They are derived from a “bottom-up” risk identification as captured by WHO’s corporate risk management tool, which is complemented by a “top-down” review conducted by WHO’s Global Risk Management Committee in order to ensure the relevance of WHO’s risk universe.

82. In response to the requests of Member States, the Office has analysed the audit work conducted in 2024 and prior years, as well as the work planned for 2025, against the WHO Principal Risks; the results are set out in Annex 6. The work of the Office will continue to be mapped to these Principal Risks and the follow-up of related recommendations on significant risks and risk-response actions identified by management.

Region of the Americas

83. With regard to the situation in the Region of the Americas, the Auditor General of the Office of Internal Audit noted in his draft 2024 report to the Executive Committee of the Pan American Health Organization (PAHO) that, based on the internal audit activity undertaken in 2024 and its participation in the day-to-day life of PAHO (including the role of its staff members as observers in internal committees and working groups), the Office of Internal Audit did not identify any significant weaknesses in internal controls that would seriously compromise the achievement of PAHO’s strategic and operational objectives. The Office’s opinion of the Pan American Sanitary Bureau’s internal control environment in 2024 is that it continued to provide reasonable assurance of the accuracy and timely recording of transactions, assets and liabilities and of the safeguarding of assets. However, potentially significant risks continue to pose ever-present threats. These risks include ongoing weaknesses in the second line (i.e., compliance and enterprise risk management processes) and the ever-present potential for senior officials to override internal controls. The Office of Internal Audit therefore draws attention to the importance of these topics in protecting the Pan American Sanitary Bureau from risk and uncertainty. A more robust second line would lead to a clearer articulation of the interconnections between the Organization’s objectives, risks and risk-mitigating internal controls, and would enhance measures to both prevent and detect internal control exceptions. The Office of Internal Audit did not give an unsatisfactory rating to any of the internal audit assignments in 2024 – the seventh consecutive year with no unsatisfactory ratings overall and the eight consecutive year with no unsatisfactory ratings for country-level audits.

Action by the Health Assembly

84. The Health Assembly is invited to note the report and to provide guidance in respect of the following questions.

- What additional information or analysis arising from the work of the Office of Internal Oversight Services could be included in future reports to help Member States in their assessment of the overall internal control, risk management and governance environment in WHO?
- Are there any particular areas or issues that Member States would like the Office to consider including in its plan of work for 2026?

¹¹ [Principal Risks](#). Geneva: World Health Organization; 16 May 2024 (accessed 18 March 2025).

Annex 1

Status of open internal audit recommendations as at 7 February 2025

Audit no.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
Audit reports of 2019 workplan																		
19/1171	WHO in Sudan	RD/EMRO	2020/01	5.0	93	0	4	4	85	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2020 workplan																		
20/1177	WHO Office in West Bank and Gaza	RD/EMRO	2021/01	4.1	22	0	0	2	20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
Audit reports of 2021 workplan																		
21/1200	Information Technology Operations in the WHO Eastern Mediterranean Region	RD/EMRO	2021/05	3.8	13	0	1	5	7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1201	WHO in Angola	RD/AFRO	2021/08	3.5	37	0	0	2	35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1204	Recruitment process and Stellis	ADG/BOS	2021/09	3.4	23	0	0	4	19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1206	WHO in Zimbabwe	RD/AFRO	2021/06	3.7	32	0	0	5	27	32	0	0	1	31	97%	3%	1	4 recommendations closed during the period
21/1207	Audit of Password Management and Privileged Access Controls	ADG/BOS	2021/09	3.4	15	0	3	8	4	15	0	2	8	5	33%	67%	5	1 recommendation closed during the period
21/1209	WHO in Iran	RD/EMRO	2021/10	3.3	20	0	0	1	19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1211	Business Operations Services Department at the WHO Regional Office for the Eastern Mediterranean	RD/EMRO	2022/01	3.1	18	0	4	6	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1213	WHO in Somalia	RD/EMRO	2021/12	3.1	21	0	0	2	19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
21/1217	Remediation Actions for Cybersecurity Vulnerabilities	ADG/BOS	2022/06	2.7	10	4	0	2	4	10	0	0	6	4	40%	60%	1	No recommendations closed during the period

