



WORLD HEALTH ORGANIZATION OFFICE OF INTERNAL OVERSIGHT SERVICES

Mission

1. The Office of Internal Oversight Services (IOS) is established by the Director General under Financial Regulation XII and further defined in Financial Rule XII.
2. The mission of IOS is to provide independent and objective audit, investigation and advisory services designed to add value and improve the Organization's operations and to enhance the integrity and reputation of the Organization.

Scope of Work

3. All systems, processes, operations, functions and activities of the Organization are subject to IOS review and oversight.
4. IOS is the sole unit within WHO to perform, manage, or authorize others to perform or manage internal audits and investigations, unless otherwise requested by the Director General under paragraph 22 below.

a. Internal Audit

5. Internal Audit is an independent, objective assurance and advisory activity designed to add value and improve the Organization's operations. It helps the Organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes, to provide reasonable assurance that:
 - Risks are appropriately identified and managed;
 - Interaction with the various "governance" groups within the Secretariat occurs in accordance with all relevant rules;
 - Significant financial, managerial, programmatic and operating information is accurate, reliable, and timely;
 - Staff and other personnel act in compliance with WHO regulations, rules, policies, standards and procedures;
 - Resources are acquired economically, used efficiently, and adequately protected;

- Programmes, plans, and objectives are achieved and contribute to sustainable results; and
 - Quality and continuous improvement are fostered in the Organization's control processes.
6. IOS shall conduct its internal audits based on a flexible annual audit plan, developed using risk-based methodology, including risks or control concerns identified by management, and after review and approval by the Director-General.

b. Investigations

7. The investigation function supports the Organization in managing the risk of fraud and other wrongdoing by providing risk-based, value-added, timely, and result-oriented investigations, and by contributing to the prevention, detection and deterrence of wrongdoing, including fraud, waste, sexual misconduct and all forms of abuse.
8. IOS shall assess and investigate indications of misconduct, such as fraud, corruption, collusion, theft, sexual misconduct, workplace harassment and abuse, retaliation, and other acts or omissions, which are contrary to the general obligations of WHO staff and other personnel.
9. IOS may also assess and investigate indications of fraud, corruption, sexual misconduct and other wrongdoing by contractors, implementing partners and other third parties committed to the detriment of WHO, and which are contrary to the terms and conditions of their contractual agreements with WHO.
10. IOS shall report the results of its investigation work to the Director-General, Regional Director, and relevant responsible managers, and make recommendations for action.
11. IOS shall also report to relevant responsible managers and the Director-General and/or Regional Director on weaknesses in controls and processes, deficiencies in regulatory frameworks or other opportunities for improvement identified in the course of its investigations, with recommendations for addressing them.

c. Advisory Services

12. IOS may provide advisory services to WHO management to the extent that IOS' independence and objectivity are not compromised. Such provision is based on IOS' knowledge of governance, risk management and controls, and of WHO activities. IOS may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process.
13. IOS may provide assurance services where it had previously performed advisory/consulting services, provided the nature of the advisory/consulting service did not impair objectivity and provided individual objectivity is managed when assigning resources to the engagement.

14. IOS shall undertake the provision of advisory services in conformance with relevant professional standards.

d. Other Services

15. The Director IOS, or his/her designee, may assist in negotiations concerning draft agreements involving WHO and provide input regarding WHO's obligations related to internal audit and investigation in related forums reflecting the Organization's interests.

Hosted entities

16. Any of the above services may be provided to the entities hosted by WHO, subject to specific arrangements, as appropriate.

Independence

17. The Director IOS shall report and is accountable to the Director-General, without prejudice to operational independence in the performance of his/her duties. IOS shall be free from interference in determining the scope of its audits and investigations, performing related work, and reporting related results.
18. The Director IOS is appointed by the Director-General after consultation with the Executive Board. Termination of the Director IOS, shall also require the approval of the Executive Board. The position of Director IOS is subject to a single term of a maximum of 7 years, with no right of employment in another function.
19. IOS shall be provided with the necessary resources, including appropriately trained and experienced professionals, to fulfill its responsibilities under this Charter and maintain its independence. The resources allocated to IOS are approved by the Director-General based on the request submitted by the Director IOS in accordance with the strategy and annual work plan, and in consultation with the Independent Expert Oversight Advisory Committee (IEOAC), as necessary. The Director IOS shall have managerial responsibility and control over the human and financial resources of the Office, while abiding by the WHO rules and regulations.
20. The Director and staff of IOS shall abide by the WHO Code of Ethics and shall at all times maintain and safeguard their independence, objectivity and professionalism in fulfilling their responsibilities. The Director and staff of IOS shall avoid situations of conflict of interest, or which may otherwise impair their judgment, in relation to the responsibilities assigned to them. IOS staff members shall annually file a statement of their objectivity and independence.
21. In order to preserve independence so that they can carry out audit work objectively and render impartial judgments, the staff of IOS shall have no managerial authority over, or responsibility for, any of the activities they audit or investigate, and shall not perform any other operational functions for WHO.

