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REPORT OF THE AUDIT COMMITTEE OF PAHO

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I. THE PAHO AUDIT COMMITTEE

Role and Function of the Audit Committee

1. The 49th Directing Council of the Pan American Health Organization (PAHO) established the Audit Committee in 2009 under Resolution CD49.R2, Establishment of the Audit Committee of PAHO. The Audit Committee held its first meeting in November 2010. Members of the Audit Committee are appointed in their personal capacity to serve no more than two full terms of three years each. Current members of the Audit Committee are Martín Guozden, reappointed for a second three-year term in 2021; Alan Siegfried, re-appointed for a second three-year term in 2022; and Clyde MacLellan, appointed in 2020, who is finishing his tenure in June 2023. Chairmanship of the Audit Committee rotates on an annual basis among the three members. Mr. Martín Guozden is the current Chair.

2. The concept of an audit committee is a normal and internationally accepted best practice in both the private and public sectors and is now well established throughout the United Nations (UN) system. The PAHO Audit Committee contributes to strengthening the Organization's governance, accountability, transparency, and stewardship and assists the Director and Executive Committee in fulfilling their oversight responsibilities. To ensure effectiveness, the PAHO Audit Committee members are experts of the highest integrity who are both impartial and fully independent of the organization they serve. The three current members of the PAHO Audit Committee collectively provide, inter alia, expertise in the processes of governance and accountability, external audit, internal audit, internal control, risk management, financial management and reporting, accounting, monitoring and evaluation, planning and budgeting, and ethics and integrity. All three members have extensive senior-level experience in the UN system and/or other international and national public sector bodies. Their only relationship to PAHO is through the Audit Committee, and they receive no remuneration for their work beyond travel expenses.

3. In accordance with its Terms of Reference (TORs), the Audit Committee provides advice to the Director of the Pan American Sanitary Bureau (PASB, or the Bureau) and also to PAHO Member States through the Executive Committee. The work of the Audit Committee is conducted in accordance with internationally accepted best practices. It normally comes together twice a year for a two-day meeting, at which it meets with the Director, senior management, and other staff members, as well as with the Auditor General and the External Auditor. In addition, the Audit Committee reviews documents and policies provided at its meetings, receives briefings and presentations, and holds closed/executive/private sessions with certain presenters, without members of management. It may, if needed, visit PAHO/WHO Representative (PWR) Offices and Centers. The last time that the full Audit Committee visited a PWR Office or Center, to help better understand PAHO operations, was in March 2013. In November 2022, the Chair of the Audit Committee visited the PWR Office in Chile, accompanying the external auditors.

4. An important aspect of the Audit Committee is that it is advisory and does not conduct investigations or perform external or internal audits. It is not responsible for the operation or effectiveness of internal controls, financial or risk management, or any of the other areas of operation that it reviews. The Audit Committee is not a substitute for the functions of the Director or the Executive Committee or its Subcommittee on Program, Budget and Administration.

Reporting Period

5. This annual report covers the Audit Committee's work at its 24th Session in November 2022 (fall session) and 25th Session in April 2023 (spring session).

6. As a general rule, for each meeting, an agenda is agreed upon and a schedule is adopted for the open and closed sessions (the latter to discuss confidential and sensitive matters). After each meeting, the Audit Committee prepares minutes with comments and recommendations for the Director. An annual report is prepared for submission to the Executive Committee for its June meeting each year. This report is a synopsis of the main topics and issues that have been discussed and contains what the Audit Committee considers to be its most important findings and recommendations. The current practice for the Audit Committee is to prepare its annual report for the period July to June. During the Audit Committee Self-Assessment meeting in April 2023, the members of the Audit Committee discussed the opportunity to change the reporting period from January to December of each year.

7. From 2015 up to the time of the 170th Session of the Executive Committee (CE170), the Audit Committee issued 78 recommendations to the Bureau, 76 recommendations had been closed prior to the 172nd Session of the Executive Committee (CE172). The Audit Committee acknowledged the work done by management and agreed to close more recommendations during the period covered in this report, clarifying the actions necessary to accomplish this outcome. The Audit Committee also requested that the Bureau ask for clarification regarding recommendations when necessary. The Bureau took note of the updated status of recommendations, which is reflected in the table below.

