

# **World Health Organization (WHO): Seventy-Fourth World Health Assembly (74<sup>th</sup> WHA)**

Agenda 30: Audit and oversight matters

*30.1: Report of the External Auditor*

*30.2: Report of the Internal Auditor*

*30.3 External and internal audit recommendations: progress on implementation*

(384 words)



## **Thank you, Chair!**

India believes that a robust system of auditing has an important role in effective implementation of the WHO programmes. The audit highlights the areas of improvement to help WHO adopt a holistic approach and address systemic weaknesses in its control environment.

We thank the Member States for giving India the opportunity of serving as the External Auditor of WHO. For an authentic audit report, the regular involvement and engagement of the Member States in the process of audit (both pre and post-audit) may be helpful. Simultaneously, there is a need to devise methods for disclosing WHO's own 'cash and cash equivalent' and 'short-term investments' distinctly in the Statement of Financial Position, without compromising the efficiency and advantages of a pooled treasury.

It is important to develop an integrated, global response to address the risks of poor vendor management to eliminate any deficiency in quality assurance and technical evaluation. We also agree to the need for an adequate documentation and supplier performance evaluation through the external audit process.

For an internal audit to provide assurance and insights on risk and risk responses, it is important not to overlook compliance with the norms of ethics. The number of fraud allegations may be monitored by advanced use of data analytics, robotic process automation, and artificial intelligence to mitigate any further challenge and obtain reasonable assurance of financial statements and to be free of material misstatement caused by fraud or error.

Since abundant resources have been redirected towards health emergencies due to pandemic, there is a need for resource mobilization for health systems strengthening, and emerging areas, such as non-communicable diseases (NCDs) and climate change and health, to achieve the expected targets.

**Chair,**

India reiterates and strongly condemns the cases reported of sexual exploitation, abuse and harassment and appreciates WHO's efforts for providing training to non-staff members on its prevention. However, there is a need to ensure strong punitive as well as preventive efforts to monitor and emphatically establish zero tolerance to any form of sexual abuse, harassment or assault to make workplace conducive ensuring gender equality and safety for all workers.

We would like to urge all Member States to continue making robust efforts ensuring equitable access to quality healthcare to all with a time-bound action plans, recommendations and shared best practices.

**Thank you.**