



**World Health
Organization**

SEVENTIETH WORLD HEALTH ASSEMBLY
Provisional agenda item 16.1

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Report of the External Auditor

Report by the Director-General

The Director-General has the honour to transmit to the Seventy-first World Health Assembly the report of the External Auditor on the financial operations of the World Health Organization for the financial year ended 31 December 2017 (see Annex).

ANNEX

**Republic of the Philippines
COMMISSION ON AUDIT
Quezon City**



**Report of the External Auditor
to the Seventy-first World Health Assembly
on the Financial Operations of the
World Health Organization**

**For the Financial Year Ended
31 December 2017**

**REPORT OF THE EXTERNAL AUDITOR
TO THE SEVENTY-FIRST WORLD HEALTH ASSEMBLY
ON THE FINANCIAL OPERATIONS OF
THE WORLD HEALTH ORGANIZATION
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017**

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LIST OF ABBREVIATIONS

AFRO	Regional Office for Africa
AM Award Manager AMG	Asset Management Group
AMRO	Regional Office for the Americas
AR	Adjudication Report
BC	Budget Centre
CIO	Chief Information Officer
CIP	Construction in Progress
CISO	Chief Information Security Officer
CO	Country Office
CPPC	Corporate Procurement and Policy Coordination
CRE	Compliance, Risk Management and Ethics Office
DFC	Direct Financial Cooperation
DI	Direct Implementation
EB	Executive Board
ECM	Enterprise Content Management
EMRO	Regional Office for the Eastern Mediterranean
FAM	Fixed Asset Module
FAR	Fixed Asset Register
FCFS	Final Certified Financial Statements
FNM	Department of Finance
GEM	Global Engagement Management
GES General External Service GHR	Global Human Resource, Global Service Centre
GHRA	Global Human Resource Administrator, Global Service Centre
GHR CO	Global Human Resource Certifying Officer
GIMS	Global Inventory Management System
GPL	Global Procurement and Logistics
GSC	Global Service Centre
GSM	Global Management System
GSMT	Global Management System Transformation
HQ	Headquarters
HR	Human Resources
HRD	Department of Human Resources Management
IARC	International Agency for Research on Cancer
ICC	United Nations International Computing Centre
ICF	Internal Control Framework
ICT	Information and Communication Technologies
IEOAC	Independent Expert Oversight Advisory Committee
IMT	Department of Information Management and Technology
IOS	Office of Internal Oversight Services
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
IT	Information Technology
ITT	Information Technology and Telecommunications

LoR	Letter of Representation
LTA	Long Term Agreement
MOH	Ministry of Health
OSS	Operational Support Services
PAHO	Pan American Health Organization
PMO	Project Management Office
PO	Purchase Order
PP&E	Property, Plant and Equipment
PR	Purchase Requisition
PSC	Property Survey Committee
SCCM	System Center Configuration Manager
SEARO	Regional Office for South East Asia
SHI	Staff Health Insurance
SIC	Statement of Internal Control
SMART	Specific, Measurable, Attainable, Realistic, Time bound
SOP	Standard Operating Procedure
USD	United States Dollar
WCO	WHO Country Office
WFS	WHO Fleet Services
WHA	World Health Assembly
WHO	World Health Organization
WPRO	Regional Office for the Western Pacific
WR	WHO Representative

EXECUTIVE SUMMARY

Introduction

1. The report of the External Auditor on the audit of the financial statements and operations of the **World Health Organization (WHO)** is issued pursuant to Regulation XIV of the Financial Regulations of WHO and is transmitted through the Executive Board to the Seventy-first World Health Assembly (WHA).
2. This is the second long-form report to the World Health Assembly by the Chairperson of the Commission on Audit of the Republic of the Philippines, under a new mandate as the External Auditor of the WHO for the four-year period from 2016 to 2019, granted by the Sixty-eighth World Health Assembly under resolution WHA68.14.
3. The objective of the audit is to provide independent assurance to Member States, increase transparency and accountability in the Organization, and support the objectives of the Organization's work through the external audit process. We have detailed in this Report the financial and governance matters that we believe should be brought to the attention of the World Health Assembly.

Overall result of the audit

4. In line with our mandate, we audited the financial statements of WHO in accordance with the Financial Regulations and in conformity with the International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board.
5. We concluded that the financial statements present fairly, in all material respects, the financial position of WHO for the financial year ended 31 December 2017, and its financial performance, the changes in net assets/equity, the cash flows, and the comparison of budget and actual amounts are in accordance with the International Public Sector Accounting Standards (IPSAS). Based on our conclusion, we issued an unmodified audit opinion on the Organization's financial statements for the financial year ended 31 December 2017.
6. We also concluded that the accounting policies were applied on a basis consistent with that of the preceding year, and the transactions of the WHO that have come to our notice during the audit or that have been tested as part of the audit of the financial statements were, in all significant respects, compliant with the Financial Regulations and legislative authority of the WHO.

预览已结束，完整报告链接和二维码如下：

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