Audit no.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report	
Audit reports of 2022 workplan																			
22/1236	WHO in the Republic of Türkiye	RD/EURO	2022/09	2.4	27	0	0	4	23	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1224	WHO in Lebanon	RD/EMRO	2022/05	2.7	26	0	2	7	17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1235	Country Office in India	RD/SEARO	2022/09	2.4	10	0	0	10	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1237	Audit of Global Human Resources at the Global Service Centre	ADG/BOS	2022/09	2.4	12	1	0	3	8	12	0	1	0	11	92%	8%	0	3 recommendations closed during the period	
22/1233	Audit of the WHO Results Report 2020-21	DG	2022/11	2.3	16	13	1	2	0	17	0	2	12	3	18%	82%	2	3 recommendations closed during the period	
22/1239	Country Office in Libya	RD/EMRO	2023/01	2.1	23	0	0	6	17	23	0	0	3	20	87%	13%	0	3 recommendations closed during the period	
22/1240	WCO in Cameroon	RD/AFRO	2023/01	2.1	24	0	17	2	5	24	0	0	6	18	75%	25%	1	13 recommendations closed during the period	
22/1241	Country Office in Sierra Leone	RD/AFRO	2022/11	2.1	11	2	0	4	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1232	WHO in the Islamic Republic of Pakistan	RD/EMRO	2023/01	2.1	43	8	1	9	25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
22/1234	WHO in Yemen	RD/EMRO	2023/01	2.1	20	0	10	6	4	20	0	1	5	14	70%	30%	0	10 recommendations closed during the period	
22/1243	Data Governance in the Division of Data, Analytics and Delivery for Impact	ADG/DDI	2023/06	1.7	7	4	3	0	0	7	0	2	5	0	0%	100%	3	No recommendations closed during the period	
Audit reports of 2023 workplan																			
23/1247	Integrated Audit of the Emergency Preparedness and Response Cluster at the Regional Office for Africa	RD/AFRO	2023/07	1.6	45	6	23	8	8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1248	Country Office in Timor-Leste	RD/SEARO	2023/10	1.4	27	14	0	4	9	27	0	0	2	25	93%	7%	0	16 recommendations closed during the period	
23/1249	WHO in Jordan	RD/EMRO	2023/08	1.5	17	0	0	1	16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1250	WHO Global Security	ADG/BOS	2023/09	1.5	14	4	1	9	0	14	0	0	13	1	7%	93%	4	1 recommendation closed during the period	
23/1252	Audit of Third-Party Risk Management in IT	ADG/BOS	2023/12	1.2	7	7	0	0	0	7	1	2	4	0	0%	86%	0	No recommendations closed during the period	

Audit no.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
23/1254	WHO in Afghanistan	RD/EMRO	2023/09	1.5	39	19	7	6	7	39	0	1	4	34	87%	13%	1	27 recommendations closed during the period
23/1255	WHO in Ukraine	RD/EURO	2023/08	1.5	16	0	0	11	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1256	Country Office in Ghana	RD/AFRO	2023/10	1.4	11	1	0	5	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1257	Division of Access to Medicines and Health Products at WHO Headquarters	ADG/MHP	2023/12	1.2	29	29	0	0	0	29	0	0	11	18	62%	38%	1	18 recommendations closed during the period
23/1259	WHO Health Emergencies Programme at Headquarters	ADG/WRE	2023/12	1.2	18	16	1	1	0	18	0	2	16	0	0%	100%	2	No recommendations closed during the period
23/1260	WCO In Ethiopia	RD/AFRO	2024/02	1.0	20	20	0	0	0	20	0	0	4	16	80%	20%	0	16 recommendations closed during the period
23/1261	Country Office in Malawi	RD/AFRO	2024/02	1.0	18	18	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1253	WHO Country Office for the South Pacific and Division of Pacific Technical Support	RD/WPRO	2024/01	1.1	32	32	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period
23/1266	WHO in the Democratic Republic of the Congo ***	RD/AFRO	2024/02	1.0	60	60	0	0	0	56	1	0	39	16	29%	70%	9	16 recommendations closed during the period
23/1265	Division of Administration and Finance at the Regional Office for the Western Pacific ***	RD/WPRO	2024/02	1.0	19	19	0	0	0	16	0	2	5	9	56%	44%	0	9 recommendations closed during the period
23/1262	Audit of Security Operations Centre ***	ADG/BOS	2024/04	0.8	4	4	0	0	0	5	3	1	1	0	0%	40%	0	No recommendations closed during the period
23/1268	WHO Staff Health Insurance ***	ADG/BOS	2024/10	0.4	N/A	N/A	N/A	N/A	N/A	10	9	1	0	0	0%	10%	0	No recommendations closed during the period

Audit no.	Audit title	Responsible manager	Date of final report	Number of years since report issued	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Number of recommendations	Implementation not yet due	Overdue not started	Overdue in progress	Closed	Implementation rate (excluding not yet due)	Percentage of overdue implementation*	High residual risk overdue not closed	Comments on changes since previous status report
Audit reports of 2024 workplan																		
24/1227	Country Office in Mali	RD/AFRO	2024/08	0.5	N/A	N/A	N/A	N/A	N/A	16	14	0	0	2	100%	0%	0	2 recommendations closed during the period
24/1270	WHO in the Philippines	RD/WPRO	2024/07	0.6	N/A	N/A	N/A	N/A	N/A	23	2	7	7	7	33%	61%	0	7 recommendations closed during the period
24/1271	Country Office in Azerbaijan	RD/EURO	2024/07	0.6	N/A	N/A	N/A	N/A	N/A	25	8	0	3	14	82%	12%	1	14 recommendations closed during the period
24/1272	Integrated Audit of the Science Division	Chief Scientist	2024/07	0.6	N/A	N/A	N/A	N/A	N/A	22	0	22	0	0	0%	100%	5	No recommendations closed during the period
24/1275	WHO in the Syrian Arab Republic	RD/EMRO	2024/09	0.4	N/A	N/A	N/A	N/A	N/A	22	16	3	3	0	0%	27%	0	Follow-up in progress for 3 overdue recommendations
24/1276	WHO Country Office in Sudan	RD/EMRO	2024/11	0.3	N/A	N/A	N/A	N/A	N/A	29	29	0	0	0	100%	0%	0	Not yet due
24/1277	Country Office in the Maldives	RD/SEARO	2024/09	0.4	N/A	N/A	N/A	N/A	N/A	13	0	0	1	12	92%	8%	0	12 recommendations closed during the period
24/1281	WHO in Iraq	RD/EMRO	2024/12	0.1	N/A	N/A	N/A	N/A	N/A	22	22	0	0	0	100%	0%	0	Not yet due
24/1284	Country Office in Zambia	RD/AFRO	2024/12	0.2	N/A	N/A	N/A	N/A	N/A	12	12	0	0	0	100%	0%	0	Not yet due
24/1286	WHO Country Office in Myanmar	RD/SEARO	2024/12	0.2	N/A	N/A	N/A	N/A	N/A	23	22	1	0	0	0%	4%	1	No recommendations closed during the period
24/1287	WHO in South Sudan **	RD/AFRO	2024/12	N/A	N/A	N/A	N/A	N/A	N/A	35	35	0	0	0	N/A	N/A	N/A	Final report not yet issued

