



**World Health
Organization**

SEVENTIETH WORLD HEALTH ASSEMBLY
Provisional agenda item 21.1

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Report of the External Auditor

Report by the Secretariat

The Director-General has the honour to transmit to the Seventieth 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 2016 (see Annex).

ANNEX

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



**Report of the External Auditor
to the Seventieth World Health Assembly
on the Financial Operations of the
World Health Organization**

**For the Financial Year Ended
31 December 2016**

**REPORT OF THE EXTERNAL AUDITOR
TO THE SEVENTIETH WORLD HEALTH ASSEMBLY
ON THE FINANCIAL OPERATIONS OF
THE WORLD HEALTH ORGANIZATION
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2016**

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LIST OF ABBREVIATIONS

ADG	Assistant Director-General
AFRO	Regional Office for Africa
AMRO	Regional Office for the Americas
APW	Agreement for Performance of Work
BFO	Budget and Finance Officer
BY	Begin-Year
CAR	Central African Republic
CEO	Chief Executive Officer
CIO	Chief Information Officer
CIP	Construction in progress
CISO	Chief Information Security Officer
CN	Category Network
CO	Country Office
CPC	Corporate Procurement Policy and Coordination
CRE	Compliance, Risk Management and Ethics Office
CRMC	Compliance and Risk Management Committee
CRMP	Corporate Risk Management Policy
DAA	DFC Accountability and Assurance
DAF	Director of Administration and Finance
DFC	Direct Financial Cooperation
DI	Direct Implementation
DTR	Delinquent Travel Request
EAS	Enterprise Architecture and Security
EB	Executive Board
ECM	Enterprise Content Management system
EMRO	Regional Office for the Eastern Mediterranean
ePMDS	Electronic Performance Management and Development System
ERF	Emergency Response Framework
ERM	Enterprise Risk Management
FACE	Funding Authorization and Certificate of Expenditures
FAM	Fixed Asset Module
FAR	Fixed Asset Register
FCFS	Final Certified Financial Statements
FNM	Department of Finance
FWC	Family, Women's and Children's Health Cluster
GEM	Global Engagement Management
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
ICT	Information and Communication Technologies
IEOAC	Independent Expert Oversight Advisory Committee
IMS	Incident Management System
IMT	Department of Information Management and Technology
IOS	Office of Internal Oversight Services
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
ISO	International Organization for Standardization
IST	Intercountry Support Team
IST ESA	Intercountry Support Team for Eastern and Southern Africa
IT	Information Technology
ITT	Information Technology and Telecommunications
KPI	Key Performance Indicator
KRA	Key Result Area
LEG	Office of the Legal Counsel
LOA	Letter of Agreement
LTA	Long Term Agreement
MOH	Ministry of Health
MTR	Mid-term Review
NGO	Nongovernmental Organization
NMH	Noncommunicable Diseases and Mental Health
ODG/DGO	Office of the Director General
PAHO	Pan American Health Organization
PAN	Programme Area Networks
PB	Programme Budget
PFI	Packaging, Freight and Insurance
PMO	Project Management Office
PO	Purchase Order
PP&E	Property, Plant and Equipment
PR	Purchase Requisition
PRP	Planning, Resource Coordination and Performance Monitoring Department
PSR	Global Preparedness, Surveillance and Response
PTAEO	Project, Task, Activity, Expense, Organization
PWC	Price Waterhouse Coopers
RACI	Responsible, Accountable, Consulted, Informed
RFP	Request for Payment
RTC	Retroactive Travel Claim
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

SQL	Standard Query Language
TC	Travel Claim
TSA	Technical Services Agreement
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNGA	United Nations General Assembly
UNGM	United Nations Global Marketplace
UNITAID	International Drug Purchase Facility
USD	United States Dollar
WAC	Weighted Average Cost
WCO	WHO Country Office
WFP	World Food Programme
WHA	World Health Assembly
WHO	World Health Organization
WIGI	Within-Grade Increase
WPRO	Regional Office for the Western Pacific
WR	WHO Representative

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