

Report of the External Auditor

Report of the Internal Auditor

External and internal audit recommendations: progress on implementation

Report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-fourth World Health Assembly

1. The Committee considered the reports of the External and Internal Auditors, as well as the document on the progress of the implementation on external and internal audit recommendations.¹ It was pleased to note the progress made by the Secretariat in implementing the audit recommendations and the steps taken by the Organization with regards to the overall ratings of effectiveness of the internal controls.
2. The Committee welcomed the initiatives to strengthen the investigation function, and efforts to close investigation cases within a reasonable time frame. Given the importance of undertaking such work promptly and efficiently, it wished to receive continued updates on the progress made in both those areas.
3. In response to a request for Member States to be given a more detailed breakdown of audit results, the Secretariat indicated that additional information had been made available on the WHO accountability webpage,² including lists of internal audit reports by year, and that further data would be provided in due course.
4. With regards to procurement, the External Auditor confirmed that he would be working closely with WHO management to address the corresponding audit recommendations. The Secretariat explained that mandatory training on procurement, which would be key to tackling the gaps in the procurement process, had already been rolled out across the three levels of the Organization, and that lessons learned from different procurement operations were being implemented globally. It further noted that most of the issues raised were not of a systemic nature, but rather related to the pandemic of coronavirus disease (COVID-19) and the resulting higher levels of demand for certain medicines and medical equipment, which had distorted global supply chains and had led to difficulties in obtaining the required emergency medical supplies.

¹ Documents A74/34, A74/35 and A74/37, respectively.

² <https://www.who.int/about/accountability/audit> (accessed 20 May 2021).

5. In terms of assurance, and more specifically the concerns raised over the use of the direct financial cooperation mechanism, the Secretariat recalled that the Global Assurance Hub had been devised to address those matters, and confirmed that it would continue to address any potential weakness in WHO processes to ensure efficiencies.

6. The Regional Director for the Eastern Mediterranean stressed that challenges remained as a result of the security situation and the ongoing pandemic. However, the Regional Office had made great strides in adapting and conducting its operations in light of the COVID-19 response. The action it had taken to deal with a number of audit recommendations despite the challenging environment was of particular note.

Prevention of sexual exploitation, abuse and harassment

7. The Committee's consideration of the report of the Internal Auditor also included a discussion on preventing sexual exploitation, abuse and harassment in response to decision EB148(4) (2021). The Secretariat introduced a report on the matter,¹ stressing the profoundly serious nature of the recent allegations of sexual exploitation and abuse linked to the Ebola virus disease outbreak in the Democratic Republic of the Congo. The allegations eroded trust in WHO and threatened the Organization's work in emergency settings and beyond.

8. The Committee pointed to ongoing measures taken on the issue of sexual exploitation and abuse and sexual harassment, and observed that recent media reports were disappointing. Such reports could only tarnish and undermine the reputation that WHO had acquired as a beacon to lead the way out of the pandemic. It was essential that the Organization operate under a transparent and gender-mainstreamed culture, and that it maintain an open policy on reporting. Investigations must be robust and thorough, and must look beyond the current allegations to uncover the systemic causal issues.

9. The Committee gave its full support to the zero tolerance policy adopted by WHO. Additional control mechanisms should be put in place to prevent institutional practices that could contribute to sexual exploitation and abuse and sexual harassment, with a view to achieving zero cases. It welcomed the recently published WHO policy on preventing and addressing abusive conduct.² The Committee also expressed its approval of the efforts made to implement mandatory training and capacity building for staff at all levels of the Organization as well as non-staff contract holders in order to prevent sexual exploitation and abuse and sexual harassment, and the work done to undertake awareness-raising activities. It asked the Secretariat to provide quarterly reports on preventing sexual exploitation and abuse and sexual harassment, and to place the subject as a standing item on the agendas of the Executive Board and Health Assembly.

10. The Secretariat, responding to a number of issues raised during the discussion, assured the Committee that it would discuss with the independent commission on allegations of sexual exploitation and abuse in the Democratic Republic of the Congo during the response to the tenth Ebola outbreak, the need for greater transparency in sharing information with Member States. All information regarding individual cases had been fully disclosed to the commission, via an exchange mechanism that ensured transmission, while maintaining confidentiality. The commission, with its eminent and highly experienced membership had contracted an independent company, chosen by open tender, to conduct fact-finding and investigate the allegations and report back to the commission. This constituted a novel

¹ Document A74/36.