TOTAL

899	281	78	139	401	643	174	50	159	260
100.0%	31.3%	8.7%	15.5%	44.6%	100.0%	27.1%	7.8%	24.7%	40.4%

37
5.8%

* Not closed = either not started or in progress.

** The report is still in draft.

*** In February 2024 the report was still in draft and/or not yet issued (hence the discrepancy in the total number of recommendations between now and the previous update, if applicable).

Legend for explanations of colour-coded conditional formatting:

Criteria	Number of years since report Issued
Final report issued less than one year ago	0.8
Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an Internal Oversight Services audit)	1.1 to 1.3
Final report issued more than 1.3 years ago (i.e. > than the target closing time for an Internal Oversight Services audit)	>1.3

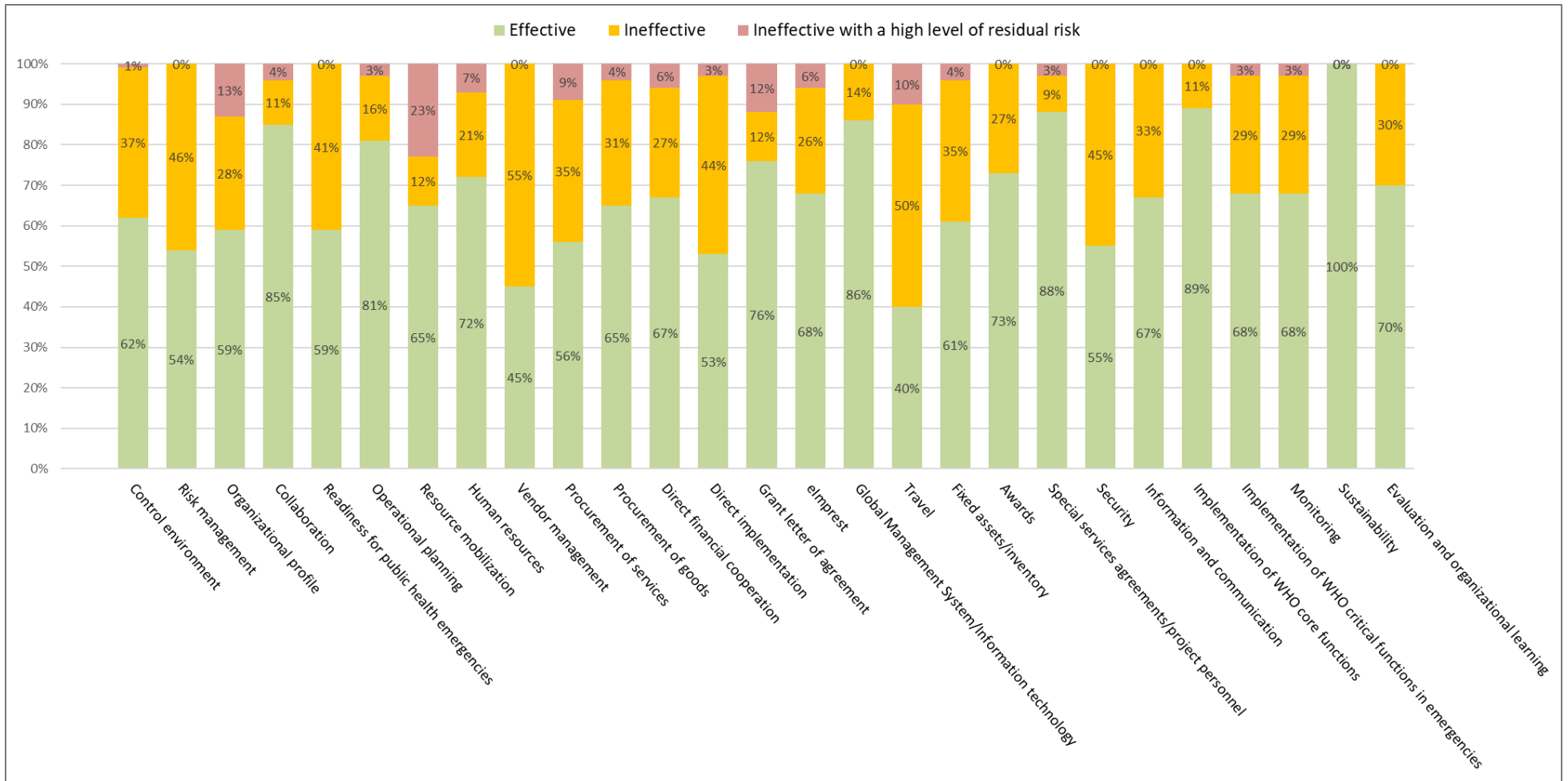
Criteria	Implementation rate
Implementation rate more than 85%	> 85%
Implementation rate between 50% and 85%	50% to 85%
Implementation rate less than 50%	<50%

