

**Regional Committee for Africa****Original: English**Seventy-fifth sessionLusaka, Republic of Zambia, 25–27 August 2025Agenda item 16.17**Regional matters arising from WHO internal and external audit reports****Information document****Contents**

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## Background

1. The WHO Regional Office for Africa (WHO AFRO) is committed to advancing risk awareness and fostering a culture of accountability, building on the achievements of the Transformation Agenda of the World Health Organization Secretariat in the African Region 2015–2020.
2. The Secretariat has maintained a steadfast commitment to enhancing staff awareness and capacity in strategic risk areas, including the prevention of sexual exploitation, abuse and harassment (PRSEAH), anti-fraud and anti-corruption measures, and risk management. These capacity-building efforts have significantly strengthened WHO AFRO's internal control environment. In 2024, WHO AFRO conducted a first-of-its-kind training and certification course designed to complement WHO's efforts in enhancing staff awareness of mechanisms to prevent, detect and respond to fraud risks. Fraud remains one of WHO's principal risks, requiring coordinated approaches across all three levels of the Organization.
3. To support the implementation of the BMS project, which aims to integrate risk management with operational planning, WHO AFRO established a highly experienced team to lead the rollout of the System for Programme Management (SPM), including its risk management module.
4. WHO AFRO has advanced the implementation of the 2023–2025 global strategy on PRSEAH, focusing on fostering a zero-tolerance and speak-up culture, integrating PRSEAH into all health emergency response operations, ensuring victims' access to comprehensive support services, and strengthening partnerships with ministries of health to uphold accountability for sexual misconduct in joint WHO-government initiatives. Furthermore, as many as 1086 training and awareness-raising sessions were conducted, reaching over 1.1 million community members and 26 676 personnel from WHO, ministries of health and implementing partners across the Region.
5. In alignment with the WHO Risk Management Strategy's<sup>1</sup> three lines of assurance model, WHO AFRO has implemented a combined assurance model since 2022. This model has enhanced efficiency and cost-effectiveness in oversight and assurance work, providing comprehensive reviews that support compliance and risk maturity across budget centres. The corporate initiative through the core predictable country presence (CPCP) has strengthened decentralization with the establishment of a new regional hub in Dakar, Senegal. Additionally, since February 2025, five country offices now have dedicated compliance and risk management officers. These efforts are expected to facilitate agile support for the maturation of risk management practices."

## Progress made/actions taken

6. In 2024, the Office of Internal Oversight conducted five<sup>2</sup> internal audits in the African Region. All five audit reports received a rating of "partially satisfactory with some improvements needed", indicating areas for improvement in their internal control frameworks. These audit ratings reflect a continued positive trajectory in WHO AFRO's internal control environment since 2015 through the implementation of the Transformation Agenda.

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<sup>1</sup> WHO Corporate Risk Management Strategy (<https://www.who.int/publications/m/item/risk-management-strategy>).

<sup>2</sup> Internal audit reports for the following country offices: Ethiopia, Malawi, Mali, South Sudan and Zambia.

7. WHO AFRO places a premium on the effective and sustained implementation of audit recommendations. As of 31 January 2025, a total of 313 out of 338 recommendations issued since 2021 (93%) have been closed. Of the 78 outstanding recommendations, 80% pertain to four audit reports<sup>3</sup> issued in 2024, while the remaining 20% relate to longstanding recommendations from the Cameroon (2022) and Zimbabwe (2021) country offices.

8. Despite operational challenges posed by multiple emergency responses, the WHO Country Office in the Democratic Republic of the Congo, which received an unsatisfactory audit rating in 2023 (final report issued in April 2024), has closed 30% of its 56 audit recommendations, with 70% currently in progress. WHO AFRO is supporting Management to ensure the timely closure of all recommendations.

9. WHO AFRO has implemented all 30 external audit recommendations<sup>4</sup>, which are currently pending review by the external auditors.

10. As of 31 December 2024, investigations related to sexual exploitation and abuse and fraud accounted for 55% of all reported cases.

11. In 2023 and 2024, quality assurance reviews of Direct Financial Cooperation (DFC) were conducted at 10 country offices, covering risk-based and sampled expenditures totalling US\$ 6.2 million. Of this amount, US\$ 700 000 (10%) were deemed unjustified<sup>5</sup>. In response, the Ghana and Rwanda country offices implemented corrective actions and reimbursed a total of US\$ 24 000. WHO AFRO will leverage this positive trend to reinforce accountability among Member States receiving DFC transfers from country offices.

