

REGIONAL COMMITTEE FOR AFRICA**ORIGINAL: ENGLISH**Seventy-fourth sessionBrazzaville, Republic of Congo, 26–30 August 2024Provisional agenda item 18.17**REGIONAL MATTERS ARISING FROM REPORTS OF THE WHO INTERNAL
AND EXTERNAL AUDITS****Information Document****CONTENTS**

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BACKGROUND

1. The WHO Regional Office for Africa (AFRO) remains committed to a culture of transparency, accountability, and positive risk management in all its work. The report of the Independent Expert Oversight Advisory Committee (IEOAC) on its visit to the Regional Office in 2023 recognized this commitment, noting the positive trajectory toward an improved internal control environment.
2. AFRO's investments in training and establishing awareness programmes on prevention of and response to sexual exploitation, abuse and harassment (PRSEAH), anti-fraud and anti-corruption and risk management, are helping to shape the Secretariat's journey toward a risk aware culture.¹ Over the reporting period, concerted efforts were made to integrate risk management and operational planning using the 2024–2025 biennium planning process across all budget centres. These capacity building activities facilitated AFRO's preparedness for the planned roll-out of the new System for Programme Management (SPM) that includes a risk management module.
3. Aligning with the WHO 2023–2025 global strategy on Preventing and responding to sexual misconduct, AFRO continued to emphasize a zero-tolerance and speak-up culture among its workforce. PRSEAH has been embedded into all public health emergency responses in collaboration with the ministries of health of Member States.
4. All the budget centres in the WHO African Region continue to manage their risks using a corporate risk management tool.² Moreover, the approved merger of the Compliance and Risk Management (CRM) teams into a combined assurance unit³ has facilitated the establishment of a pool of broad skillsets and increased budget centres' assurance coverage.⁴

PROGRESS MADE/ACTIONS TAKEN

5. In 2023, the Office of Internal Oversight Services conducted five internal audits in the African Region. The Ghana Country Office audit rating was "fully satisfactory", demonstrating strong internal controls. The Malawi and Ethiopia Country Offices and the AFRO Emergency Preparedness and Response Cluster received a rating of 'partially satisfactory with some improvements needed', indicating areas for improvement in their internal control frameworks. The Democratic Republic of the Congo Country Office received an 'unsatisfactory' audit rating, highlighting high and moderate levels of residual risk. AFRO and the Country Office management have jointly prioritized and are committed to the timely implementation of the audit recommendations. The overall audit results reflect AFRO's leadership and continued commitment to a robust internal control environment in the African Region.
6. In 2023, three external audits were conducted on AFRO, the WHO Country Office in Congo and the WHO Country Office in Nigeria, with 43 recommendations issued. All three entities accepted the recommendations and committed to their timely and effective implementation.
7. Timely implementation of audit recommendations continues to be prioritized. As of 5 April

¹ This is in line with the approved WHO corporate risk management strategy.

² The corporate risk management tool captures the global inventory of identified risks, risk mitigation measures, ranking of risks by severity and detailed action plans and timelines to ensure that risks are identified and closely managed

³ The combined unit is now called Compliance, Risk Management and Assurance unit.

⁴ In 2023, twelve combined assurance activities were performed, compared to the initial eight on the CRMA approved workplan.

2024, thirteen⁵ out of 20 (65%) internal audit reports issued since 2017 are closed (five being reports closed in 2023). Eighty-four per cent (552 out of 660 recommendations issued since 2017) have been successfully closed, with 16% (100 out of 660 recommendations) outstanding. Of the outstanding recommendations 61 out of 100 relate to new audits finalized at the end of 2023 and the first quarter of 2024. (See Table 1 of the Annexes).

8. Strong key performance indicator results⁶ were achieved with bank reconciliations, bank items that were outstanding in imprest accounts, fixed asset verification and the payment of invoices.

9. The Regional Risk Management Committee continued its engagement with the Global Risk Management Committee to develop appropriate responses to the evolving geopolitical, socioeconomic, and environmental risks impacting delivery of programmes in the Region. Risk discussions on AFRO's significant and severe risks, mitigation actions and monitoring the timely implementation of internal and external audit recommendations continue to be prioritized and included in meeting agendas.