22. Any allegation of misconduct against IOS staff members or its Director shall not be investigated by IOS but shall be reported to the Director-General, who shall inform and seek advice from the IEOAC Chair on how to proceed. If required, any investigation shall be referred to another United Nations investigations office or to another appropriate external investigative entity or investigator, with resulting outcomes reported to the Director-General. For cases involving the Director, IOS, the Director-General will inform and provide the IEOAC Chair with results of any completed investigation and, taking into account the advice of the IEOAC, either close the case or initiate disciplinary proceedings, subsequently informing the Chair of the IEOAC and the Chair of the Executive Board. Should termination be required, the Director-General shall consult the Executive Board.
23. Allegations of misconduct against the Director-General shall not be investigated by IOS. Any such allegations requiring an investigation shall be referred to the IEOAC and handled in accordance with the process approved by the governing bodies.

Authority

24. In carrying out their activities and responsibilities, and with strict accountability for confidentiality and safeguarding records and information, IOS shall have full, free and prompt access to all records, property, personnel, operations and functions within the Organization which in IOS' opinion are relevant to the subject matter under review.
25. Staff and personnel at all levels are required, within the applicable due process framework, to cooperate fully with IOS and to promptly make available any relevant material or information (stored electronically or otherwise) requested by IOS staff during the course of authorized audits and investigations. Staff and personnel are not required to inform, or seek approval from their supervisors before extending their cooperation to IOS.
26. IOS shall also be allowed access by vendors, implementing partners, and/or other contracted third parties, to the records, property, personnel, documents and information pertaining to their contractual relationship with WHO, which IOS consider to be pertinent to its work, subject to appropriate terms and conditions being included in their contractual agreements with WHO.
27. IOS is authorized to communicate directly with all staff, including all levels of management, pursuant to the discharge of their responsibilities. Director IOS shall be advised timely of any breakdown in the Organization's control system or allegation of suspected misconduct.
28. IOS shall be available to receive complaints or information concerning possible wrongdoing from anyone, including directly by the concerned individual or entity. IOS shall have direct access to reports of potential wrongdoing submitted through the WHO Integrity Hotline.

Responsibility

29. The Office, under the authority of Director IOS, is responsible for:

- Developing a flexible annual audit plan using a risk-based methodology, including risks or control concerns identified by management, and submitting the plan to the IEOAC for review and to the Director-General for review and approval.
- Performing audits, investigations and other oversight work with due professional care and in accordance with accepted professional auditing and investigative standards.
- Reporting results of its work and making recommendations to the Director-General, relevant Regional Director(s) or other manager(s) responsible for action, with a copy to the Director-General.
 - Audit reports shall also be shared with the External Auditor and the IEOAC. At the request of Director IOS, any such report shall be submitted to the Executive Board, together with the Director-General's comments thereon.
 - The results of its investigation work shall be reported to the Director-General, Regional Director, and relevant responsible managers, including recommendations for action.
 - The disclosure of reports to external parties outside of WHO is regulated by the Organization's information disclosure policy.
- Conducting adequate follow-up on its recommendations to determine whether effective action has been taken by management within a reasonable time. Director IOS shall periodically report on situations where adequate, timely corrective action has not been implemented.
- Submitting an annual summary report to the Director-General with a copy to the External Auditor and the IEOAC on IOS' activities, including their orientation, scope and significant findings. The report shall be submitted to the World Health Assembly together with comments deemed necessary.
- Coordinating auditing activities by cooperating with the External Auditor, the Evaluation and Learning unit, Compliance Risk management and Ethics, and other relevant units to ensure effective audit coverage and to minimize duplication of efforts, with due regard for each party's responsibilities.
- Maintaining and strengthening IOS' technical competence and professional standing through the selection and maintenance of a cadre of staff members with adequate skills, experience and qualifications, the provision of adequate professional training to its staff and the development of an internal quality assurance programme, including the setting of key performance indicators.
- Conducting independent assessments of IOS activities periodically, as required by the standards set out by the IIA and the Conference of International Investigators.

- Cooperating with the Internal Audit and Investigation Services of other United Nations system organizations or Partner entities, IOS shall initiate and/or participate in joint audits of inter-agency activities, and/or investigations as relevant to the Organization's interest.

Standards for audits and investigations

30. IOS shall conduct its internal audits in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors (IIA), and relevant practices promulgated by the United Nations Representatives of Internal Audit Services (UNRIAS).
31. IOS shall conduct investigations in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the Conference of International Investigators, relevant WHO rules, policies, and guidelines, and relevant practices promulgated by the Representatives of Investigations Services of the United Nations (UNRIS).

Revision of the Charter¹

32. This Charter shall be reviewed every three years or more often, if required. Any revision shall be approved by the Director-General, in consultation with the IEOAC, and brought to the attention of the Executive Board.
33. Director IOS may issue additional operational directives, policies and guidelines as necessary to complement this Charter and accomplish IOS' mission.

Approved by:



Dr Tedros Adhanom GEBREYESUS
Director-General

¹ Version effective January 2024