12. WHO AFRO actively engaged with the Global Risk Management Committee to develop appropriate responses to WHO's principal risks affecting programme delivery in the Region. Risk reporting and monitoring of WHO AFRO's significant and severe risks and their linkages to second- and third-line oversight reporting have consistently featured on the agenda of the Regional Compliance and Risk Management Committee.

13. The 2024 PRSEAH annual comprehensive risk assessment was recently completed in all 47 Member States of the African Region. Resulting mitigation actions have been incorporated into the 2025 PRSEAH country office action plans for implementation. Additionally, over 80% of WHO implementing partners in very high-risk countries<sup>6</sup> within the African Region have been evaluated using the United Nations joint implementing partner capacity assessment tool and registered in the United Nations Partner Portal.

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<sup>3</sup> Internal audit reports issued in 2024 for the following country offices: Democratic Republic of the Congo, Ethiopia, Mali and Malawi.

<sup>4</sup> External audit recommendations for the following budget centres: WHO AFRO, Republic of the Congo, and Nigeria.

<sup>5</sup> Expenditures classified as unjustified include the following: unavailable supporting documents, ineligible expenditures, and invalid supporting documents.

<sup>6</sup> The following countries are classified as very high risk: Central African Republic, Democratic Republic of the Congo, Ethiopia, Mali and South Sudan.

14. From April 2024 to January 2025, outstanding Direct Financial Cooperation (DFC) reports decreased by 18% (from US\$ 3.3 million to US\$ 2.7 million) across 10 budget centres, with two reports over 500 days old. Among the outstanding reports are two DFCs in Guinea Bissau, accounting for approximately 4% of total outstanding expenditures, which were closed before the justification of US\$ 77 000, as well as three reports in the Central African Republic totalling US\$ 25 000 in ineligible expenditures.

15. Since 2020, WHO AFRO has maintained a steady growth trajectory in supporting countries to implement digital payments for health workers engaged in field campaigns. The number of implementing Member States has increased from 23 in March 2024 to 25 in January 2025. Since its inception in 2020, the WHO AFRO Digital Finance Team (DFT) has supported 89 polio campaigns, digitizing payments to over 2.1 million workers across 22 African countries, with US\$ 74.6 million successfully processed. In recognition of these groundbreaking achievements, the team received the 2024 Director-General's Team Award for Excellence<sup>7</sup>. The adoption of digital payment solutions has improved the timeliness of payments, enhanced health worker satisfaction, strengthened accountability, and reduced cash-handling risks (Table 3 of the Annexes).

### Issues and challenges

16. Key challenges in 2024 included long-outstanding DFC reports, recurring audit findings related to procurement management, and inconsistencies in the execution of regular first-line assurance activities during programme implementation. Additionally, the approval in March 2024 of the enhanced delegation of authority is expected to amplify risks across country offices. Mitigation strategies have been developed accordingly.

### Next steps

17. Member States should:

- (a) collaborate with WHO country offices to facilitate the implementation of the DFC accountability and assurance framework; and
- (b) continue the collaboration with WHO to ensure the timely submission of DFC reports.<sup>8</sup>

18. The Secretariat will:

- (a) continuously assess risks arising from the enhanced delegation of authority and develop appropriate and effective mitigation measures;
- (b) support country offices in conducting capacity assessments of DFC implementing partners and applying risk mitigation strategies in line with WHO policies on managing implementing partners and assurance activities;
- (c) continue to monitor the timely submission of DFC reports and the implementation of audit recommendations; and
- (d) support country offices in deploying digital payment systems to strengthen health programme delivery.

19. The Regional Committee noted this report.

<sup>7</sup> Link to the DG's Award to the team: [Awards for Excellence 2024 – Congratulations to all Awardees](#)

<sup>8</sup> This is in line with our commitment to improving donor reporting and ensuring transparency in the use of funds entrusted to WHO.

## Annexes

**Table 1: Implementation status of audit recommendations in the African Region  
(1 January–31 December 2024, as of 30 June 2025)<sup>9</sup>**

