



**World Health  
Organization**

REGIONAL OFFICE FOR

**Africa**

**AFR/RC71/INF.DOC/11**

26 August 2021

**REGIONAL COMMITTEE FOR AFRICA**

**ORIGINAL: ENGLISH**

Seventy-first session

Virtual session, 24–26 August 2021

Agenda item 17.11

**REGIONAL MATTERS ARISING FROM REPORTS OF THE  
WHO INTERNAL AND EXTERNAL AUDITS**

**Information Document**

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## BACKGROUND

1. The purpose of this document is to inform Members States about progress made in the areas of accountability, audit and risk management since the Seventieth session of the Regional Committee and the next steps. The reporting period for this document is the year from March 2020 to February 2021.
2. The Regional Office continues to regularly monitor the performance of budget centres against the 17 established managerial key performance indicators (KPIs) covering the enabling functions: finance, procurement, human resource management, security, information technology, travel and asset management. Performance results are regularly reported to senior management and shared with budget centres and through KPI dashboards. The Regional Office provides analyses and guidance to budget centres to address the causes of any downward trends in performance. A ranking of budget centres was established for greater transparency.
3. All the budget centres in the WHO African Region continue to manage their risks using a corporate risk management tool, which includes information on risk mitigation measures, with detailed action plans and timelines to ensure that risks are identified and closely managed. Overdue DFC reports is a recurring audit issue, which requires rigorous and systematic monitoring by WHO country offices and the Regional Office.

## PROGRESS MADE/ACTIONS TAKEN

4. There are four tiers of rating for internal audits: “Satisfactory”; “Partially Satisfactory with some improvements”; “Partially Satisfactory with major improvements”; and “Unsatisfactory”. Three internal audit reports were issued for Burundi, Guinea and Kenya. One was rated as satisfactory, while the two others were rated partially satisfactory with some improvements required, reflecting further improvements in the internal control environment in the Africa Region.
5. Two external audits were issued for the WHO Country Offices in Ethiopia and South Sudan. Key recommendations made for local procurement and supply chain management processes also noted the local context (limited local suppliers) and global supply chain disruptions during the COVID-19 pandemic.
6. The timely implementation of audit recommendations remains a management priority. Four internal audits<sup>1</sup> and two external audits<sup>2</sup> were successfully closed. Seventy-five per cent of all audit recommendations were successfully closed (a significant increase from 2020 where 60% of recommendations were closed), while 25% are outstanding. Annex 1 shows the detailed status of the implementation of audit recommendations.
7. Managerial KPI targets for DFC, direct implementation and human resources have not been consistently met. Management took a number of measures in early 2021 and the trend has been reversed. The three best performing WHO country offices in the various categories are presented in Table 1.

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<sup>1</sup> Internal audits for the following Country Offices and Regional Office services: Niger, Congo, Contracting and Procurement Services at the Regional Office, Central African Republic.

<sup>2</sup> Management letters on the audits of Nigeria and Uganda.

*Table 1: List of best performing WHO country offices by size*

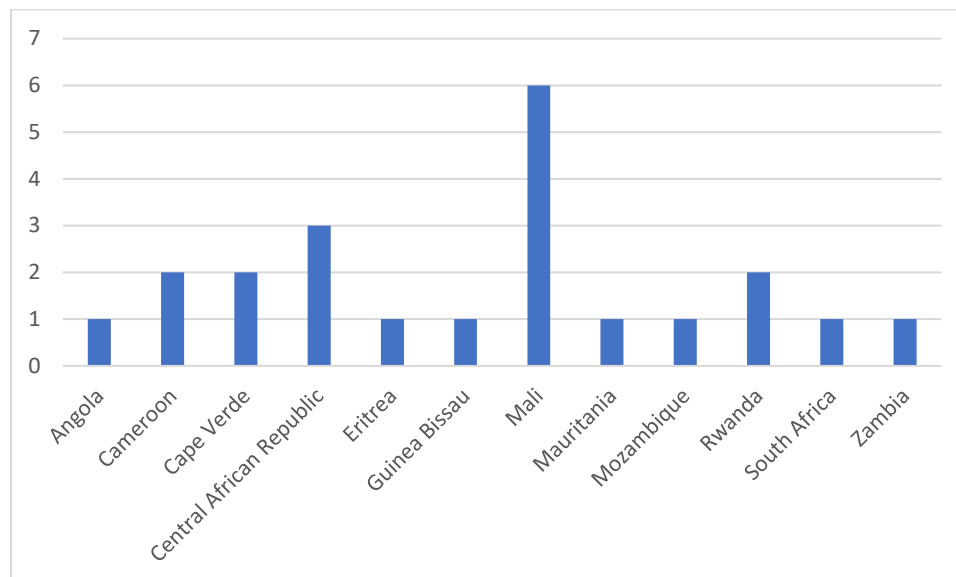
Small country offices	Medium country offices	Large country offices
Algeria	Benin	Côte d'Ivoire
Cabo Verde	Burkina Faso	Ghana
Mauritius	Senegal	Liberia