Table 1. Status of Recommendations Made by the Audit Committee since 2015

Year issued	Recommendations				
	Issued as of CE170	Closed as of CE170	Issued during the Period	Closed during the Period	Open as of CE172
2015–2018	63	63	-	-	-
2019	8	7	-	1	-
2020	1	1	-	-	-
2021	4	1	-	1	2
2022	2	-	3	2	3
2023	-	-	6	-	6
Total	78	72	9	4	11

Note: There are four recommendations that have been combined/tracked with other recommendations. These recommendations have only been counted once.

8. The Audit Committee closed one recommendation during its 24th Session and three recommendations during its 25th Session.

II. FINANCIAL SITUATION OF PAHO

9. In 2023, the Audit Committee was briefed on the financial situation of PAHO and the draft financial report of the Director for 2022. In 2022, the total revenue of PAHO had declined but was still above pre-pandemic levels. Impact from the pandemic response could still be seen in the increase in PAHO voluntary contributions. However, the decrease in procurement on behalf of Member States through the Revolving Fund for Access to Vaccines and the Regional Revolving Fund for Strategic Public Health Supplies marked the unwinding of the pandemic response. Assessed contributions had been the same as in the two previous years, and as of April 2023 there were still US\$65 million¹ outstanding. This had led the Organization to rely heavily on the Working Capital Fund, fully utilizing the \$50 million balance. The Bureau continued to encourage Member States to pay their assessed contributions in a timely manner.

10. The Audit Committee discussed linking core revenues to core expenses in future presentations to provide more information on the sustainability of the core budget, telling a more concise story of how PAHO manages its fiscal resources. This would also sensitize Member States to the impact that the delay in payments of assessed contributions has on the Organization's finances. The Bureau responded that this approach was being considered. The Audit Committee also asked whether changes would be proposed to assessed contributions for 2024. The Bureau responded that, for the Program Budget 2024–2025, the Director had decided not to propose an increase in assessed contributions considering the impact of the pandemic and high inflation, as well as the fact that WHO would propose a 20% increase for the same biennium. Lastly, the Audit Committee asked how increases in salaries in the Organization would be managed without increases in

¹ Unless otherwise indicated, all monetary figures in this report are expressed in United States dollars.

assessed contributions. The Bureau responded that the Director was working with the Departments of Planning, Budget and Evaluation and of Human Resources Management to review all outstanding positions in order to decide which ones should be put on hold. The Bureau also provided supplementary materials related to this item at the Audit Committee's request. The Audit Committee thanked the Bureau for the information and recommended providing additional details on the financial sustainability of its activities, excluding those related to revolving funds and voluntary contributions and including how inflation would impact PAHO services to Member States. The Audit Committee also requested that the Bureau provide additional information on the human capital of the Organization.

III. PROGRAM, BUDGET AND EVALUATION

11. Effective 16 July 2020, the Office of Internal Oversight and Evaluation Services was renamed the Office of Internal Audit (OIA), given that the evaluation function previously assigned to the former office was transferred to the Department of Planning and Budget, subsequently renamed the Department of Planning, Budget and Evaluation. The objective was to help ensure the inclusion of evaluation in the Bureau's planning cycle and, hopefully, to allow the Bureau to make active use of the findings of future evaluations.

12. The Bureau provided an update on the work of the evaluation function. The PAHO Evaluation Policy had been approved in May 2021. Since then, a few responsibilities had been added to the evaluation function, including: *a)* commissioning and managing evaluations; *b)* coordinating, supporting, and hiring evaluation teams and firms; *c)* assuring overall quality of evaluations; and *d)* chairing the evaluation reference group (ERG) for corporate evaluations. Other updates included revamping the evaluation intranet page, launching the Evaluation Handbook, launching the Evaluation Platform as a repository for past and new evaluations, and conducting increasing awareness and capacity building activities. These measures had been intended to enhance the evaluation culture within the Organization. As for corporate evaluations, three were ongoing—including one on the PAHO response to COVID-19—and a fourth was being designed to be conducted in 2023. The evaluation function had also been supporting WHO evaluations approved by the PASB Director and decentralized PAHO evaluations. The Audit Committee asked whether 100% of evaluations would be outsourced. The Bureau responded that, while internal evaluation resources and capacities were being built, the idea was to outsource most evaluations. The Audit Committee thanked the Bureau for the information and looked forward to receiving updates on completed evaluations following the new evaluation policy.

