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## **WHO INTERNAL AND EXTERNAL AUDIT REPORTS**

### **Information Document**

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## BACKGROUND

1. The fifty-seventh session of the Regional Committee held in Brazzaville, in August 2007, requested a regular update Member States on the progress made in mitigating financial risks and addressing internal and external audit recommendations. This information document therefore serves to provide an update on the status of internal and external audit recommendations, and the way forward.
2. Since the fifty-eighth Regional Committee, in September 2008, four internal audits and one performance audit of the Malaria Programme have been conducted in the African Region. The internal audits were conducted in four country offices<sup>1</sup> and at the Regional Office while the performance audit of the Malaria Programme was conducted at the Regional Office.
3. Two external audits were conducted during the period from 29 September to 6 November 2008.<sup>2</sup>
4. Also in 2008, two global internal audits were conducted by the WHO Internal Oversight Service (IOS) at WHO headquarters and in the six regions on the subjects of security in the regions and global insurance coverage.

## PROGRESS MADE/ACTIONS TAKEN

5. Since the submission to the fifty-eighth session of the Regional Committee of the information document on WHO Internal and External Audit Reports (Document AFR/RC58/INF.DOC/3):
  - (a) The Regional Office has provided direct assistance to country offices in internal and external audits, in preparation of audit missions and in follow up to earlier observations and recommendations.
  - (b) Internal and external audit recommendations made during 2008, and those pending from 2007 and 2006, have been implemented at a rate of 64% as at the end of 2008, representing a significant improvement compared to previous years. In addition, there has been a marked improvement in the Regional Office's audit compliance, as already reported to the World Health Assembly and to the Programme and Budget Committee of the Executive Board.
  - (c) The development of a user-friendly accountability framework specific to the Regional Office has been initiated. When finalized, the accountability framework will be made available to all WHO Division Directors, WHO country representatives, Coordinators of Inter-country Support Teams, Programme Managers, and Management/Administrative Officers in order to nurture a greater and clearer sense of accountability among WHO staff in the Region.
  - (d) The Regional Office has provided technical support in administration and finance to the country offices of Benin and Mali, and to the Regional Institute of Public Health, Ouidah, Benin.

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<sup>1</sup> Internal Audits were conducted in Cameroon, Côte d'Ivoire, Malawi and South Africa.

<sup>2</sup> Regional Office, Brazzaville, and Country Office/Nigeria.

- (e) The Regional Office has provided technical support in financial management to the country offices of Angola, Burkina Faso, Central African Republic, Democratic Republic of Congo, Ethiopia, and Liberia.
- (f) Management tools specific to the Regional Office has continued to be improved and made available to all Administrative Officers in order to strengthen their operational capacity. By the end of 2008, the management tools that had been developed included:
  - (i) a 'questionable expenditures' tool for alerting Administrative Officers to potential risks of inadequate compliance with the relevant rules and regulations;
  - (ii) a monitoring system for keeping a close watch on the implementation of pending audit recommendations;
  - (iii) a monitoring system on the implementation and timely follow-up of frameworks for country-level Direct Financial Cooperation (DFCs) with governments;
  - (iv) an updated checklist of country office audit preparedness.

## **NEXT STEPS**

6. The Regional Office will continue to monitor and ensure more widespread use of the management tools already developed. It will also strengthen the overall quality of administration and finance services at the Regional Office and in country offices. To that end, it will ensure:

- (a) finalization of the accountability framework specific to the Regional Office;
- (b) continuing review of questionable expenditures by WHO in the African Region;
- (c) implementation of, and adequate and timely reporting on, frameworks for Direct Financial Cooperation (DFCs);
- (d) budget implementation monitoring through monthly meetings bringing together the relevant senior officials;
- (e) development and regular use of innovative budget implementation monitoring tools. A team composed of staff of the Regional Office and Inter-country Support Teams has been set up for this purpose;
- (f) peer training of staff of country offices and inter-country offices;
- (g) adequate and timely implementation of internal and external audit recommendations.

7. The Regional Committee is invited to take note of this report.