



154th SESSION OF THE EXECUTIVE COMMITTEE

Washington, D.C., USA, 16-20 June 2014

Provisional Agenda Item 5.3

CE154/22
27 February 2014
Original: English

REPORT OF THE OFFICE OF INTERNAL OVERSIGHT AND EVALUATION SERVICES

Introduction

1. The Office of Internal Oversight and Evaluation Services (IES) provides this annual summary report for calendar year 2013. It gives an internal oversight perspective on internal controls, risk management, and related governance matters in the Pan American Sanitary Bureau (PASB) and provides an overview of the work undertaken by IES.

2. Financial Regulation 12.1(d) states that the Director of PASB shall “maintain an internal oversight function reporting to the Director.” IES provides this oversight function, undertaking independent and objective assurance and advisory activities that are designed to assist the Organization to achieve its objectives by improving and adding value to the effectiveness and efficiency of institutional governance, internal controls, operations, and processes. Using a systematic, risk-based approach, IES’s main activities are to undertake internal audit assignments, provide support to evaluation activities, and provide ad hoc advice to the Director of PASB.

3. IES establishes precise objectives, through an assessment of the relevant risks, for individual internal audit assignments. For each assignment, IES prepares a report addressed to the Director of PASB and copied to concerned individuals in the Bureau. The assignment reports include findings and recommendations intended to help management address risks, promote effective governance, and maintain or enhance internal controls in the Pan American Health Organization (PAHO). Important findings and recommendations from individual internal audit assignments in 2013 are discussed at paragraphs 13 to 37 below.

4. The evaluation function, in collaboration with the analogous function in the World Health Organization (WHO), continues a transition from the performance of a small number of assignments to the monitoring, consolidation, and interpretation of all the evaluative activity currently undertaken in PASB by various actors. The evaluation function’s work is discussed at paragraphs 38 to 40 below.

5. IES also seeks to contribute to Organizational governance, risk management, and internal controls through its participation in a number of internal committees and working groups. For example, IES has advised management on specific issues through the Integrity and Conflict Management System (ICMS) Committee and the Asset Protection and Loss Prevention (APLP) Committee. IES also directly provides the Director of PASB with ad hoc advice on emerging risks and related issues, including the progress of the PASB Management Information System (PMIS) modernization project. Through these activities, IES seeks to contribute to areas of institutional significance by providing timely, forward-looking, and risk-related advice, and by encouraging knowledge sharing and the identification of emerging risks.

Management of the Office of Internal Oversight and Evaluation Services

Independence and Resources

6. IES's independence in the conduct of its activities is essential for its delivery of an impartial internal oversight service. IES therefore avoids any involvement in managerial and decision-making tasks, keeping its activities purely advisory in nature, to avoid any conflicts of interest. In the performance of its duties in 2013, IES did not encounter any interference with its independence, nor did it meet any obstacles in relation to the scope of its work, its full access to records and information, and its ability to offer opinions to the Director of PASB.

7. To guide its work and to assist in maintaining the independent character of its activities, for internal audits IES follows the *International Professional Practices Framework* of the Institute of Internal Auditors, and for evaluations, the United Nations Evaluation Group's *Norms for Evaluation in the UN System* (dated April 2005).

8. In 2013, IES's personnel resources consisted of six fixed-term posts and one post of limited duration. IES also incurred expenditure in areas like travel and operating supplies. In 2013, IES's staffing was adequate to implement the IES Work Plan, and its funding was sufficient to cover necessary expenses. No aspect of IES's work was either curtailed or deferred for reasons of resource constraints.

Development and Implementation of the Internal Audit Work Plan

9. The Auditor General, in consultation with the Director of PASB, establishes a risk-based internal audit work plan that seeks to balance an appropriate level of annual auditing activity (given PAHO's size and complexity) with a reasonable level of resources. In 2013, IES continued its practice of undertaking 10 annual internal audit assignments per year; four of these had a thematic focus, and six focused on individual PAHO/WHO Representative (PWR) Offices and Pan American Centers. The IES work plan was sufficiently flexible to respond to the demands of emerging risks. The Director of PASB approved the initial internal audit work plan and the changes made to it during the year. Annex A summarizes the implementation of the 2013 work plan. IES completed and reported to management on all of its planned assignments.