Audit No.	Audit title	No. of recommendations	Closed recommendations			Outstanding recommendations			Remarks
			No. of recommendations "closed"		Total 'closed' at the end of the reporting period	'Open'	'In progress'	Total outstanding	
			"Closed" as at 31/01/25	'Closed' during reporting period					
			(1)	(2)					
Internal audit									
21/1206	WHO in Zimbabwe	32	27	4	31	0	1	1	Implementation in progress
21/1208	General Management and Coordination Cluster at the WHO Regional Office for Africa	24	0	24	0	0	0	0	Audit closed
21/1210	WHO in Nigeria	39	0	39	39	0	0	0	Audit closed
22/1229	WHO in Burkina Faso	28	0	28	28	0	0	0	Audit closed
22/1240	WHO in Cameroon	24	0	22	22	0	2	2	Implementation in progress
22/1241	WHO in Sierra Leone	11	0	11	11	0	0	0	Audit closed
23/1256	WHO in Ghana	11	0	11	11	0	0	0	Audit closed
23/1247	Integrated audit of the Emergency Preparedness and Response Cluster at the Regional Office for Africa	45	0	45	45	0	0	0	Audit closed
23/1261	WHO in Malawi	17	10	7	17	0	0	0	Audit closed
23/1260	WHO in Ethiopia	20	0	18	18	0	2	2	Implementation in progress
23/1266	WHO in the Democratic Republic of the Congo	56	16	13	29	0	27	27	Implementation in progress
24/1227	WHO in Mali	16	2	14	16	0	0	0	Audit closed
24/1284	WHO in Zambia	15	0	12	0	0	0	3	New report issued in Q1 2025
	Total internal audit recommendations	338	55	248	267	0	32	35	
External audit									
Management letter on the audit of the WHO Country Office in Congo-2023		12	0	12**	12	0	0	0	External audit Management letters issued in 2024

<sup>9</sup> Data analysis for reporting purposes performed as of 30 June 2025.

Audit No.	Audit title	No. of recommendations	Closed recommendations			Outstanding recommendations			Remarks
			No. of recommendations "closed"		Total 'closed' at the end of the reporting period	'Open'	'In progress'	Total outstanding	
			"Closed" as at 31/01/25	'Closed' during reporting period					
			(1)	(2)	(1) + (2)	(A)	(B)	(A) + (B)	
	Management letter on the audit of the WHO Country Office in Nigeria-2023	15	0	15**	15	0	0	0	
	Management letter on the audit of the WHO Regional Office for Africa-2023	16	0	16**	16	0	0	0	
	<i>Total external audit recommendations</i>	43	0	43	43	0	0	0	

\*\* WHO AFRO has implemented all 43 WHA-tagged external audit recommendations; however, they are still pending review by the external auditors

**Table 2: Number of overdue DFC reports by country (as of 31 January 2025)**

Overdue Direct Financial Cooperation (DFC) reports			
Period	Number of overdue reports	Value of overdue DFC reports (US\$)	Number of budget centres affected
31-Mar-2016	1861	87 179 505	43
31-Mar-2023	113	5 964 129	20
23-Apr-2024	36	3 305 959	12
31 Jan-2025	36	2 731 847	10

**Table 3: Polio campaign workers paid via mobile money (1 January–31 December 2024)**

#	Countries	Database size	No. of campaigns	Beneficiaries paid	Amount paid (US\$)	Scope of payment
1	Benin	89 335	2	17 664	424 293	10 municipalities
2	Botswana	3000	2	4416	269 137	Nationwide
3	Burkina Faso	84 344	-	-	-	-
4	Cameroon	194 569	-	-	-	-
5	Congo	4573	2	4573	94 938	2 regions
6	Democratic Republic of the Congo	413 616	14	495 646	13 562 996	19 provinces
7	Côte d'Ivoire	116 145	13	190 018	5 180 925	Nationwide
8	Gambia	6784	2	3930	346 217	Nationwide
9	Ghana	100 900	1	1100	34 748	5 districts
10	Guinea	20 000	3	57 671	2 964 352	Nationwide
11	Kenya	78 887	3	43 774	3 103 277	9 counties
12	Liberia	14 662	2	13 449	979 269	-
13	Madagascar	137 137	3	107 892	1 754 092	Nationwide
14	Malawi	21 687	4	57 912	2 776 392	29 districts
15	Mali	53 532	4	79 604	1 960 704	49 DS
16	Mozambique	118 832	3	78 367	2 829 334	4 provinces
17	Nigeria	600 195	10	635 359	9 999 397	18 states
18	Rwanda	18 000	2	35 064	1 403 456	Nationwide
19	Sierra Leone	76 235	4	19 375	1 183 983	16 districts
20	South Sudan	9695	3	6594	184 213	9 counties
21	United Republic of Tanzania	119 714	4	205 244	16 877 771	Nationwide
22	Togo	27 616	-	-		--
23	Uganda	179 949	1	19 397	359 975	49 districts
24	Zambia	1031	3	1525	676 601	4 provinces
25	Zimbabwe	37 809	4	119 281	9 475 744	8 provinces
	<b>Total</b>	<b>2 528 247</b>	<b>89</b>	<b>2 197 855</b>	<b>76 441 811</b>	-
Percentage of registered health workers paid: 88%						