² WHO. Preventing and addressing abusive conduct: Policy and procedures concerning harassment, sexual harassment, discrimination and abuse of authority (<https://intranet.who.int/sites/paac/>, accessed 19 May 2021).

approach for international organizations and the Secretariat expressed confidence that it would yield good results. The Organization had already taken a number of steps to increase gender equity in all emergency responses and believed that increasing female senior leadership in emergency operations would help to tackle cultural factors that might be having a negative impact on efforts to prevent sexual exploitation and abuse. Regarding use of the WHO hotline, the Secretariat agreed that the hotline, despite being state of the art, was not necessarily the best reporting tool in emergency settings where the local population does not have easy access to internet. The Secretariat was working with partners to implement and improve referral pathways, as well as accessibility and acceptance of community-based complaints mechanisms, including through the Inter-Agency Standing Committee.

RECOMMENDATIONS TO THE HEALTH ASSEMBLY AND PROPOSALS

11. The Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the reports and adopt the following draft decision:

The Seventy-fourth World Health Assembly, having considered the report of the External Auditor to the Health Assembly; and having noted the report of the Programme, Budget and Administration Committee of the Executive Board to the Seventy-fourth World Health Assembly,¹ decided to accept the report of the External Auditor to the Health Assembly.

12. The Committee, on behalf of the Executive Board, proposed, as guidance for the Secretariat's implementation of existing mandates, that the Secretariat should:

- (a) promptly address the recommendations made by the External Auditor in relation to procurement;
- (b) continue to strengthen the three lines of defense (operational management; functions providing advice on control issues; and internal audit);
- (c) prioritize efforts to clear the backlog of investigations, including by implementing the relevant audit recommendations in a timely manner and by making additional resources available to bolster investigation and independent oversight capacities; and
- (d) ensure that lessons learned and the findings of investigations into wrongdoing are systematically incorporated into WHO policies and procedures in order to prevent future cases.

13. With regard to prevention of sexual abuse, exploitation and harassment, the Committee, on behalf of the Executive Board, recommended that the Health Assembly should note the report; it further proposed, as guidance for the Secretariat's implementation of existing mandates, where not already implemented, that the Secretariat should:

- (a) report to Member States on the implementation of decision EB148(4), including action taken by the Organization to respond to specific cases,² through quarterly briefings and by including prevention of sexual exploitation, abuse and harassment as a standing item on the Executive Board and the World Health Assembly agendas;

¹ Document A74/51.

² Closed specific cases, which have substantiated findings, are part of the regular report of the Internal Auditor.

- (b) strengthen the Organization's survivor-centred response to sexual exploitation and abuse and sexual harassment in all its related policies, to ensure the safety and confidentiality of survivors, and provide support and follow-up as necessary;
- (c) adopt a holistic approach when addressing sexual exploitation and abuse and sexual harassment, including dealing with systemic factors and the broader culture that permits such abusive behaviour;
- (d) continue to strengthen the Organization's work within the United Nations system in emergency settings, including through the Interagency Standing Committee to prevent and respond to sexual exploitation and abuse;
- (e) further strengthen its training and capacity building on the prevention of sexual exploitation and abuse and sexual harassment to all levels of the staff and non-staff contract holders, giving particular focus to those in management positions, including in emergency settings, and provide information to Member States accordingly;
- (f) reiterating the imperative that a thorough, swift and independent investigation is carried out into recent allegations of sexual exploitation and abuse, as well as potential failures to respond appropriately to known cases of sexual exploitation and abuse and other allegations of active suppression of information relating to such cases, bring these reports to the attention of the independent commission;
- (g) share, on behalf of the independent commission, the terms of reference of the independent commission established to investigate the allegations of sexual exploitation and abuse and sexual harassment linked to the tenth Ebola virus disease outbreak in the Democratic Republic of the Congo, and convey to the independent commission the Committee's request for it to provide regular updates on the work of the independent commission; and
- (h) demonstrate its commitment to engaging regularly with the specialist expertise that exists in Member States and other entities, including safeguarding units or their equivalents.

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