10. Management has continued to develop a risk management process to identify risks to PAHO's objectives along with related risk mitigation mechanisms, including internal controls. This is discussed further at paragraph 51. IES has used the findings of management's risk assessments to guide its own work, alongside its own assessments of risk.

IES's Coordination with Other Sources of Assurance

11. IES coordinates and shares details of its activities with PAHO's External Auditor (the Spanish Court of Audit) and with the WHO's Geneva-based Office of Internal Oversight Services (IOS). This coordination maximizes the efficiency and effectiveness of all sources of oversight in PASB, and by avoiding the duplication of auditing, it contributes to protecting the Single Audit Principle of the United Nations. In 2013, IOS continued to rely on IES's work and did not perform internal audit assignments in the Americas.

12. IES receives advice from PAHO's Audit Committee, and it participates in the network of Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions in order to identify emerging trends and assimilate best practices from other international organizations.

Principal Internal Oversight Findings and Recommendations in 2013

13. Paragraphs 14 to 37 summarize findings and recommendations from IES's internal audit assignments in 2013. IES also provides more general observations on internal controls in PASB at paragraphs 46 to 51 below.

Internal Audits: Thematic

14. The Expanded Textbook and Instructional Materials Program (PALTEX) was established in the 1960s to support the expansion and quality of medical education in the Americas, with a focus on facilitating access to high-quality medical textbooks in Spanish at affordable prices. The **“Internal Audit of the Expanded Textbook and Instructional Materials Program” (IES report 05/13, dated September 2013)** had as its principal objectives an assessment of the efficiency and effectiveness of procedures and processes in the PALTEX program; an assessment of internal controls, including the integrity of inventory; and a review of the accuracy of the transmission of information relating to the April 2012 transfer to PAHO of responsibility for the governance and administration of PALTEX from the Pan American Health and Education Foundation (PAHEF). Assets transferred to PAHO totaled US \$17.8 million,¹ the main elements of which were \$9.7 million in cash and \$7.6 million in inventory.

15. IES found that management had not yet conducted a comprehensive evaluation of the PALTEX program. IES recommended that management undertake, as soon as

¹ Unless otherwise mentioned, all figures are expressed in United States dollars.

possible, an objective evaluation of the program's contributions to technical cooperation and of the efficiency and effectiveness of its administration, distribution, and technological aspects. IES also recommended that management defer any plans to expand the PALTEX program until such an evaluation has been made, its results analyzed, and any changes to the future structure and delivery of the program determined.

16. IES recommended that the PALTEX program's information and transactional needs should be included in the PMIS project. IES also advised management that internal controls over PALTEX inventory should be strengthened, including the physical verification of the accuracy of inventory quantities and the timely reporting of losses of assets to the Ethics Office, in line with PASB policy. (In July 2013 there were approximately 300,000 units of PALTEX inventory, held in more than 500 locations in 19 countries.) Management has developed plans to address all IES's recommendations relating to the PALTEX program.

17. The **“Internal Audit of the PASB's Health Insurance Scheme” (IES report 09/13, dated February 2014)** had as its principal objectives an assessment of the efficiency and effectiveness of procedures and internal controls for the health insurance scheme and of compliance with rules, regulations, and policies. IES also reviewed the actions taken and proposed by management to address the scheme's long-term sustainability.

18. Overall, IES found that the scheme was well administered. IES did, however, make recommendations for administrative improvements. For example, IES recommended the development of specific policies and procedures for PASB's scheme in order to formalize *de facto* practices that differ from the ones in place for the WHO's global scheme. IES also suggested measures to strengthen internal controls over the review and documentation of claims (especially for large claims that require additional management checks, and for claims relating to staff members' secondary dependents).

19. IES found that the long-term sustainability of the scheme is under pressure, owing to the demographic profile of PASB's workforce and retirees. IES recommended that management consider the costs and benefits of moving to a co-insurance agreement in order to benefit from a public medical insurance program, such as Medicare in the United States of America. This is an approach taken by several United Nations institutions for the purposes of transferring to (and sharing with) other parties some of the risks and costs of their health insurance schemes.

