



**Pan American
Health
Organization**



**World Health
Organization**
REGIONAL OFFICE FOR THE **Americas**

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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 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, appointed in 2018; Alan Siegfried, appointed in 2019; and Clyde MacLellan, appointed in 2020. Chairmanship of the Committee rotates on an annual basis among the three members. Mr. Siegfried 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 Committee is conducted in accordance with internationally accepted standards and 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 Committee reviews documents and policies provided to it at its meetings, receives briefings and presentations, and holds closed/executive/private sessions with certain presenters without members of management present. It may, if needed, visit PAHO/WHO Representative Offices (PWRs) and Centers. No such visits were made during the period of this report. The last time that the Audit Committee visited a PWR or Center was March 2013.

4. An important aspect of the Audit Committee is that it is only 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.

5. The Audit Committee regularly reviews its Terms of Reference to ensure that they are up to date and in line with the best standards and practices for audit or oversight committees of similar organizations within the United Nations system.

Reporting Period

6. This annual report covers the Audit Committee's work at its 20th Session in November 2020 (Fall Session) and the 21st Session in April 2021 (Spring Session). Given the extraordinary and unprecedented circumstances presented by the COVID-19 pandemic, both sessions were held virtually.

7. 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 short 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.

8. From 2015 up to the time of its 21st Session in April 2021 (AC21), the Audit Committee issued 72 recommendations to the Bureau, 58 of which had been closed prior to the 167th Session of the Executive Committee (CE167). The Audit Committee acknowledged the work done by management and agreed to close nine 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 the 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 CE167	Closed as of CE167	Issued during the Period	Closed during the Period	Open as of CE169
2015	14	14	-	-	-
2016	14	14	-	-	-
2017	21	20	-	1	-
2018	14	10	-	4	-
2019	8	-	-	4	4
2020	-	-	1	-	1
2021	-	-	2	-	2
Total	71	58	3	9	7

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

9. The Audit Committee closed six recommendations during its 20th Session and three recommendations during its 21st Session.

II. INVESTIGATIONS MATTERS

10. The Chief Investigator provided the Audit Committee with an overview of the work of the Investigations Office, which included investigation statistics, outreach activities, achievements and challenges, the completion of a fraud risk profile in the health insurance claims area, and next steps for the Investigations Office. There was a sharp decline in fraud reports, from 15 in 2018 and 2019 to just two in 2020, attributed to the reduction in travel and staff health insurance claims during 2020. The Audit Committee made inquiries regarding the expected time frame for completion of the updated Terms of Reference of the Investigations Office and the Investigation Protocol, which have been in process since 2018. The Audit Committee was informed that work on the Investigations Protocol was still ongoing, pending review of the Investigations Protocol by the Integrity and Conflict Management System (ICMS).

11. While appreciating the presentation made by the Chief Investigator on the work of the Investigations Office in 2020, the Audit Committee looks forward to receiving the revised Terms of Reference of the Investigations Office in its next session, and subsequently the Investigation Protocol for comments by the Audit Committee.

III. INFORMATION SECURITY

12. As requested by the Audit Committee during its 20th Session, the Bureau presented an update on the information security metrics, including: *a)* improvements made to the Information Security Metrics Dashboard; *b)* actions taken by the Bureau to enhance Organization-wide security awareness and compliance since the previous session; and *c)* upcoming security improvements. The Bureau reported that PAHO has maintained a top rating in the cybersecurity readiness program among agencies in the United Nations system. The Committee saw the presentation as a good indication of continued progress in cybersecurity, noting the positive developments in the dashboard. Additional information was requested regarding what steps were being taken to stay ahead of emerging cybersecurity threats, as well as the Bureau's financial investment in information security.

13. The Bureau informed the Audit Committee about the new technologies being introduced to keep up with evolving cybersecurity threats, both internal and external, such as the implementation of a privileged access management tool, as well as engagement with other UN agencies to exchange timely information related to cybersecurity threats and incident response. With regard to funding, management told the Audit Committee that enhancing its information technology (IT) infrastructure is a top priority for the Bureau, in particular, updating its IT equipment, increasing the number of encrypted devices, and implementing additional security applications. A plan and budget have been prepared to carry out this work. The Bureau hopes to have most devices updated and encrypted by the end of the 2022-2023 biennium, assuming that the funding identified in the proposed

budget is received. The Audit Committee appreciated the comments from the Bureau and encouraged further elaboration of the dashboard.

14. In terms of the degree of independent assurance on the IT processes, the Bureau told the Audit Committee that an external review was conducted by the United Nations International Computing Center (UNICC) in 2015. Since then, additional targeted assessments have been carried out, including penetration exercises done in July 2020 and an external security review of the Bureau's Microsoft Cloud implementation. The Committee highlighted the value of comprehensive reviews on a periodic basis as an effective mechanism for identifying gaps and vulnerabilities through a wider set of assurances.

