

## **Appointment of the External Auditor**

### **Report by the Director-General**

1. In accordance with Regulation 14.1 of the Financial Regulations,<sup>1</sup> the Health Assembly appoints an External Auditor, who shall be “the Auditor-General (or officer holding equivalent title or status) of a Member government”. The term of office shall be four years, covering two budgetary periods and can be renewed once for an additional term of four years.
2. Member States may recall that, in May 2015 the Sixty-eighth World Health Assembly, in resolution WHA68.14 appointed the Commission on Audit of the Republic of the Philippines to be External Auditor of the World Health Organization for the four-year period from 2016 to 2019. A new appointment is therefore required with effect from 1 January 2020.
3. A practice has been established as from the Forty-eighth World Health Assembly whereby proposals for the position of External Auditor are made by Member States upon invitation by the Director-General. The Health Assembly makes its selection, like the governing bodies of other organizations of the United Nations system, by secret ballot, in the same way as any election under Rules 78 and 79 of the Rules of Procedure of the World Health Assembly. This was the practice followed by the Sixty-fourth and Sixty-eighth World Health Assemblies.
4. In accordance with the practice referred to in paragraph 3 and existing in some other organizations of the United Nations system, all Member States were invited, by Circular Letter C.L.37.2018 (Annex 1), dated 30 October 2018, to nominate a candidate for consideration by the Seventy-second World Health Assembly for the position of External Auditor of WHO for the four-year period from 2020 to 2023. A deadline of 14 December 2018 was established for the receipt of nominations.
5. Nominations were received within the deadline from the governments of **Congo, France, Ghana, India, Tunisia and United Kingdom of Great Britain and Northern Ireland**. Annexes 2–7 includes the curriculum vitae, summary description of the audit approach and the proposed fee in accordance with the requirements outlined in the Circular Letter of 30 October 2018. According to the Circular Letter instructions, the curriculum vitae and summary description were not to exceed 500 words each. Any submissions exceeding these limits were truncated. Of the applications received, three were in English and three in French. Following application of the word limits mentioned above, the texts of the submissions received in English were then translated into each of the other official languages. In the case of the submissions received in French, the texts were translated into English, after which the English translations were translated into the four other official languages. For submissions received in English or French, the text is presented exactly as received, while the translations have been performed so as to reflect exactly the original text as received. Copies of the complete applications from those six Member

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<sup>1</sup> Basic documents, 48th ed. Geneva: World Health Organization; 2014, pp.103–113.

States are available upon request in the language of submission. The summary table of nominations with proposed audit fees is set out in Annex 8.

6. Nominations from Algeria, Iraq and Qatar are not considered further as they were received after the deadline.

## **ACTION BY THE HEALTH ASSEMBLY**

7. Since six proposals for the appointment as External Auditor have been received within the deadline, the Seventy-second World Health Assembly may wish to proceed in the same manner as it has done in recent years, namely, to invite representatives of the Member States concerned to make a summary presentation of their proposal before the Health Assembly to assist in the selection decision, then to select the External Auditor by holding a secret ballot. Once the selection has been completed, the Health Assembly may wish to consider the following draft resolution:

The Seventy-Second World Health Assembly,

1. RESOLVES that [exact title to be inserted] of [title of Member State to be inserted] be appointed External Auditor of the accounts of the World Health Organization for the four-year period from 2020 to 2023 and that he/she audits in accordance with the principles incorporated in Regulation XIV of the Financial Regulations and the Appendix to the Financial Regulations, provided that, should the necessity arise, he/she may designate a representative to act in his/her absence;
2. EXPRESSES its thanks to the Commission on Audit of the Republic of the Philippines for the work it has performed for the Organization in auditing the accounts for the eight-year period from 2012 to 2019.

## ANNEXES

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ANNEX 1  
Note Verbale

Ref.: C.L.37.2018

**Appointment of External Auditor of the World Health Organization  
for financial years 2020 to 2023**

The World Health Organization (WHO) presents its compliments to Member States and has the honour to invite Member States to nominate a candidate fulfilling the conditions of Regulation 14.1 of WHO's Financial Regulations, whom they may wish the World Health Assembly to consider for appointment as the External Auditor of WHO for the four-year period from 2020 to 2023.