Criteria	Percentage of overdue implementation*
More than 50% overdue	>50%
Between 15% and 50% overdue	15% to 50%
Less than 15% overdue	<15%

Criteria	High residual risk overdue not closed
Response from auditee not yet due	N/A
One or more recommendations of high significance overdue	>= 1
No recommendations of high significance overdue	0

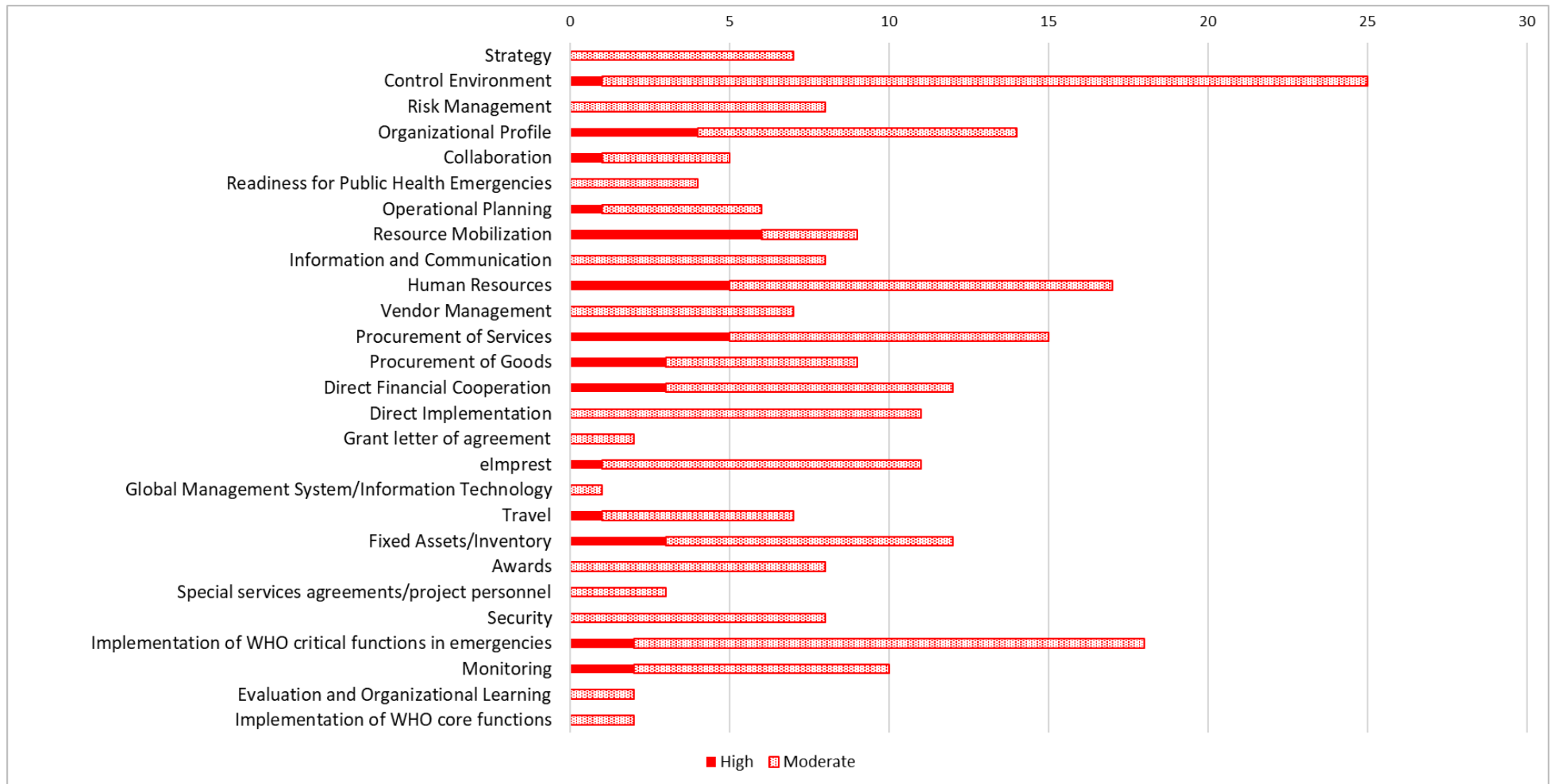
Annex 2A

Breakdown of audit controls tested in 2024, by audit risk category, control effectiveness and residual risk