20. IES also recommended that management consider outsourcing the administration of the scheme's transactions to an outside vendor for the entire Region of the Americas. Currently, an external vendor handles transactions only for the United States, while PASB directly administers the scheme for all other countries in the Region. The advantages of a sole administrator would include Region-wide access to lower-cost medical networks and a reduction of the administrative burden on PASB personnel who currently process transactions originating outside the United States. IES also recommended that management develop a communication strategy to increase awareness

among all participants of the self-funding character of the scheme and of the responsibilities of all participants in optimizing costs.

21. The main objectives of the **“Internal Audit of the Obtaining of References and the Performance of Background Checks in the Recruitment Process” (IES report 08/13, dated December 2013)** were to assess the due diligence procedures undertaken prior to the hiring of personnel for both fixed-term and limited-duration posts and to review risk-mitigating internal controls in this area. The areas of due diligence covered were the obtaining of work and character references, both written and oral; the verification of educational and professional credentials, such as certifications; and the performance of background checks. The assignment’s scope was PASB-wide.

22. The verification of employment references and of educational and professional credentials is an important and necessary activity that contributes to high standards of efficiency, competency, and integrity in the employment of personnel. These aspects of due diligence in the recruitment process allow management to assess the accuracy of the information presented by candidates in their job applications, thereby providing a sound basis on which to assess candidates’ suitability and eligibility for advertised posts.

23. IES found that formal, written employment references had generally been rigorously obtained and documented. In sample tests, however, IES found two cases, both for appointments of posts at the D1 level (one in 2011, the other in 2012), in which there were significant gaps in the records of written employment references. If management followed alternative procedures in these cases (for example, by obtaining oral references), any such alternative procedures were not documented. IES did not find any exceptions to the adequate verification of candidates’ educational and professional credentials.

24. IES did not see any documented evidence of oral references in its sample testing. References obtained orally can be important both to substitute for and to supplement written references. For a variety of reasons, including the predilections of candidates’ former employers, data restriction laws, and the use of “boilerplate” language of limited value in employment references, it may occasionally be difficult to obtain reliable written references that give meaningful insight into a candidate’s past performance and suitability for an advertised post. IES recommended that management introduce a systematic mechanism to record oral references so that, among other things, oral references are accurately and succinctly captured and the institutional memory of such discussions is not lost. IES also recommended that management develop formal guidance for how staff members should conduct the reference-checking process, including a clear delineation of responsibilities between Human Resources Management (HRM) and hiring managers in this process.

25. PASB does not currently perform criminal background checks on candidates. IES found this to be in line with practices throughout the United Nations system and recommended maintaining the current practice. Compensating internal controls are in place that require candidates (and, subsequently, staff members) to notify the Bureau

of any criminally related police or court involvements, such as arrests and convictions. IES has recommended reinforcing these compensating controls.

26. The main objectives of the **“Internal Audit of Knowledge Management and Institutional Memory in the PASB” (IES report 03/13, dated June 2013)** were to review the efficiency and effectiveness of knowledge management practices; to assess the adequacy of internal controls to safeguard institutional memory in PASB; and to follow up the findings of the previous IES report on this topic (“Internal Audit of Knowledge Transfer, the Separation of Personnel, and the Safeguarding of PAHO’s Institutional Memory,” IES report 07/10, dated December 2010).

27. Since the previous internal audit of 2010, IES found that internal controls across the Organization over knowledge management and institutional memory had generally improved in terms of policy development, information technology (IT) practices, archiving arrangements, and the personnel separation process. For example, in 2010 IES found unconsolidated and sometimes contradictory policy statements communicated through a variety of mediums such as bulletins and directives. By the date of the 2013 internal audit, management had taken a major step to clarify policies by rescinding all previous policy declarations outside the PAHO/WHO E-manual. As a consequence, policy instruments, and their contributions to institutional knowledge, have been consolidated and made clearer. Another strengthening of internal controls has taken place in IT practices, notably management’s insistence on the use of networked repositories (like PASB’s Electronic File Cabinet), which has made it considerably more difficult for personnel to hold information outside PASB’s formal knowledge-recording systems.