10. In line with WHO's 2023–2025 global strategy, AFRO strengthened its commitment to zero tolerance and speaking up against sexual abuse, integrating PRSEAH into all emergency responses in collaboration with Member States. In the Democratic Republic of the Congo, tangible efforts were made to ensure that victims' rights are upheld and that they have access to support services. In 2023, the WHO corporate SEAH risk assessment was carried out in all the 47 country offices. Furthermore, a total of 1961 in-person training sessions were held, reaching 48 352 personnel from WHO, ministries of health and implementing partners and 4 659 491 members of communities across the Region.

11. The number of outstanding direct financial cooperation (DFC) reports in terms of value and volume have decreased compared to previous years. As of 31 March 2023, there were 113 overdue DFC reports totalling US\$ 5.9 million across 20 out of 47 budget centres. The number has increased slightly to 36 reports as of 25 April 2024, totalling US\$ 3.3 million across 12 budget centres (see Table 2 of the Annexes showing trends since 2016).

12. There is continued growth in the number of countries implementing digital payments through mobile money/bank transfers for field campaign health workers. AFRO has provided technical support for implementing digital payments over the past three years, with the number of implementing Member States increasing⁷ from 18 as of March 2023 to 23 in March 2024. Implementing digital payment solutions has led to improvements in health workers' timely payments, satisfaction and accountability, as well as mitigation of cash handling risks (see Table 3 of the Annexes).

⁵ Internal audits for the following Country Offices: Closed in 2023: Kenya, Nigeria, Angola, AFRO GMC and Ghana, while the following were closed in 2022: Ethiopia, Burkina Faso, Liberia, Cameroon, Chad, Mozambique, Guinea, and South Sudan.

⁶ These comprise KPIs that are regularly monitored by AFRO.

⁷ The total number of registered polio campaign workers increased from 1 million to 1.8 million beneficiaries and almost 38% have been paid.

ISSUES AND CHALLENGES

13. The main challenges in 2023 were the high and moderate levels of residual risks identified by the Office of Internal Oversight Services that resulted in the Democratic Republic of the Congo Country Office receiving an unsatisfactory internal audit rating and the inconsistencies in the performance of regular first-line assurance activities during the implementation of programme activities. Systematic and complementary efforts are being implemented by WHO country offices and the Regional Office to address these challenges.

NEXT STEPS

14. Member States should:

- (a) collaborate with WHO country offices to facilitate the implementation of the DFC accountability and assurance framework;
- (b) continue collaborating on the timely submission of DFC reports.⁸

15. The Secretariat will:

- (a) continue to effectively support country offices and implementing partners with capacity building activities and provide opportunities for knowledge transfer;
- (b) continue to monitor the timely submission of DFC reports and implementation of audit recommendations;
- (c) continue supporting the implementation of electronic payment systems to support delivery of health programmes.

16. The Regional Committee is invited to note this report.

⁸ This is in line with our commitment towards improving reporting to donors and transparency in the use of funds entrusted to WHO.

ANNEXES

**Table 1. Implementation status of audit recommendations for the African Region, 1 January–31 December 2023
(as of 31 March 2024)⁹**

Audit No.	Audit title	Number of Audit recommendations	Closed recommendations			Outstanding recommendations			Remarks
			No. of recommendations "closed"		Total no. of 'closed' recs at end of the reporting period	No. of 'open' recs	No. of 'in progress' recs	Total no. of outstanding recs	
			"Closed" Audit recs at 02/28/2022	Recs 'closed' during the reporting period					
			(1)	(2)	(1) + (2)	(A)	(B)	(A) + (B)	
Internal Audit									
17/1106	Country Office in Cameroon	34	21	13	34	0	0	0	Audit closed
18/1126	WHO in Ethiopia	62	57	5	62	0	0	0	Audit closed
18/1129	WHO in Liberia	39	36	3	39	0	0	0	Audit closed
18/1134	Country Office in Chad	45	36	9	45	0	0	0	Audit closed
19/1161	WHO in South Sudan	54	50	4	54	0	0	0	Audit closed
19/1164-1	Country office in the Democratic Republic of the Congo	45	29	5	34	0	11	11	Implementation in progress
19/1167	WHO in Mozambique	52	49	3	52	0	0	0	Audit closed
20/1186	WHO in Kenya	31	6	25	31	0	0	0	Audit closed during the reporting period
20/1178	WHO Country Office in Guinea	10	3	7	10	0	0	0	Audit closed
21/1201	WHO in Angola	37	9	27	37	0	0	0	Audit closed during the reporting period
21/1206	WHO in Zimbabwe	32	5	22	27	0	5	5	Implementation in progress
21/1208	General Management and Coordination Cluster at the WHO Regional Office for Africa	24	0	24	0	0	0	0	Audit closed during the reporting period
21/1210	WHO in Nigeria	39	0	39	39	0	0	0	Audit closed during the reporting period
22/1229	WHO in Burkina Faso	28	0	28	28	0	0	0	Audit closed