8. During the mid-term assessment of Programme budget 2020-2021, all the risk registers were updated, with 204 risks documented. Mitigation plans have been developed for 194 risks, as shown in Table 2 below:

*Table 2: Breakdown by risk area and WHO country offices vs Regional Office clusters*

Risk Area	Regional Office	Country offices	Total risks identified	Mitigation/response actions completed # (%)
Financial	5	37	42	42 (100%)
Political/governance	4	31	35	32 (91%)
Reputational	3	20	23	23 (100%)
Staff, systems and structures	11	45	56	54 (96%)
Strategic	5	11	16	16 (100%)
Technical/public health	3	29	32	27 (84%)
<b>Total number of risks identified</b>	<b>31</b>	<b>173</b>	<b>204</b>	<b>194 (95%)</b>

9. The number of outstanding reports has decreased compared to previous years. As of February 2021, there were 22 overdue DFC reports totalling US\$ 1.2 million, compared to 101 in February 2020 totalling US\$ 7.5 million. The chart below presents a summary of the number of overdue DFC reports by country. Annex 2 lists the number of overdue DFC reports by country and the respective unjustified amounts.

**Number of overdue DFC reports by country (as of February 2021)**

10. A digital finance initiative was launched to move from cash payments to mobile money/bank transfers for field campaign health workers to mitigate the inherent risks of cash payment processes. Specialists from the Regional Office worked with country counterparts to implement these initiatives in a limited number of countries in 2020. Between September 2020 and January 2021, over 100 000 polio campaign workers were paid directly to their mobile money accounts in Côte d’Ivoire, Ghana and Mali.

**NEXT STEPS**

11. Member States are expected to fully collaborate with the WHO country offices to facilitate the effective implementation of the DFC accountability and assurance framework, including an annual self-assessment of the effectiveness of internal controls. Member States are also requested to expedite the submission of the outstanding DFC reports.

12. The digital finance initiative will continue through 2022 and Member States are requested to provide the necessary support to implement the electronic payment processes and systems.

13. The Regional Committee noted this report.

## ANNEXES

**Annex 1: Implementation status of audit recommendations for the African Region (as of January 2021)**

Audit No.	Audit Title	No. of Audit Recs	CLOSED RECOMMENDATIONS			OUTSTANDING RECOMMENDATIONS			Remarks
			No. of Recommendations "Closed"		Total no. of "Closed" Recs	No. of "Open" Recs	No. of "In-progress" Recs	Total No. of outstanding Recs	
			As at 12 February 2020	12 February 2020 to 19 January 2021					
			(1)	(2)	(1) + (2)	(A)	(B)	(A) + (B)	
	<b>Internal Audit</b>								
17/1082	WHO Country Office in Niger	37	19	18	37	0	0	0	Audit closed during the period
17/1094	WHO Country Office in Congo	27	25	2	27	0	0	0	Audit closed during the period
17/1095	WHO Country Office in Equatorial Guinea	40	31	4	35	0	5	5	Implementation in progress
17/1097	Contracting and Procurement Services at the Regional Office for Africa	14	11	3	14	0	0	0	Audit closed during the period
17/1106	WHO Country Office in Cameroon	34	20	1	21	0	13	13	Implementation in progress
18/1126	WHO Country Office in Ethiopia	62	45	10	55	0	7	7	Implementation in progress
18/1127	WHO Country Office in Nigeria	32	30	0	30	0	2	2	Implementation in progress
18/1129	WHO Country Office in Liberia	39	30	6	36	0	3	3	Implementation in progress
18/1134	WHO Country Office in Chad	45	27	8	35	0	10	10	Implementation in progress
18/1155	Audit of the WHO Regional Office for Africa	28	0	10	10	10	8	18	Implementation in progress
19/1161	WHO Country Office in	54	19	31	50	3	1	4	Implementation in

Audit No.	Audit Title	No. of Audit Recs	CLOSED RECOMMENDATIONS			OUTSTANDING RECOMMENDATIONS			Remarks
	South Sudan								progress
19/1164-1	WHO Country Office in the Democratic Republic of the Congo	45	0	16	16	9	20	29	Implementation in progress
19/1164-2	Ebola Virus disease outbreak - Democratic Republic of the Congo	40	4	34	38	0	2	2	Implementation in progress
19/1167	WHO Country Office in Mozambique	52	13	33	46	3	3	6	Implementation in progress
19/1182	WHO Country Office in the Central African Republic	33	0	33	33	0	0	0	Audit closed during the period
20/1186	WHO Country Office in Kenya	30	0	0	0	17	13	30	Implementation in progress
20/1178	WHO Country Office in Guinea	10	0	0	0	10	0	10	Implementation in progress
20/1193	WHO Country Office in Burundi	13	0	0	0	13	0	13	Implementation in progress
	<b>Total internal audit recommendations</b>	<b>635</b>	<b>274</b>	<b>209</b>	<b>483</b>	<b>65</b>	<b>87</b>	<b>152</b>	
	<b>External Audit</b>								
EA-19-AF-54	Management letter on the audit of the WHO Country Office in Nigeria	12	6	6	12	0	0	0	Audit closed during the period
EA-19-AF-58	Management letter on the audit of the WHO Country Office in Uganda	24	0	24	24	0	0	0	Audit closed during the period
	Management letter on the audit of the WHO Country Office in Ethiopia	9	0	0	0	9	0	9	Implementation in progress
	Management letter on the audit of the WHO Country Office in South Sudan	12	0	0	0	12	0	12	Implementation in progress
	<b>Total external audit recommendations</b>	<b>57</b>	<b>6</b>	<b>30</b>	<b>36</b>	<b>21</b>	<b>0</b>	<b>21</b>	
	<b>GRAND TOTAL</b>	<b>692</b>	<b>280</b>	<b>239</b>	<b>519</b>	<b>86</b>	<b>87</b>	<b>173</b>	