28. Despite the overall improvements, IES found that internal controls over knowledge management and institutional memory remained only partially effective. For example, the End of Service Report is an important internal control over the transmission of knowledge from separating to replacement personnel. Although the scope of this internal control mechanism had been extended since 2010, there remained fragilities in its implementation, and its full potential had not yet been fully realized in PASB. IES made recommendations to improve the effectiveness of this internal control. IES also recommended that management address lacunae at the policy level with respect to knowledge management in PASB, including arrangements for document filing and retention.

29. Vulnerabilities in PASB’s institutional memory continue to be intensified by the demographic profile of senior professionals, a significant proportion of whom are close to the standard retirement age. IES calculated that, in April 2013, 53% of D1 grades, 47% of P6 grades, and 49% of P5 grades were due to retire within three years. (IES also calculated that, in April 2013, 7% of all staff members at P5, P6, and D1 grades were working beyond their standard retirement ages.)

30. The continuing large-scale retirement of senior professionals highlights the importance of safeguarding institutional memory through adequate knowledge transfer mechanisms. This is true for the ongoing responsibilities related to individual posts as

well as for collective endeavors like the PMIS project. (From an administrative perspective, an increase in staff turnover may also place significant burdens on the recruitment function in the coming years.)

31. IES addressed the recommendations in this report to a range of departments and offices in PASB, reflecting the cross-Organizational nature of this subject.

Internal Audits: PAHO/WHO Representative Offices and Pan American Centers

32. In 2013, IES conducted five PWR Office internal audits. The principal objectives were to review the internal controls that mitigated administrative and financial risks and to follow up findings and recommendations from past internal (and external) audits. The offices audited by IES in 2013 were those in Cuba, El Salvador, Haiti, Honduras, and Paraguay. IES made recommendations for these offices aimed at improving internal controls and compliance with rules, policies, and procedures. Systemic areas of concern were related to segregation of responsibilities between personnel for administrative tasks; the use of “courses and seminars” as a rather loosely controlled expenditure category; IT security; the development of ad hoc practices at local levels that might be inconsistent with Organizational policies; and internal controls over inventory and transactions in the PALTEX program.

33. Many of the findings of the PWR Office audits had implications for management at PASB headquarters in Washington, DC. Therefore, in addition to recommendations addressed to local management, IES provided recommendations to headquarters management. For example, IES found at the country level frequent exceptions to compliance with elements of the policy for Letters of Agreement (LOA). IES recommended that management undertake a comprehensive review of the use of LOAs and of the practicality of some elements of the current LOA policy. Management started to address this matter before the end of 2013. IES also continued to recommend a cross-Organizational approach to enhancing internal controls over “courses and seminars” in terms of the scope and accounting methodology of this category of expenditure and the accountability for its use. Another IES recommendation addressed to headquarters management was to develop an Organization-wide policy on parameters for the personal use of the Organization’s vehicles.

34. In addition to the issues commonly found across the PWR Office audits, IES also made recommendations specific to individual offices. Based on the internal audit in Honduras, for example, IES recommended that management review the potential unfunded liabilities related to terminal payments for employment agency personnel; at the time of the internal audit, the unaccrued liability related to the Honduras office was estimated to be approximately \$215,000.

35. In Haiti, IES recommended that management differentiate more clearly the activities of the Essential Medicines Program (*Programme de Médicaments Essentiels*, PROMESS) from the other operations of the PWR Office and improve aspects of the financial accounting of PROMESS operations, including inter-Organizational

transactions between PROMESS and the PWR Office. A more transparent disaggregation of the economic activity of PROMESS from that of the PWR Office would allow a clearer picture of PROMESS's long-term sustainability to emerge. (This matter was also addressed in recommendation number 5 in IES report 10/09, dated December 2009, in which IES recommended the preparation of financial statements for PROMESS. This recommendation remained pending at the end of 2013.) IES also encouraged management to review the long-term strategy of PROMESS, which in May 2013 was the custodian of more than \$3 million of other organizations' medical inventories.