13. The Bureau provided an end-of-biennium assessment of the PAHO Program Budget 2020–2021, which was the first interim report on the implementation of the PAHO Strategic Plan 2020–2025. Although the overall Program Budget 2020–2021 had been overfunded at 112%, the implementation of the Strategic Plan had been significantly impacted by the COVID-19 pandemic and the financial crisis. Only nine of the 35 impact indicator targets were on track, and overall progress was at risk. However, progress at

outcome and output levels had been satisfactory, and the Organization still had two years to recover and accelerate the implementation of the Plan. Targeted and innovative actions and implementing lessons learned during the pandemic, such as opportunities related to telework, would be essential to accomplish this. Uneven financing of base programs, especially in priority outcomes, remained a challenge.

14. The Audit Committee asked what was being done to remedy the uneven financing of base programs. The Bureau responded that this was being constantly monitored, including the allocation of flexible funds to priorities, where possible. It was also stressed that receiving assessed contributions on time was critical to this end and that PAHO continued to work with Member States in this regard. Additional flexible funds from WHO and redirected internal funds were also important. When asked about the potential impact of inflation, the Bureau responded that this was being analyzed and would be considered for the 2024–2025 planning and budgeting.

IV. INVESTIGATIONS AND ETHICS MATTERS

15. The Chief Investigator provided an update on the Investigation Protocol (Recommendation AC18.3) and briefed the Audit Committee on activities performed by the Investigations Office (INV) in 2022. The review of the Investigation Protocol considered recent developments that required a holistic consideration of PAHO policies and procedures.

16. The Audit Committee expressed concern over: *a*) what it perceived as a new policy on how interviews were conducted during investigations, as reflected in the revised Investigation Protocol; *b*) a potential uptick in misconduct allegations as staff returned to in-person work; and *c*) the separation between the fact-finding and decision-making roles in investigations, which might pose challenges to gathering data for the full cycle of investigations. The Chief Investigator responded that a definitive response to these issues could not be given, as revisions to the Investigation Protocol would change many of the procedures. The Audit Committee requested updates on this matter as the new Investigation Protocol was operationalized.

17. The Chief Investigator briefed the Audit Committee on the work undertaken by INV, including recent trends and achievements. Regarding recent investigation activities, in 2022, INV had received 43 reports, marking the first increase in reports since the start of the COVID-19 pandemic, a trend that was expected to continue. INV had received two reports on sexual harassment, following no such reports since 2018. The Chief Investigator noted that this seemed strongly indicative of the impact of senior management's efforts in informing staff about the importance of reporting and providing reassurance that allegations of sexual misconduct would be addressed without retaliation. INV had also organized training on investigating sexual harassment (jointly with the Inter-American Development Bank, the International Monetary Fund, and the World Bank) based on the UN Investigator's Manual for Investigation of Sexual Harassment Complaints, which had been issued to standardize sexual harassment investigations across the UN System.

Awareness raising activities were conducted in two PWR Offices, with over 80 participants. Lastly, INV had been working with members of the PAHO Integrity and Conflict Management System (ICMS)² to update and simplify the PAHO Helpline, in order to make it easier for people to submit complaints.

18. The Audit Committee recommended that the Bureau provide a timeline for INV to receive a peer review that would include opportunities to enhance its functions in accordance with good practices of peer UN investigations offices. In this regard, the Chief Investigator noted that INV and the Director had agreed on a timeline for a peer review, which was presented to the Audit Committee. The peer review exercise would take place in the third quarter of 2024 and the draft and final report would be completed in the last quarter of 2024. The Chief Investigator noted that this timeline would allow INV to implement the revised Investigation Protocol and reevaluate some of its procedures.

19. The Audit Committee asked whether the peer review would be conducted by a professional firm or by volunteers from the Conference of International Investigators (CII). The Chief Investigator responded that he would be open to either arrangement, noting that a third option for the peer review would be a hybrid one, with some members from the UN community, familiar with UN processes, and some external members. Information on past peer review exercises was being curated to aid in this decision.