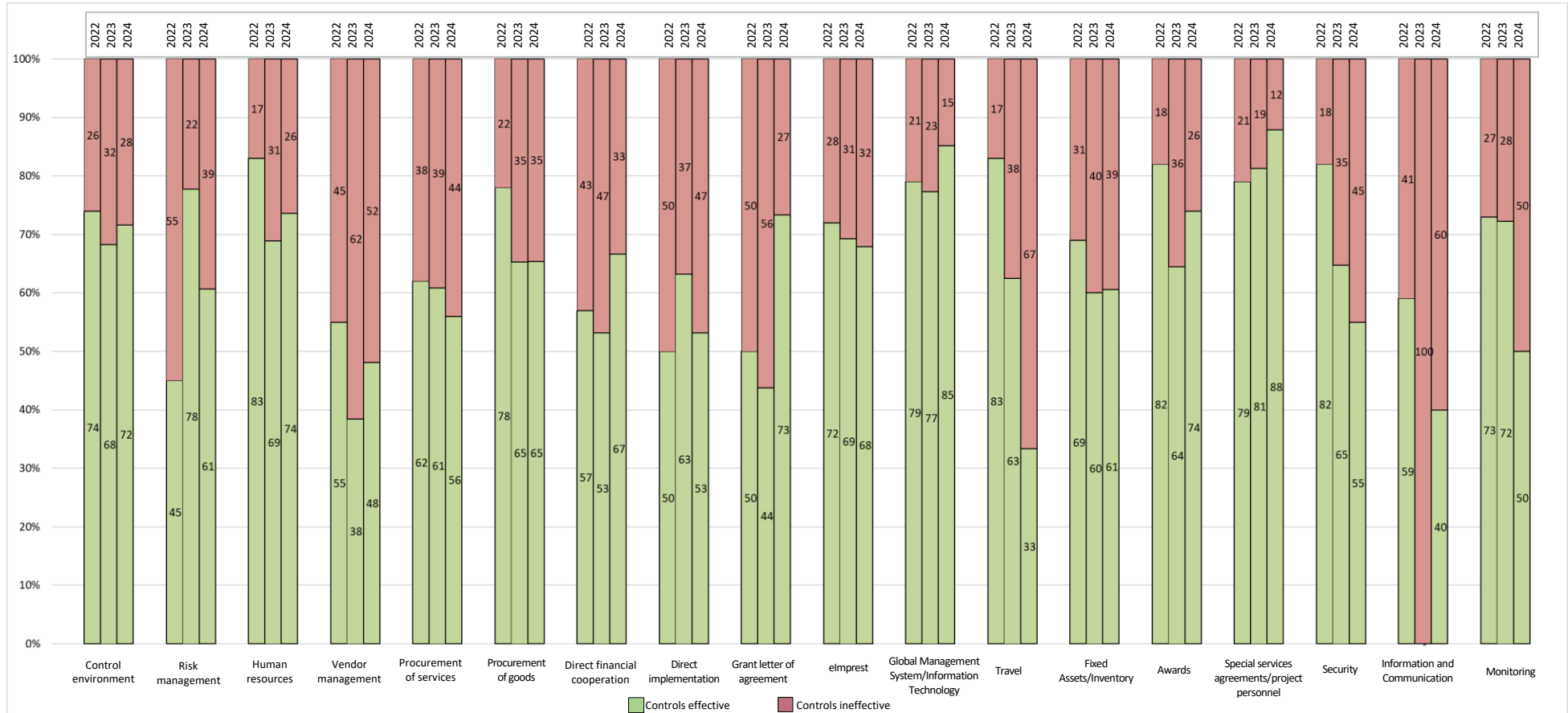
Annex 2B

Breakdown of internal audit recommendations, by audit area and residual risk



Annex 3A

Trends in operating effectiveness of internal controls in WHO Country Office audits over time conducted in the period 2022–2024



Annex 3B

Operating effectiveness of internal controls, as reported in the operational section of audits of Country Offices conducted in the period 2022–2024

Summary of effectiveness of internal controls Organization-wide, by region, 2022–2024						
Overall control effectiveness 2022–2024	WHO (28 audits)	Africa (10 audits)	Eastern Mediterranean (9 audits)	Europe (3 audits)	South-East Asia (4 audits)	Western Pacific (2 audits)
	67%	67%	71%	61%	69%	53%
Control environment	71%	75%	69%	59%	76%	50%
Risk management	69%	80%	76%	50%	70%	50%
Human resources	73%	78%	79%	53%	84%	58%
Vendor management	41%	40%	64%	0%	33%	40%
Procurement of services	61%	65%	57%	60%	65%	50%
Procurement of goods	65%	66%	58%	67%	72%	53%
Direct financial cooperation	61%	59%	80%	57%	64%	14%
Direct implementation	62%	57%	65%	Not tested	78%	Not tested
Grant letter of agreement	65%	67%	67%	67%	83%	33%
elmprest	74%	69%	74%	88%	74%	83%
Global Management System/information technology	80%	82%	96%	88%	56%	75%
Travel	56%	44%	75%	0%	67%	50%
Fixed assets/inventory	67%	65%	75%	68%	58%	55%
Awards	70%	74%	67%	73%	85%	40%
Special services agreements/project personnel	84%	85%	85%	Not tested	83%	75%
Security	61%	58%	88%	63%	33%	0%
Information and communication	32%	9%	40%	0%	25%	0%
Monitoring	68%	68%	67%	67%	50%	100%

Annex 4

List of audits closed since February 2024 (as at 7 February 2025)