**Annex 2: List of overdue DFC reports (March 2020 vs March 2021)**

Country	No. of overdue DFC reports as at 13 March 2020	No. of overdue DFC reports as at 31 March 2021	Change in No. of DFCs overdue	Overdue amounts in US\$ as at 13 March 2020	Overdue DFC amounts in US\$ as at 31 March 2021	Change overdue DFC amount US\$
Algeria	-	-	No DFC overdue	-	-	No DFC overdue
Angola	13	1	(12)	2 561 924	8 057	(2 553 867)
Benin	3	-	(3)	66 775	-	(66 775)
Botswana	-	-	No DFC overdue	-	-	No DFC overdue
Burkina Faso	-	-	No DFC overdue	-	-	No DFC overdue
Burundi	-	-	No DFC overdue	-	-	No DFC overdue
Cameroon	1	2	1	45 290	340 047	294 755
Cabo Verde	-	2	2	-	373 911	373 911
Central African Republic	11	3	(8)	584 665	121 520	(463 145)
Chad	-	-	No DFC overdue	-	-	No DFC overdue
Comoros	-	-	No DFC overdue	-	-	No DFC overdue
Congo	7	-	(7)	350 224	-	(350 224)
Côte d'Ivoire	-	-	No DFC overdue	-	-	No DFC overdue
Democratic Republic of the Congo	6	-	(6)	343 729	-	(343 729)
Equatorial Guinea	2	-	(2)	156 019	-	(156 019)
Eritrea	-	1	1	-	30 000	30 000
Ethiopia	5	-	(5)	414 285	-	(414 285)
Eswatini	-	-	No DFC overdue	-	-	No DFC overdue
Gabon	-	-	No DFC overdue	-	-	No DFC overdue
The Gambia	-	-	No DFC overdue	-	-	No DFC overdue
Ghana	2	-	(2)	21 635	-	(21 635)
Guinea	3	-	(3)	97 020	-	(97 020)
Guinea-Bissau	20	1	(19)	70 895	6 396	(64 499)
Kenya	-	-	No DFC overdue	-	-	No DFC overdue
Lesotho	-	-	No DFC overdue	-	-	No DFC overdue
Liberia	3	-	(3)	352 209	-	(352 209)
Madagascar	-	-	No DFC overdue	-	-	No DFC overdue
Malawi	-	-	No DFC overdue	-	-	No DFC overdue
Mali	1	6	5	7 849	132 472	124 623
Mauritania	8	1	(7)	97 158	33 397	(63 761)
Mauritius	-	-	No DFC overdue	-	-	No DFC overdue
Mozambique	7	1	(6)	860 568	39 250	(821 318)
Namibia	-	-	No DFC overdue	-	-	No DFC overdue
Nigeria	-	-	No DFC overdue	-	-	No DFC overdue
Niger	-	-	No DFC overdue	-	-	No DFC overdue
Rwanda	-	2	2	-	89 265	89 265
Sao Tome and Principe	2	-	(2)	31 735	-	(31 735)
Senegal	2	-	(2)	13 779	-	(13 779)
Seychelles	-	-	No DFC overdue	-	-	No DFC overdue
Sierra Leone	2	-	(2)	883 419	-	(883 419)
South Africa	1	1	-	414 364	58 652	(355 712)
South Sudan	-	-	No DFC overdue	-	-	No DFC overdue
Tanzania (United Republic of)	-	-	No DFC overdue	-	-	No DFC overdue
Togo	-	-	No DFC overdue	-	-	No DFC overdue
Uganda	-	-	No DFC overdue	-	-	No DFC overdue
Zambia	2	1	(1)	36 085	15 642	(20 443)
Zimbabwe	-	-	No DFC overdue	-	-	No DFC overdue
<b>TOTAL</b>	<b>101</b>	<b>22</b>	<b>(79)</b>	<b>7 409 627</b>	<b>1 248 609</b>	<b>(6 161 018)</b>