36. IES audited one Pan American Center in 2013: **“Internal Audit of the Latin American and Caribbean Center on Health Sciences Information (BIREME)” (IES report 10/13, dated February 2014)**. The main objectives of this assignment were to follow up previous internal audit findings and recommendations (from IES report 10/11, dated December 2011) and to review the status and results of an Institutional Development Mission undertaken by management at BIREME in late 2011.

37. Overall, IES found that financial and administrative internal controls were operating satisfactorily. However, IES found that several major issues were pending from the previous audit in 2011. In particular, important topics awaiting resolution included provisions for terminal benefits and the determination of the salary scale for personnel other than PAHO staff members. IES also found that BIREME's management had not completed a comprehensive Enterprise Risk Management assessment. IES recommended close management attention to pending issues that arose from the 2011 Institutional Development Mission, with an emphasis on regional-level support for governance and legal issues. In addition, IES recommended that management align BIREME's IT practices with the Organization's wider IT governance framework.

Evaluations

38. The evaluation function has continued a transitional shift in the focus of its work. Rather than performing a small number of evaluation assignments, as in the past, the evaluation function's role has been reoriented toward the recording, monitoring, and interpretation of all evaluation assignments undertaken across PASB by various actors. The change of focus aims to assist management in planning PASB's evaluative activity, compiling the findings, and identifying lessons learned. Toward this end, the evaluation function has maintained an inventory of evaluation assignments and has provided guidance and advice to management on evaluative methodology.

39. The evaluation function's change in emphasis has been in line with developments at WHO, and the PAHO Evaluations Policy issued in the final quarter of 2013 adapts the corresponding WHO policy to PASB's circumstances. In its approach to evaluations, PASB has collaborated with colleagues in WHO and has provided two representatives, including one from IES, to the WHO's Global Network on Evaluation (GNE). An important output of the GNE has been the WHO Evaluation Practice Handbook, published in late 2013.

40. IES's inventory of evaluations has been incorporated into the WHO-wide registry of evaluations maintained by IOS Geneva, which includes evaluations from all WHO regions. Taking 2010 as the starting point, in PASB there were 10 completed, 4 ongoing, and 12 planned evaluation assignments at the end of 2013. Among the significant ongoing and planned assignments for which IES was providing advisory support were evaluations of the PALTEX program, the Mais Médicos program in Brazil, and the Manman ak Timoun an Santé project in Haiti.

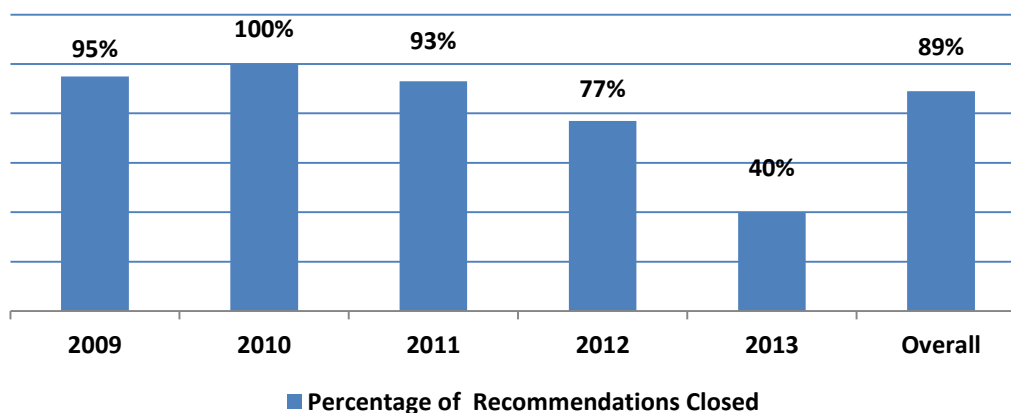
Other Areas of Activity

41. IES did not conduct any investigations in 2013. Investigative activities continued to be performed by PASB's Ethics Office.