Member States may recall that, in May 2015 the Sixty-eighth World Health Assembly, by resolution WHA68.14, re-appointed the holder of the Commission on Audit of the Republic of the Philippines to be the External Auditor of the WHO for the four-year period from 2016 to 2019. Pursuant to Regulation 14.1 of WHO's Financial Regulations, the term of office shall be four years, covering two budgetary periods, and can be renewed for an additional term of four years. It will be necessary for the Seventy-second World Health Assembly in May 2019 to appoint an External Auditor, who shall be the Auditor-General (or an officer holding equivalent title or otherwise qualified) of a Member State, for the four-year period from 2020 to 2023.

... The full text of Regulation XIV of the Financial Regulations and the Additional Terms of

Reference governing the External Audit of WHO are enclosed herewith as Annex I. Annex II lists the External Auditors of WHO appointed during the period 1948 to present, and Annex III provides background information on WHO's financial operations. The 2017 Audited Financial Statements, (document A71/29) is available on WHO website: [http://www.who.int/about/finances-accountability/reports/A71\\_29-en.pdf?u](http://www.who.int/about/finances-accountability/reports/A71_29-en.pdf?u).

Should a Member State wish to propose a candidate, the name of the candidate should reach the Organization no later than **14 December 2018**, 23:59 Central European Time, to allow time for the preparation of the submission to the Seventy-second World Health Assembly.

The nomination should include, in respect of the proposed External Auditor:

- (a) curriculum vitae, without photographs, with details of the national and international activities of the nominee noting the range of audit specialties that can be of benefit to the Organization (not to exceed 500 words);

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- (b) a summary description of the audit approach, procedures and standards that the nominee would apply, having regard to the Organization's accounting principles and practices, its Financial Regulations and Financial Rules and following International Public Sector Accounting Standards (IPSAS) (not to exceed 500 words);
- (c) estimates of the overall number of auditor-work-months which would be devoted to carrying out the audit for each financial year from 2020 to 2023; and
- (d) for each financial year (2020 to 2023), a proposed audit fee expressed in US dollars (and summarized on a single page). This fee should cover the worldwide audit of WHO activities as well as activities of non-consolidated entities administered by WHO. In estimating the cost of the audit, all secretarial and other ancillary costs, and all travel costs and living expenses of the External Audit staff should be included in the audit fee proposed. Travel costs should include travel from the country of residence to Geneva and to other offices of the Organization, as required by the External Auditor for the purposes of the audit.

The Secretariat will undertake to translate the curriculum vitae mentioned in (a), the summary referred to in (b) and the one page summary of the fees mentioned in (d) in the six official languages for submission to the World Health Assembly.

The nomination, along with its accompanying documents, must be sent electronically to the mailbox [Comptroller@who.int](mailto:Comptroller@who.int) and submitted in both pdf and Word formats.

The World Health Organization avails itself of this opportunity to renew to the Member States the assurance of its highest consideration.

GENEVA, 30 October 2018

C.L. 37.2018

ANNEX 1

**EXTRACT FROM FINANCIAL REGULATIONS****Regulation XIV – External Audit**

14.1 External Auditor(s), each of whom shall be the Auditor-General (or officer holding equivalent title or status) of a Member government, shall be appointed by the Health Assembly. The term of office shall be four years, covering two budgetary periods, and can be renewed once for an additional term of four years. External Auditor(s) appointed may be removed only by the Assembly.

14.2 Subject to any special direction of the Health Assembly, each audit which the External Auditor(s) performs/performs shall be conducted in conformity with generally accepted common auditing standards and in accordance with the Additional Terms of Reference set out in the Appendix to these Regulations.

14.3 The External Auditor(s) may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

14.4 The External Auditor(s) shall be completely independent and solely responsible for the conduct of the audit and, except as permitted under Regulation 14.7 below, any local or special examination.