20. The Ethics Program Manager provided the Audit Committee with an overview of the work of the Ethics Office (ETH) in 2021. During that year, ETH completed consultations with personnel on a wide range of topics, marking the second-highest number of consultations received in a single year. The 2021 Ethics and Climate Survey had revealed the need to make improvements in certain areas, including increasing staff trust in reporting, raising awareness of reporting mechanisms—most notably the PAHO Helpline—and improving transparency. Regarding the Climate Survey, an action plan was being developed to address survey results and recommendations, which would include fostering a speak-up culture across the Organization, increasing trust, and promoting the fair treatment of personnel across all levels. It was envisioned that another climate survey would be carried out in late 2023, and that the previous 2021 survey would then be used as a benchmark for comparative purposes.

21. In order to reduce the possibility of conflicts of interest prior to appointments, ETH had expanded its declaration of conflicts of interest program in 2021 to include candidates under recruitment and consultants. Training on a wide range of ethics-related topics had been conducted across the Organization, and in-person training activities had resumed. Since 1 March 2022, the Ethics Program Manager had also served as the PAHO Ombudsman.

² The ICMS has the following members in addition to the Investigations Office: The Ethics Office (the Chair), the Office of the Ombudsman, the Office of the Legal Counsel, the Department of Human Resources Management, the Information Security Officer, the Office of Internal Audit, the Board of Appeal, and the PAHO/WHO Staff Association.

22. The Ethics Program Manager provided updates on the Prevention and Response to Sexual Exploitation, Abuse and Harassment (PRSEAH) in PAHO. During 2022, ETH had also been assigned responsibility for the Diversity, Equity and Inclusion (DEI) initiative, and had been working to develop a DEI curriculum for PAHO. Future actions envisioned by ETH included: *a)* developing an action plan/strategy on PRSEAH, separate from that of WHO; *b)* developing a comprehensive policy to address all forms of sexual misconduct; *c)* establishing integrity focal points in every PWR Office and Center, perhaps by expanding the role of existing PRSEAH focal points; and *d)* finalizing the new Code of Ethical Principles and Conduct.

23. The Audit Committee asked for more information on actions that would be taken to address the results of the 2021 Ethics and Climate Survey at a future meeting.

V. INFORMATION SECURITY

24. In 2023, the Audit Committee was officially introduced to the new Information Security Advisor. He updated the Audit Committee on: *a)* the main elements of the Information Security Program for 2023–2024; *b)* Information Security Metrics, with a focus on the recent addition of vulnerability and patch management metrics; *c)* information security positions and the status of the hiring process; and *d)* how information security fits into the information technology (IT) strategy and information security (InfoSec) policies and controls.

25. Although the Bureau had managed approximately the same number of cybersecurity incidents since the previous session of the Audit Committee, there had been a slight increase in the severity of incident types, particularly malicious files and spear phishing attacks. Response time to incidents had improved due to the new information security resource assigned to defensive security, the centralization and standardization of security operations, and an alert fine-tuning process, which had been part of the Security Operations Center reengineering process. The Bureau had also been implementing a mobile device management system and an internal dashboard to support threat and vulnerability management.

26. User awareness and cybersecurity training had been conducted, and compliance had increased due to the implementation of reminders for noncompliant users and their supervisors. Additionally, phishing simulation exercises had been conducted and had been the most successful to date. The Audit Committee thanked the Bureau for the presentation and asked whether it was possible to further increase compliance with cybersecurity training. The Audit Committee recommended that the Bureau continue to convey an aim of 100% compliance in order not to lose the progress that had been achieved.

27. Regarding the risks posed by shadow IT systems, the Bureau responded that it was actively working to define the data and technology architecture going forward, in order to have a more comprehensive approach in new projects being developed. A list of current systems and databases had also been developed to facilitate the enforcement of data

standards across platforms, as well as the inclusion of these systems in assessments (i.e., regular penetration tests and vulnerability tests).