The Implementation Status of IES's Recommendations

42. On a quarterly basis IES follows up with management on the implementation status of its internal audit recommendations. IES calculates cumulative implementation statistics for all recommendations issued from 1 January 2006 (thereby including some recommendations from IES's limited-scope, predecessor function). The graph below shows the cumulative annual and overall implementation rates as of 31 December 2013. (All IES recommendations issued before 2009 have been closed.) The overall implementation rate is similar to rates in other international organizations. The relatively low implementation rate for the 2013 recommendations reflects a normal time lag between the issuance of recommendations and their follow-up.

Implementation Status of IES Recommendations as of 31 December 2013



43. In 2013, management made significant efforts to address the pending recommendations in meetings chaired by the Director of PASB. IES has continued to focus discussions with management on the longer-pending recommendations, the oldest of which date from 2009. Most of the recommendations originating in 2009 relate to the issuance of a Procurement Procedures Handbook. Although the handbook was in draft

form as of 31 December 2013, IES was waiting for its formal publication before closing the related recommendations. The other important pending recommendations from 2009 relate to the development of separate financial information for the PROMESS program in Haiti (discussed above at paragraph 35), and to IES's advice that selected PAHO staff members be required to sign annual declarations of any conflicts of interests that might affect their responsibilities. Of the pending recommendations originating in 2011 and after, many relate to information systems solutions to a range of problems. The resolution of these recommendations is largely linked to implementation of the PMIS project.

44. IES has taken advice from the Audit Committee to assist in addressing the pending recommendations. In particular, IES now provides to management a more differentiated analysis of pending recommendations, identifying those recommendations on which progress has been made and those on which no action has yet been taken. This provides a richer analysis for management and is likely to lead to the earlier identification of possible issues of slow implementation.

45. IES follows up the implementation status of its recommendations after the Director of PASB has accepted the recommendations and their related internal audit reports. In 2013, the Director of PASB did not reject any IES internal audit recommendation.

IES's Overall Opinion of PASB's Internal Control Environment

46. Internal controls are procedures, mechanisms, and actions that manage risk and increase the likelihood that the Organization's objectives will be achieved. Individual internal controls cover a wide variety of risk-mitigating measures, including the use of authorizing signatures for the approval of transactions; physical custody of the Organization's assets; and the use of handover notes to capture the institutional memory of separating personnel. The broader internal control environment is the product of individual internal controls along with the Organization's overall operating style, its operating policies and practices, and its assignment of authority, responsibility, and accountability to personnel.

47. Based on the findings of its oversight activities in 2013 and in previous years, and also taking into account the findings of other sources of assurance, IES's overall opinion is that PASB's internal control environment provides reasonable assurance on the accuracy, authorization, and timely recording of transactions, assets, and liabilities, and on the mitigation of risks to the achievement of the Organization's objectives. Absolute assurance is, of course, impossible. Internal controls have inherent limitations: compliance with internal controls may deteriorate (or improve) over time, and a range of factors (including error, fraud, and changes to operating conditions and internal procedures) may render some internal controls inadequate. As a consequence, the dynamism of the Organization's activities and its ever-changing risk profile imply the need for a continuous evolution of internal controls.

48. Overall, IES has seen a gradual improvement in PASB's internal controls in 2013. For example, internal control over the safeguarding of assets has been strengthened by a closer management review of the disposals of fixed assets, starting with transactions in 2013. Also, the ongoing implementation of IES's recommendations points to management's commitment to the enhancement of internal controls.

49. IES continues to advise management that, in order to further strengthen PASB's internal control environment, internal controls should be less manual in nature, risks should link more clearly to internal controls, and internal controls should be more explicitly defined and formalized. PASB has made progress in all these areas, and the PMIS project in particular should bring greater automation to internal controls, embedding them into non-manual processes and thereby permitting transactions and information to flow around the Organization with more accuracy and efficiency. By the end of 2013, the PMIS project's pre-implementation phase was nearing completion: this included the development of a business case, a formal risk assessment, and the identification of the resources and expertise needed for implementation.