⁹ Data analysis for reporting purposes performed as of 30 March 2024 to take into account the 2023–2024 biennium closure.

Audit No.	Audit title	Number of Audit recommendations	Closed recommendations			Outstanding recommendations			Remarks
			No. of recommendations "closed"		Total no. of 'closed' recs at end of the reporting period	No. of 'open' recs	No. of 'in progress' recs	Total no. of outstanding recs	
			"Closed" Audit recs at 02/28/2022	Recs 'closed' during the reporting period					
			(1)	(2)	(1) + (2)	(A)	(B)	(A) + (B)	
22/1240	WHO in Cameroon	24	0	5	5	17	2	19	Implementation in progress
22/1241	WHO in Sierra Leone	11	0	9	9	0	2	2	Implementation in progress
23/1256	WHO Ghana	11	0	11	11	0	0	0	New audit report and timely closure during the reporting period
23/1261	WHO Malawi	17	0	0	0	17	0	17	New audit report issued
23/1260	WHO Ethiopia	20	0	0	0	20	0	20	New audit report issued
23/1247	Integrated Audit of the Emergency Preparedness and Response Cluster at the Regional Office for Africa	45	0	12	12	24	2	26	New audit report issued
Total Internal Audit Recommendations		660	301	251	552	78	22	100	
External Audit									
	Management letter on the audit of the WHO Country Office in Congo	12	0	0	0	12	0	12	External audit management letters issued in 2024
	Management letter on the audit of the WHO Country Office in Nigeria	15	0	0	0	15	0	15	
	Management letter on the audit of WHO Regional Office for Africa	16	0	0	0	16	0	16	
Total external audit recommendations		43	0	0	0	43	0	43	
GRAND TOTAL (internal and external audits)		703	301	251	552	121	22	143	

*Nineteen recommendations were implemented; however they are still pending review by the external auditors

Table 2. Number of overdue DFC reports by country (as of 25 April 2024)

Overdue direct financial cooperation (DFC) reports			
Period	Number of overdue reports	Value of overdue DFC reports	Number of Budget Centres affected
31-Mar-2016	1861	87 179 505	43
31-Mar-2023	113	5 964 129	20
23-Apr-2024	36	3 305 959	12

Table 3. Polio workers paid through mobile money, 1 January–31 December 2023

#	Countries	Database size	Beneficiaries paid via mobile money	Scope of payments
1	Benin	85 409	-	-
2	Botswana	3 000	4 416	Nationwide
3	Burkina Faso	84 344	-	-
4	Cameroon	77 661	-	-
5	Congo	4573	0	
6	Côte d'Ivoire	116 145	70 242	Nationwide
7	DR Congo	325 537	163 138	16 Provinces
8	Gambia	6784	-	-
9	Ghana	100 900	-	-
10	Kenya	78 887	10 729	7 Counties
11	Liberia	14 662	-	
12	Madagascar	119 401	27 992	Nationwide
13	Malawi	21 687	-	-
14	Mali	53 532	-	-
15	Nigeria	375 862	287 970	18 States
16	Rwanda	18 000	35 064	Nationwide
17	Sierra Leone	11 599	-	-
18	South Sudan	7495	-	-
19	Tanzania	119 714	55 220	6 Regions
20	Togo	27 616	-	-
21	Uganda	179 949	-	-
22	Zambia	1031	547	4 Provinces
23	Zimbabwe	37 809	54 841	8 Provinces
Total		1 871 597	710 159	
Percentage paid			38%	