15. The Audit Committee reiterated its request to receive updates on IT security at each session and highlighted the importance of remote surveillance of all devices used for teleworking in order to avoid cybersecurity incidents and data leakage.

Recommendation 1. 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.

IV. AFTER-SERVICE HEALTH INSURANCE SUSTAINABILITY

16. The Audit Committee received an update on the ongoing work being done by PAHO and WHO to address the risks associated with After-Service Health Insurance (ASHI). The Audit Committee was informed that the ASHI liability had increased significantly in recent years, mostly due to an unfavorable shift in market interest rates. At the request of the Global Oversight Committee of the Staff Health Insurance (SHI) Fund of WHO, PAHO had been working on a plan that combines reductions in claims costs and increases in contributions. This plan was presented to the SHI Global Oversight Committee at the April 2021 meeting.

17. The Audit Committee was informed that the plan involved combining a reduction in claims costs with increases in contributions to reduce the size of the unfunded ASHI liability. The plan included the following measures to cut costs and increase revenue: *a)* a new third-party administrator health insurance contract for claims in the United States; *b)* mandatory enrollment of all eligible members in Medicare Parts A and B; and *c)* a lower rate of reimbursement for claims for out-of-network providers. The Director of Administration explained that the Bureau expected to have a more accurate picture of the impact of these measures by the end of 2021. Additional measures, such as implementation of a new third-party administrator in Latin American and Caribbean countries, had also been identified. The Bureau intended to present these new measures to the WHO Staff Health Insurance (SHI) Global Oversight Committee in 2021.

18. The Audit Committee had questions related to the investment process and the 10% overhead charge on contingent worker contracts. The Director of Administration explained that the Bureau's funds are managed by the WHO investment committee under the WHO investment guidelines. In terms of the contingent worker contracts, the Bureau

explained that the 10% overhead charge was equivalent to the post occupancy charge on staff contracts and aims to recover costs incurred as the result of employing personnel.

19. The Audit Committee took note of the Bureau's comments and appreciated the presentation on the plan for ASHI sustainability. Acknowledging the difficulties in sustaining employee benefit plans, the Audit Committee commended the Bureau's efforts to address the ASHI liability and requested an update at its next session that will show the impact of the above-mentioned measures.

Recommendation 2. The Audit Committee recommends the SHI Advisory Committee submit an analysis regarding the ASHI sustainability.

V. EVALUATION SERVICES

20. 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 of Internal Oversight and Evaluation Services was transferred to the Department of Planning and Budget, subsequently renamed the Department of Planning, Budget and Evaluation. The objective was to help ensure that evaluation is included in the Bureau's planning cycle. The decision would allow the Bureau to utilize the findings of future evaluations in an active manner.

21. The Bureau informed the Audit Committee that the intention was to have a dedicated staff member and to rely on independent external evaluation capacity. The Audit Committee appreciated the information received and indicated that it looked forward to receiving additional information on this matter at its next session.

VI. ENTERPRISE RISK MANAGEMENT AND THE PASB MANAGEMENT INFORMATION SYSTEM

22. The Bureau presented the Audit Committee with an update on progress made toward the two open recommendations related to Enterprise Risk Management. The Bureau reported that Executive Management had completed their review of top corporate risks in November 2020, having examined six risk areas and determined their respective risk levels. These risk areas were subsequently prioritized to inform strategic decision-making regarding risk tolerance. The Bureau had also provided additional training to the team in Haiti and had worked to develop an action plan, which was implemented by the PWR in the Haiti Office.

23. Following the presentation, the Audit Committee sought clarification on the methodology used for the risk appetite statements and next steps in the process. The Bureau explained that the methodology was based on guidelines from the United Nations High-Level Committee on Management to assist member organizations in assessing their risk

appetite levels and developing risk appetite statements.¹ Based on this exercise, the Bureau was in the process of updating the set of corporate risks for the 2022-2023 biennium.

24. The External Auditor and Auditor General shared observations regarding the second line of defense. In reviewing risk management at the local level, the External Auditor noted that they believed that support in the form of training sessions on the use and application of risk management tools at the local level could be a mechanism for strengthening the second line of defense. As part of their audit work, they would be looking at this initiative moving further forward. The Auditor General stated that, while all the recommendations pending from the last internal audit report on Haiti had been closed, the 2020 audit of the PWR Office in Haiti found deterioration in many of the internal controls over the past two years, driven predominately by local factors.

25. The Audit Committee identified the importance of ongoing monitoring with respect to risk management activities but agreed that the two open recommendations related to Enterprise Risk Management could be considered closed.