14.5 The Health Assembly may request the External Auditor(s) to perform certain specific examinations and issue separate reports on the results.

14.6 The Director-General shall provide the External Auditor(s) with the facilities required for the performance of the audit.

14.7 For the purpose of making a local or special examination or for effecting economies of audit cost, the External Auditor(s) may engage the services of any national Auditor-General (or equivalent title) or commercial public auditors of known repute or any other person or firm that, in the opinion of the External Auditor(s), is technically qualified.

14.8 The External Auditor(s) shall issue a report on the audit of the annual financial statements prepared by the Director-General pursuant to Regulation XIII. The report shall include such information as he/she/they deem(s) necessary in regard to Regulation 14.3 and the Additional Terms of Reference.

14.9 The report(s) of the External Auditor(s) shall be transmitted through the Executive Board, together with the audited financial statements, to the Health Assembly not later than 1 May following the end of the financial year to which the final accounts relate. The Executive Board shall examine the annual financial statements and the audit report(s) and shall forward them to the Health Assembly with such comments as it deems necessary.

C.L.37.2018

APPENDIX

**ADDITIONAL TERMS OF REFERENCE GOVERNING THE EXTERNAL  
AUDITOR OF THE WORLD HEALTH ORGANIZATION**

1. The External Auditor(s) shall perform such audit of the accounts of the World Health Organization, including all Trust Funds and special accounts, as deemed necessary in order to satisfy himself/herself/themselves:

- (a) that the financial statements are in accord with the books and records of the Organization;
- (b) that the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions, and other applicable directives;
- (c) that the securities and moneys on deposit and on hand have been verified by the certificates received direct from the Organization's depositories or by actual count;
- (d) that the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereon;
- (e) that procedures satisfactory to the External Auditor(s) have been applied to the recording of all assets, liabilities, surpluses and deficits.

2. The External Auditor(s) shall be the sole judge as to the acceptance in whole or in part of certifications and representations by the Secretariat and may proceed to such detailed examination and verification as he/she/they choose(s) of all financial records including those relating to supplies and equipment.

3. The External Auditor(s) and staff shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the External Auditor(s), necessary for the performance of the audit. Information classified as privileged and which the Secretariat agrees is required by the External Auditor(s) for the purposes of the audit, and information classified as confidential, shall be made available on application. The External Auditor(s) and staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The External Auditor(s) may draw the attention of the Health Assembly to any denial of information classified as privileged which, in his/her/their opinion, was required for the purpose of the audit.

4. The External Auditor(s) shall have no power to disallow items in the accounts but shall draw to the attention of the Director-General for appropriate action any transaction that creates doubt as to legality or propriety. Audit objections, to these or any other transactions, arising during the examination of the accounts shall be immediately communicated to the Director-General.

5. The External Auditor(s) shall express and sign an opinion on the financial statements of the Organization. The opinion shall include the following basic elements:

- (a) identification of the financial statements audited;

- (b) a reference to the responsibility of the entity's management and responsibility of the External Auditor(s);
- (c) a reference to the audit standards followed;
- (d) a description of the work performed;
- (e) an expression of opinion on the financial statements as to whether:
  - (i) the financial statements present fairly the financial position as at the end of the period and the results of the operations for the period;
  - (ii) the financial statements were prepared in accordance with the stated accounting policies;
  - (iii) the accounting policies were applied on a basis consistent with that of the preceding financial period;
- (f) an expression of opinion on the compliance of transactions with the Financial Regulations and legislative authority;
- (g) the date of the opinion;
- (h) the External Auditor's(s') name and position;
- (i) the place where the report has been signed;
- (j) should it be necessary, a reference to the report of the External Auditor(s) on the financial statements.

6. The report of the External Auditor(s) to the Health Assembly on the financial operations of the period should mention:

- (a) the type and scope of examination;
- (b) matters affecting the completeness or accuracy of the accounts, including where appropriate:

预览已结束，完整报告链接和二维码如下：

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