50. Among the many benefits likely to accrue from the PMIS project is the opportunity for change management. In particular, the definition and redefinition of institutional processes provide an occasion for updating the Organization's procedures and internal controls to promote both rigor and efficiencies. Areas of activity and administration that might benefit from these developments include high-expenditure areas like procurement, travel, and meetings and events (traditionally described as "courses and seminars"). The PMIS project and its related changes to processes and procedures offers an excellent opportunity to further enhance PASB's internal control environment.

51. Management has taken steps to develop further PASB's Enterprise Risk Management (ERM) process, in particular by linking it to planning and Results-Based Management activities. In the view of IES, this is a significant development, and IES encourages management to continue to strengthen the ERM process. The development of ERM is likely to enhance PASB's internal control environment by contributing to a clearer alignment of the Organization's objectives, risks, and risk-mitigating internal controls. The justification for every internal control should be the risk (or risks) to institutional objectives that the internal control purports to address. Through ERM, management has taken important steps toward making clearer the connections between the Organization's objectives, risks, and internal controls.

Annexes

Annex A**Implementation of the IES Internal Audit Work Plan for 2013**

	Thematic Internal Audits	Date and Reference Number of IES Report
1	Internal Audit of the Expanded Textbook and Instructional Materials Program (PALTEX)	September 2013 – No. 05/13
2	Internal Audit of the PASB's Health Insurance Scheme	February 2014 – No. 09/13
3	Internal Audit of the Obtaining of References and the Performance of Background Checks in the Recruitment Process	December 2013 – No. 08/13
4	Internal Audit of Knowledge Management and Institutional Memory in the PASB	June 2013 – No. 03/13
	Internal Audits of PWRs and Pan American Centers	
5	Internal Audit of the Office of the PWR Cuba	June 2013 – No. 02/13
6	Internal Audit of the Office of the PWR El Salvador	April 2013 – No. 01/13
7	Internal Audit of the Office of the PWR Haiti	September 2013 – No. 04/13
8	Internal Audit of the Office of the PWR Honduras	November 2013 – No. 06/13
9	Internal Audit of the Office of the PWR Paraguay	November 2013 – No. 07/13
10	Internal Audit of the Latin American and Caribbean Center on Health Sciences Information (BIREME)	February 2014 – No. 10/13



ANALYTICAL FORM TO LINK AGENDA ITEM WITH ORGANIZATIONAL MANDATES
1. Agenda item: 5.3 Report of the Office of Internal Oversight and Evaluation Services.
2. Responsible unit: Internal Oversight and Evaluation Services (IES)
3. Preparing officer: Mr. David O'Regan, Auditor General, Office of Internal Oversight and Evaluation Services (IES).
4. List of collaborating centers and national institutions linked to this Agenda item: None.
5. Link between Agenda item and Health Agenda for the Americas 2008-2017: There is no explicit link, but IES's work touches on PAHO's general institutional mechanisms for addressing the Health Agenda.
6. Link between Agenda item and the Strategic Plan 2014-2019: This report corresponds to 2013, therefore, the following strategic objectives refer to the 2008-2013 Strategic Plan: Strategic Objective 15, Region-wide Expected Result 15.1: "Effective leadership and direction of the Organization exercised through the enhancement of governance, and the coherence, accountability, and synergy of PAHO/WHO work to fulfill its mandate in advancing the global, regional, subregional, and national health agendas." Strategic Objective 16, Region-wide Expected Result 16.2: "Monitoring and mobilization of financial resources strengthened to ensure implementation of the Program and Budget, including enhancement of sound financial practices and efficient management of financial resources." Strategic Objective 16, Region-wide Expected Result 16.5: "Managerial and administrative support services, including procurement, strengthened to enable the effective and efficient functioning of the Organization." Here below is the link to the 2014-2019 Strategic Plan: This document links to Category 6—Corporate Services/Enabling Functions—and in particular to: Program Area 6.2 (Transparency, Accountability, and Risk Management) and Outcome 6.2 (PAHO operates in an accountable and transparent manner and has well-functioning risk management and evaluation frameworks).
7. Best practices in this area and examples from countries within the Region of the Americas: None.
8. Financial implications of this Agenda item: Many of IES's recommendations address issues of organizational efficiency and effectiveness, some of which may have financial implications.