26. The Bureau also provided the Audit Committee with an update on the status of the PASB Management Information System (PMIS) roadmap as well as on progress made toward addressing open recommendations since the previous session. The latter included efforts by the Bureau to reduce the workload involved in administrative tasks, enhance the Workday system, and increase the use of digitization in the work performed by PASB. The Audit Committee also received a summary of the recommendations from the Administrative Services and Workday Assessment performed by Accenture, as well as the responses to these recommendations and the actions taken to implement them.

27. Regarding the possible effects of the current financial situation on PAHO, the Bureau emphasized that the PMIS roadmap was funded through various sources of monies allocated for IT projects, including funds from the approved 2020-2021 biennial work plan and from the Master Capital Investment Fund. This funding had been approved by Executive Management.

VII. INTERNAL AUDIT MATTERS

28. During the fall 2020 session, the Auditor General provided a brief update on the status of the *Work Plan of the Office of Internal Audit (OIA)*. The Audit Committee was informed that several reports were still awaiting acceptance from the Office of the Director; however, these would be available by the next session of the Audit Committee. In response to a question from the Audit Committee, the Auditor General stated that requiring acceptance prior to the release of a report was a hindrance to efficiency, and as such he would discuss with the Director of the Bureau the possibility of eliminating this step in the process.

¹ See Guidelines on Risk Appetite Statements CEB/2019/HLCM/26 endorsed by the High-Level Committee on Management at its Thirty-eighth Session.
Available from: <https://unsceb.org/guidelines-risk-appetite-statements>.

29. The Audit Committee inquired about the impact of the COVID-19 pandemic on the work of the OIA. The Auditor General confirmed that no assignments specifically related to COVID-19 were carried out in 2020; however, the OIA had plans to do so in 2021. The Auditor General emphasized the role of PMIS in facilitating the remote desk audits by providing the OIA with the ability to conduct the audits through the system in lieu of visits to the PWR Offices.

30. With regard to the *Report of the Office of Internal Oversight and Evaluation Services for 2019* (Document CE167/8), the Audit Committee inquired whether there were specific consequences for noncompliance with the policy requiring at least ten days' notice for duty travel authorizations and if actions had been taken by the Bureau to address the culture of inadequate travel planning within the Organization. The Auditor General explained that, while specific consequences had not been identified at the time of writing the report, several steps had been taken to address the issue since then. The Director of Administration provided an example, noting that in the case of duty travel authorization, the approval process in PMIS had been changed to require more than 14 days' notice for the purchases of tickets. Should duty travel not meet this standard, approval by Executive Management is now required. Considering the lessons learned from COVID-19, the Director of Administration remarked that in cases when 14 days' notice has not been given, virtual participation could be an alternative option. The decision to require hotel accommodations to be booked through the Organization's travel agent was also identified as a strategy to prevent hotel per diem profiteering.

31. *Two internal audit reports* were also discussed in the session with the Auditor General. The first report reviewed was the Internal Audit of the PAHO/WHO Representative Office in Honduras and the second report reviewed was the Internal Audit of Consultants, which identified the need for urgent action related to redefining the consultant contract mechanism and improving the competitive selection process for hiring consultants.

32. The Audit Committee was presented with an update on the status of the recommendations related to the *Audit Charter of the Office of Internal Audit* and the *Internal Audit Quality Assessment*. Noting that the Charter deviated slightly from the Institute of Internal Auditors' Standards on outside reporting, the Committee proposed modifications to paragraphs 30.1, 30.2, 40.6, 40.7, and 70 of the Audit Charter as published in the PAHO/WHO E-Manual in order to better reflect the reporting relationship between the PAHO Office of Internal Audit and the Audit Committee. The proposed modifications were reviewed by the Legal Counsel and agreed upon by the Auditor General. Consequently, the Audit Committee considered that the recommendation related to the Charter of the Office of Internal Audit was closed. Regarding the Internal Audit Quality Assessment, only one item remained pending—namely, migration of the Audit Committee historic documentation to a SharePoint site.

33. During the spring 2021 session, the Auditor General provided a brief update on the *Status of the OIA Work Plan for 2021*. In total, four thematic assignments had been planned for 2021, as well as four audits of PWR Offices (Bolivia, Chile, Guyana, and Peru),

two of which (Bolivia and Chile) had been initiated in the first quarter of the year and were in progress as of March 2021. The Auditor General informed the Audit Committee that during the second quarter the OIA would carry out the thematic assignments related to shared services in the Bureau and lessons learned from the Bureau's teleworking experience. The Committee asked which, if any, areas of activity the Auditor General would increase should unlimited resources be available to the Office of Internal Audit. The Auditor General responded that additional audits of PWR Offices would be beneficial in terms of reducing the period between audits and identifying trends, given the variation between countries in the issues that were identified in just one year.