VI. ENTERPRISE RISK MANAGEMENT AND THE PASB MANAGEMENT INFORMATION SYSTEM

28. The Bureau provided the Audit Committee with an update on the major developments to the PASB Management Information System (PMIS), implemented in the period covered by this report. These developments included: *a)* new functionalities, such as robotic process automation of procurement processes, automation of Workday testing, and modernization of the Strategic Planning and Monitoring System, of COVID-19 vaccine procurement operations, and of the recruitment process; *b)* implementation of new dashboards and improved data analytics for decision-making; and *c)* introduction of additional internal controls.

29. The Bureau also gave a presentation on how the second line of defense, particularly the management level of internal controls, could be strengthened. Key actions to accomplish this were noted. For example, the quarterly compliance certification done by cost center managers was cited as an important tool for gathering systematic information and reviewing compliance performance across all levels of the Organization. As noted in the section below on Internal Audit Matters, the Audit Committee also received an internal audit report on the second line of defense. The Audit Committee expressed concerns with respect to the severity of findings in that audit and the resulting overall effectiveness of the second line of defense.

30. The Audit Committee asked how the Bureau had been coordinating the decommissioning of various tools and systems as planned in the PMIS Strategic Roadmap for 2022. Additionally, the Audit Committee requested clarification on the roles and oversight responsibilities related to the three lines of defense. The Bureau explained that responsibilities depended on specific business processes and coordination across several areas was often required. Oversight by the second line also depended on the processes in question. The Bureau underscored the importance of the compliance function and the key role of dashboards in monitoring.

31. The Bureau also acknowledged that more alignment between the risk management function and the compliance function was needed and informed the Audit Committee that it planned to integrate compliance under the umbrella of enterprise risk management.

32. The Audit Committee thanked the Bureau for the presentation and expressed its continued interest in the development of risk management dashboards. The Audit Committee asked for a closer look at some dashboards and compliance reports mentioned during the presentation in future sessions, so that it could evaluate risk mitigating actions from management, assess the latter's ability to monitor residual risk, and weigh overall actions aimed at improving the second line of defense.

VII. INTERNAL AUDIT MATTERS

33. In line with standards established by the Institute of Internal Auditors, an *External Quality Assessment for the Internal Audit function* was carried out in the third quarter of 2022. As for the assessment's methodology, the Office of Internal Audit performed a self-assessment with independent validation, rather than having a full external assessment performed by an independent assessor. The Auditor General summarized findings, noting that most internal audit standards had received the general conformance (GC) rating, with only two standards receiving a partial conformance (PC) rating. The overall rating had been GC, the highest available under the Institute of Internal Auditors' system.

34. A representative of the Office of Internal Audit provided a brief update on the status of the Work Plan of OIA for 2023. During the period, five internal audit reports were discussed in detail with the Auditor General. The following Internal Audit reports were reviewed:

- a) Office of the PAHO/WHO Representative, Havana, Cuba
- b) Office of the PAHO/WHO Representative, Mexico City, Mexico
- c) The Latin American and Caribbean Center on Health Sciences Information (BIREME), Brazil
- d) Business Continuity and Institutional Resilience Arrangements in PASB
- e) Second Line of Defense (Management Monitoring of Internal Controls) in PASB

35. The Audit Committee was also presented with an update on the status of the recommendations related to OIA and the process for the Internal Audit Quality Assessment Review. OIA reported that 86% of all recommendations issued for the five-year period ending on 31 December 2022 had been implemented by management, and that no recommendations had been outstanding for more than two years.

VIII. EXTERNAL AUDIT MATTERS

36. The Bureau provided the Audit Committee with an overview of the Financial Report of the Director for 2022. The External Auditor, the National Audit Office (NAO) of the United Kingdom of Great Britain and Northern Ireland, discussed the preliminary findings related to their audit of the financial statements included in that report.

37. As had been the case in prior years, the Audit Committee received this briefing prior to the certification of the 2022 accounts in order to allow for an understanding of the issues and offer advice prior to finalization and certification. This practice was consistent with a past observation by NAO, that presenting its findings to the Audit Committee after the Report of the External Auditor had been signed would diminish the value the Audit Committee might bring to NAO's work and recommendations. Recognizing that it acts in an advisory capacity and does not approve or endorse financial statements, the Audit

Committee agreed that input prior to certification would be of greater value than after the entire exercise had been completed.