Audit No.	Audit title	Date of final report	Closing date	Months to close the audit
19/1171	WHO in Sudan	2020/01	2024/09	55
20/1177	WHO Office for the West Bank and Gaza Strip	2021/01	2024/05	40
21/1200	Information technology operations at the Eastern Mediterranean Region	2021/05	2025/01	44
21/1201	WHO in Angola	2021/08	2024/04	32
21/1204	Recruitment process through Stellis	2021/09	2024/12	39
21/1209	WHO in the Islamic Republic of Iran	2021/10	2024/05	31
21/1211	Business Operations Services Department at the Eastern Mediterranean Region	2022/01	2025/02	37
21/1213	WHO in Somalia	2021/12	2024/04	28
22/1224	WHO in Lebanon	2022/05	2024/05	24
22/1232	WHO in Pakistan	2023/03	2025/02	23
22/1235	WHO Country Office in India	2022/09	2024/07	22
22/1236	WHO in Türkiye	2022/09	2025/02	29
22/1241	WHO Country Office in Sierra Leone	2021/11	2024/10	35
23/1247	Emergency Preparedness and Response Cluster at the Regional Office for Africa	2023/07	2024/10	15
23/1249	WHO in Jordan	2023/08	2024/04	8
23/1253	WHO Country Office for the South Pacific and Division of Pacific Technical Support	2024/01	2025/02	13
23/1255	WHO in Ukraine	2023/08	2024/05	9
23/1256	WHO Country Office in Ghana	2023/10	2024/07	9
23/1261	WHO Country Office in Malawi	2024/07	2025/01	6

Annex 5

Update on substantiated investigations reports¹ issued in 2022 and 2023 and summary of substantiated investigations reports issued in 2024

Update on substantiated investigations reports issued in 2022			
HR reference	Location	Summary	Management decision
IR2022/01	Country office	A WHO staff member engaged in sexual harassment towards a former consultant.	No misconduct.
IR2022/05	Country office	A WHO staff member failed to abstain from acts that could be perceived as sexual exploitation and abuse.	Written censure.
IR2022/08	Country office	A WHO staff member engaged in sexual exploitation and abuse towards a local woman.	Termination, if the subject had still been in service.
IR2022/11	Country office	A WHO staff member had a sexual relationship with a local woman and gave her financial support.	Termination, if the subject had still been in service.
IR2022/12	Country office	A WHO contractor took local women into his hotel room and gave financial support to one of them and her family, including gifts and clothes.	Termination, if the subject had still been in service.
IR2022/13	Country office	A WHO consultant engaged in sexual exploitation and abuse, attempted rape, unauthorized outside activity and abuse of authority.	Summary dismissal.
IR2022/16	Country office	A WHO contractor had a sexual relationship with a local woman and gave her financial support.	Termination, if the subject had still been in service.

¹ Case numbers are redacted for confidentiality reasons.

Update on substantiated investigations reports issued in 2023			
HR reference	Location	Summary	Management decision
IR2023/01	Country office	A WHO staff member misused funds and organizational resources for personal travel.	No misconduct.
IR2023/02	Country office	A WHO staff member breached confidentiality by unduly disclosing procurement-related information.	Written censure.
IR2023/06	Headquarters	A WHO staff member engaged in health insurance fraud.	Dismissal.
IR2023/07	Headquarters	A WHO staff member engaged in workplace harassment.	Written censure.
IR2023/11	Country office	A WHO Implementing Partner employee committed sexual exploitation and abuse.	The subject will not be considered for future collaboration or employment with WHO.
IR2023/12	Country office	A WHO staff member made racist comments during a social event.	No misconduct.
IR2023/15	Country office	A WHO staff member failed to disclose a conflict of interest.	No decision yet.
IR2023/16	Country office	A WHO staff member sexually harassed another WHO staff member.	No misconduct. Addressed through administrative and/or managerial action.
IR2023/17	Country office	A WHO staff member engaged in sexual exploitation.	Dismissal.
IR2023/21	Headquarters	A WHO staff member engaged in workplace harassment.	No decision yet.
IR2023/23	Country office	A WHO staff member engaged in favouritism in recruitment.	No decision yet.
IR2023/30	Country office	A WHO staff member failed to disclose a conflict of interest and breached WHO ICT policy.	No decision yet.

Summary of substantiated investigations reports issued in 2024			
HR reference	Location	Summary	Management decision
IR2024/01	Country office	A WHO staff member failed to implement activities for which he had received a large amount of cash.	No decision yet.
IR2024/02	Country office	A WHO staff member excluded a subordinate from the list of authors in a published article.	No misconduct. Addressed through administrative and/or managerial action.
IR2024/03	Country office	A WHO staff member misappropriated funds and failed to comply with professional standards.	Termination.
IR2024/04	Headquarters	A WHO staff member breached confidentiality pertaining to an Office of Internal Oversight Services investigation.	Written censure.

Summary of substantiated investigations reports issued in 2024			
HR reference	Location	Summary	Management decision
IR2024/05	Country office	A WHO staff member engaged in a series of negligent management actions which amounted to misconduct.	No misconduct. Addressed through administrative and/or managerial action.
IR2024/06	Country office	A WHO staff member engaged in health insurance fraud by submitting forged certificates.	No decision yet.
IR2024/07	Other	A WHO staff member harassed several other colleagues by shouting and using derogatory terms.	No decision yet.
IR2024/08	Other	A WHO staff member harassed another colleague by threatening physical violence	No decision yet.
IR2024/09	Country office	A WHO staff member engaged in health insurance fraud.	No decision yet.
IR2024/10	Country office	A special services agreement contract holder engaged in outside activities by working in a medical office during office hours.	No decision yet.
IR2024/11	Country office	An elected official engaged in retaliation by rescinding the selection of a WHO staff member for a position.	No misconduct.
IR2024/12	Country office	A WHO staff member engaged in harassment by engaging in hurtful and aggressive communication towards other colleagues.	No decision yet.
IR2024/13	Headquarters	A WHO staff member engaged in harassment by shouting at other colleagues.	No decision yet.
IR2024/14	Country office	A WHO staff member committed fraud by receiving cash advance for training and not attend the training.	No decision yet.
IR2024/15	Country office	A WHO staff member engaged in abusive conduct by making comment of a racist nature.	No misconduct.
IR2024/16	Country office	A WHO staff member made malicious complaints and false security threats.	Written censure.
IR2024/17	Headquarters	A WHO staff member engaged in harassment by demeaning and disrespecting other WHO staff members and subordinates.	No misconduct. Addressed through managerial action.
IR2024/18	Country office	A WHO staff member sexually harassed an employee of a private security company working in WHO.	Dismissal.
IR2024/19	Country office	A WHO staff member engaged in harassment by calling colleagues names.	Written censure and fine of one month net base salary.
IR2024/20	Country office	A WHO staff member sexually harassed an employee of a private company working for WHO by sending her inappropriate text messages.	Dismissal, if the subject had still been in service.
IR2024/21	Country office	A WHO staff member sexually harassed another WHO staff member by sending inappropriate WhatsApp messages.	Written censure.