38. The External Auditor presented the Draft External Audit Report for 2022, particularly the financial statements audit, which had identified four main risks. The External Auditor provided a brief analysis of each of these risks, detailing how they had been addressed, and presented findings from other areas of audit focus, including the format and presentation of the financial report and financial statements.

39. The Audit Committee was also provided with a report on in-progress external audit recommendations.

IX. APPOINTMENT OF THE EXTERNAL AUDITOR

40. The Bureau updated the Audit Committee on the appointment of the External Auditor. As of 31 January 2023, one nomination had been received from the Permanent Mission of Chile to the Organization of American States, nominating the Office of the Comptroller General (CGR) of the Republic of Chile for the position of External Auditor of PAHO for the biennia 2024–2025 and 2026–2027. The Audit Committee emphasized the importance of ensuring continuity in the handover between the external auditors, especially considering potential changes in financial reporting standards. Lastly, the Audit Committee encouraged management to set expectations with the new external auditor as early as possible, including requesting that the Executive Committee clearly acknowledge that it expected the new External Auditor to engage with the Audit Committee as the body charged with governance and oversight in the context of the financial audit of PAHO. This would allow the Audit Committee to continue to discharge its responsibilities, outlined in its approved terms of reference.

X. CONCLUSION

41. The Audit Committee welcomed the cooperation it received from the Director and from management. This full support and cooperation had been crucial for the progress achieved across the broad range of issues considered and recommended by the Audit Committee.

42. Priorities for the Audit Committee in the coming year would be: *a)* following up on the financial situation of the Bureau; *b)* cybersecurity matters; *c)* updates on risk monitoring and compliance in the context of Enterprise Risk Management; and *d)* the status of outstanding recommendations arising from the work of the External Auditor. The Audit Committee also intended to review recommendations from the previous meeting of the UN Chairs of Audit Committees and determine their applicability to the work of the PAHO Audit Committee, including good practices for UN Audit Committee Secretariats.

XI. AUDIT COMMITTEE RECOMMENDATIONS ISSUED DURING THE PERIOD AND MAIN OPEN RECOMMENDATIONS FROM PRIOR PERIODS

Recommendation 1. The Audit Committee recommends that the Bureau provides additional information about how the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework supports the internal control map and the assurance map, and how this supports internal control over financial reporting.

Recommendation 2. The Audit Committee recommends that the Auditor General prepare a report outlining the recurring and systemic issues identified by the Office of Internal Audit in its previous reports and rank these issues in order of priority.

Recommendation 3. The Audit Committee recommends that the Bureau provides a timeline for the Investigations Office to receive a peer review that would include opportunities to enhance its functions in relation to good practices of peer UN investigations offices.

Recommendation 4. The Audit Committee recommends that the Bureau provide additional information outlining all change initiatives underway in the Organization and its coordinated change management plan that identifies intended actions and outcomes, timelines and key individuals responsible for achieving the desired changes.

Recommendation 5. The Audit Committee recommends that the Bureau provide additional information on the effectiveness of its compliance with those components of its assurance map and second line of defense that support its Statement of Internal Control.

Recommendation 6. The Audit Committee recommends that the Office of the Internal Audit identify the root cause of the findings identified in its response to Recommendation 2.

Recommendation 7. The Audit Committee recommends that the Bureau provides additional information on the financial sustainability of its activities excluding those related to revolving funds and voluntary contributions, including how inflation would impact PAHO's services to Member States.

Recommendation 8. The Audit Committee recommends that the Bureau provides additional information on the human capital of the Organization.

Recommendation 9. The Audit Committee recommends that the Bureau include in the letter of engagement with the new external auditor that the external auditors are to provide the Audit Committee with all information that is expected to be provided to those charged with governance under International Auditing Standards.

Recommendation from 2021. The Audit Committee recommends that the Office of Internal Audit facilitate an outside independent assessment of IT security to further enhance independence and objectivity of the process.

Recommendation from 2022. The Audit Committee recommends that the Bureau and the External Auditor work together to streamline the content of the report on the in-progress external audit recommendations including segregating those recommendations where *a)* they are no longer deemed useful and *b)* where there is disagreement between the two parties.

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