Summary of substantiated investigations reports issued in 2024			
HR reference	Location	Summary	Management decision
IR2024/22	Country office	A WHO staff member engaged in sexual harassment by propositioning another and attempted to influence her to withdraw her complaint to the Office of Internal Oversight Services.	No decision yet.
IR2024/23	Country office	A WHO staff member engaged in abuse of authority, harassment and bullying against several colleagues in the office.	No misconduct. Addressed through administrative and/or managerial action.
IR2024/24	Country office	A WHO staff member sexually harassed a colleague.	Dismissal, if the subject had still been in service.
IR2024/25	Country office	A WHO staff member engaged in harassment and abuse of authority by unduly recruiting consultants without proper process and undermining a colleague.	No decision yet.
IR2024/26	Country office	A WHO staff member engaged in medical insurance fraud by submitting overstated medical claims.	No decision yet.
IR2024/27	Country office	While intoxicated at a work-related meeting, a WHO staff member sexually assaulted several women and made inappropriate comments of a sexual nature to several others.	Subject will not be considered for future collaboration or employment with WHO.
IR2024/28	Headquarters	A WHO staff member engaged in harassment by forbidding a subordinate from referring a potential conflict of interest to the Ethics Office.	No misconduct. Addressed through administrative and/or managerial action.
IR2024/29	Country office	A WHO staff member fraudulently issued mobile payments to himself and his family and engaged in unauthorized outside activities.	Summary dismissal, if the subject had still been in service.
IR2024/30	Other	A WHO staff member engaged in harassment of another WHO staff member.	No decision yet.
IR2024/31	Country office	A WHO staff member certified the accounts in a country office while knowing that the funds had been diverted to other projects.	No decision yet.

Annex 6

Assessment of coverage of WHO's principal risks¹ in recent internal audits

Risk number	Risk name	Risk description	Examples of Office-specific audit work related to risks
1	Abuse of power and harassment	Abuse of power and harassment in WHO's workplace may lead to deterioration of WHO's staff well-being and the establishment of an environment of acceptance impacting the reputation of the Organization as a United Nations health agency.	<ul style="list-style-type: none"> – The Office provides a fraud awareness/ethics briefing as part of its audit missions; it also provides information on fraud awareness in the induction sessions for new staff members at headquarters and induction sessions for heads of WHO country offices in countries, territories and areas – Audit matrix tests relating to the prevention of sexual exploitation, abuse and harassment were updated and routinely executed, for example, through the completion of mandatory training on prevention of sexual exploitation, abuse and harassment – Audits include surveys of all staff members and affiliates on the reporting mechanism in this area, and audits include the possibility of conducting confidential interviews – The Audit Unit, in collaboration with the Investigation Unit, issued an advisory entitled "WHO Country Office in Syrian Arab Republic Post Investigation Findings, Lessons Learned, and Recommendations for Action" (2023)
2	BMS transition	BMS falling short on delivering its expected operational and process efficiency results in disruption in operations and inefficiencies in the transition towards a new way of working, ultimately leading to falling behind in the quality and efficacy of supporting functions and processes.	<ul style="list-style-type: none"> – The Office participates in BMS Programme Board meetings as an observer – In 2023, the Office delivered audit report (audit of BMS project governance) to the BMS Programme Board with an extensive list of recommendations – In early 2022, the Office provided more than 200 past audit recommendations related to the business processes executed through the existing enterprise resource planning system to the BMS Programme Board, for consideration when designing future BMS processes – The Office prepared an audit memorandum to the Director-General, providing an overview of current progress on the BMS programme and its near-term future – Depending on the progress of the BMS project, the Office intends to perform a review of data conversion and quality management in BMS in 2025, before the implementation of BMS wave 4

¹ [Principal Risks](#). Geneva: World Health Organization; 16 May 2024 (accessed 3 April 2025).

Risk number	Risk name	Risk description	Examples of Office-specific audit work related to risks
3	Cybersecurity breach	Risk of a large cybersecurity attack significantly compromising critical headquarters, regional and/or country information systems, WHO digital assets or critical data leading to discontinuity of operations, financial losses, legal proceedings or damaged reputation.	<ul style="list-style-type: none"> – Advisory review of WHO’s organizational resilience (2024). – Audit of Security Operations Centre covered the management of cybersecurity incidents (2023) – Audit of third-party risk management in IT (2023) – Follow-up of implementation of recommendations raised in previous audits (for example, audit of password and privileged access management (2021) and audit of remediation of cybersecurity vulnerabilities (2022)). Audits also include controls over business continuity planning – From time to time, the Office is invited to participate as an observer in the meetings of the Cybersecurity Team and other groups focusing on cybersecurity
4	Fraud and corruption	Fraud and corruption cases involve the misuse of funds by staff and non-staff, potentially leading to inability to implement WHO activities in an effective, efficient and economical manner and to major donor and Member States outrage and loss of confidence in WHO’s ability to manage funds.	<ul style="list-style-type: none"> – The Office’s investigation capacity has been enhanced since 2022 – The “fraud series” agenda (six sessions for the entire Office) is scheduled for 2024, with different external speakers – Standard testing in most of the audits includes potential fraud areas, such as segregation of duties in the areas of imprest, payments, procurement and fixed assets. Relevant internal control weaknesses in those areas are included in the audit report for management attention – The Office provides a fraud awareness/ethics briefing as part of its audit missions; it also provides information on fraud awareness in the induction sessions for new staff members at headquarters and induction sessions for heads of the WHO country offices in countries, territories and areas – Staff of the Office attended a data analytics training session in September 2024, thereby enhancing audit staff capacity to detect potential red flags – The Office performs periodic data analytics to identify potential red flags, some of the reports are used in the standard audits
5	Inability to demonstrate results and impact	Poor data or unavailability of data in health may affect the ability of WHO and its partners to identify public health needs, respond to them effectively and demonstrate results and impact.	<ul style="list-style-type: none"> – The risk matrix for integrated audits has a section on results, including a review of the achievement of expected results in the programme budget and a review of WHO’s core function for monitoring health situations and health trends. These controls are reviewed in the integrated audits – Integrated audits include a review of WHO’s six core functions, including leadership functions, technical support and setting norms and standards, Monitoring at all levels of the Organization – Audit of data governance (2023) – Audit of the results report (2022)

Risk number	Risk name	Risk description	Examples of Office-specific audit work related to risks
6	Mistrust in science and WHO	Mistrust in science and in the positive impact of WHO's health activities, with misinformation and disinformation campaigns amplified by social media targeting health, may result in decreased effectiveness and reach of WHO's health policies and guidelines in certain communities and the loss of public and Member States trust.	<ul style="list-style-type: none"> – Audits of governance for digital initiatives and Information products are planned for 2025 – In the area of information and communication, internal controls related to communications work were reviewed in the integrated audits conducted across the three levels of the Organization
7	Sexual misconduct and harassment not prevented or addressed	Inability to prevent, detect and manage cases of sexual exploitation, abuse and harassment and other forms of misconduct, thereby harming people and affecting the reputation of the Organization.	<ul style="list-style-type: none"> – Audit: see risk 1
8	Simultaneous Grade 3 emergencies	Failure to adequately manage multiple, simultaneous or consecutive Grade 3 emergencies, thereby affecting the Organization's reputation.	<ul style="list-style-type: none"> – Readiness for public health emergencies and the WHO's critical function in emergencies are reviewed as part of the integrated audits – Integrated audits completed in 2024 included WHO offices affected by emergencies, such as those in Iraq, Myanmar, South Sudan, Sudan and the Syrian Arab Republic – Audits completed during 2023 included the integrated audit of the emergency preparedness and response cluster at the Regional Office for Africa; the audit of the Health Emergencies Programme at headquarters; and the audits of WHO offices affected by emergencies such as those in Afghanistan, the Democratic Republic of the Congo and Ukraine – In 2025, the Office plans to conduct audits of WHO offices affected by emergencies, such as those in Palestine, the Islamic Republic of Iran and Somalia – The Office continuously follows up implementation of recommendations raised in previous audits of WHO country offices impacted by emergencies – Security is also reviewed as part of audits of the regional and country offices – Advisory review of WHO's organizational resilience (2024)
9	Strained workforce mental health and well-being	Strained WHO workforce well-being and mental health may result in lack of motivation, mental strain, physical health deterioration and staff burn-out, which ultimately results in reduced organizational performance as well as reputational damage to WHO as a United Nations health agency.	<ul style="list-style-type: none"> – Audits include surveys of all staff and non-staff members on the tone at the top and management style; audit survey will be improved to cover areas related to the theme "Workforce well-being and mental health" – Audits include the possibility to have confidential interviews with workforce to discuss sensitive areas

Risk number	Risk name	Risk description	Examples of Office-specific audit work related to risks
10	Unsustainable financing	Core organizational mandate cannot be implemented because of key functions, projects or programmes being persistently underfunded, suffering sudden funding interruptions or funding in short-term cycles, with consequent impact on WHO's continuity of operations, the recruitment and retention of skilled staff and effective long-term planning and delivery.	<p>– WHO's core function of leadership, including WHO's efforts in engagement and collaboration with stakeholders and partners, as well as its resource mobilization efforts, are reviewed in the integrated audits. In addition, the Office updated the audit risk matrix for the integrated audits section on resource mobilization in 2024, taking into consideration the "two cross-cutting themes of increased predictability and flexibility and a greater focus on fundraising at the country level, where increased potential and more opportunities to drive impact are foreseen", as per the WHO resource mobilization strategy</p> <p>– Resource mobilization is reviewed as part of all the integrated audits; the audit risk matrix includes controls on partner recognition (including meeting donor visibility requirements)</p>