34. *Two internal audit reports* were discussed. First, the Audit Committee reviewed the findings of the Internal Audit of the PAHO/WHO Representative Office, Nicaragua. The second report reviewed was the Assessment of the Approval and Oversight Processes for Projects Funded by Voluntary Contributions. The Committee inquired whether the new process covered both voluntary contributions and national voluntary contributions, and the Director of Administration confirmed that it did. The Auditor General was also asked for further explanation regarding the lack of recommendations in the internal audit report. In response, the Auditor General explained that the language used was in line with a trend among other UN agencies to move away from prescriptive recommendations and instead issue findings to facilitate further dialogue and specific action plans. It was noted that the OIA will continue to follow up on actions to address the six findings in the report.

35. Regarding the *Draft Report of the Office of Internal Audit for 2020*, the Audit Committee observed that the findings from the audits of PWR Offices varied greatly from one office to another and wondered if consideration should be given to a more holistic perspective on how management is monitoring compliance in the individual PWR Offices. The Committee also inquired about the extent to which management edits the report. The Auditor General agreed with the Audit Committee's observation and referenced his earlier point regarding the number of country assignments done by the OIA each year, noting that the small sample size made it difficult to reach any overarching conclusions for one individual year. The Auditor General confirmed that no stylistic edits to his annual report proposed by PASB were processed without his prior approval.

36. The Audit Committee was satisfied with the comments from the Auditor General and the Bureau and expressed appreciation for the informative presentations.

Recommendation 3. The Audit Committee recommends that the Office of Internal Audit include an audit regarding second line of defense processes in different areas of management, as well as PWR Offices, in its 2022 audit plan.

VIII. EXTERNAL AUDIT MATTERS

37. The Bureau presented the Audit Committee an overview of the Financial Report of the Director for 2020. The External Auditor, the National Audit Office of the United Kingdom and Northern Ireland (NAO), discussed the preliminary audit findings related to their audit of the financial statements included in that report.

38. As has been the case in prior years, the Audit Committee received this briefing prior to certification of the accounts in order to allow for an understanding of the issues and provide any advice in advance of finalization and certification. This practice is consistent with a past explanation by NAO—namely, that presenting its findings to the Audit Committee after the Report of the External Auditor was signed would diminish the value that the Audit Committee could bring to the work and recommendations of the NAO. Recognizing that the Audit Committee acts in an advisory capacity and does not approve or endorse the financial statements, it agreed that input prior to certification is of greater value than after the entire exercise has been completed.

39. The Audit Committee was satisfied with the draft Audit Completion Report of the External Auditor, noting that the work of the External Auditor had been completed in accordance with the Audit Plan for 2020. The view of the Audit Committee was that the External Auditor's risk assessment of material misstatement was thorough and comprehensive. Key audit findings highlighted in the draft report included the valuation of land and buildings and the ASHI liability, as well as the mandatory issues of fraud and internal control. The External Auditor also mentioned that, while a significant portion of overdue assessed contributions were received in 2020, the issue of going concern remained. While additional payments were expected during 2021 to clear older receivable balances, these had yet to be received at the time of reporting. As of the time of the meeting, none of these issues were expected to result in a qualification of the 2020 year-end financial statements. With regard to the format and presentation of the Financial Report of the Director, it was suggested that the External Auditor share experiences and best practices with management to facilitate a dialogue with Member States and help make the financial report more understandable for the average reader.

40. During the year, the Audit Committee was presented with three *management letters*: two pertaining to PWR Office visits and one related to the Smart Hospital project. The External Auditor highlighted some of the key observations, citing local risk management as a cross-cutting issue in all three reports. The External Auditor indicated the need for a more systematic process to identify operational risks at the local level and recommended that local risk registers be developed to inform decisions and track relevant day-to-day risks. The External Auditor also discussed issues related to Letters of Agreement—for example, in Barbados, over control of the level of verification, and in Haiti, processes that were not being followed. The Audit Committee took note of these observations and requested clarification on the External Auditor's process for calibrating their overall assessment. The External Auditor explained that none of the issues flagged in the management letters were considered material to their audit opinion. In the view of the External Auditor, the Organization was in a good position compared with other UN organizations in terms of tracking issues arising from field visits. The External Auditor also pointed to the progress observed in the Bureau's compliance function and dashboards, noting that this should be seen as an opportunity for better oversight and control throughout the Organization.

41. The Audit Committee also reviewed the External Auditor's **2019 Long Form Audit Report**. The External Auditor had mentioned three main areas that required management's attention: *a)* the financial management of assessed contribution payments from Member States; *b)* governance; and *c)* human resources. With regard to the assessed contributions, the Organization was advised to ensure that its financial statements reflect the economic realities of receivable assets. In terms of governance, the External Auditor reiterated the importance of the ongoing work to develop compliance dashboards and encouraged the Bureau to capitalize on the software system in place. On matters of human resources, the External Auditor underscored the need for greater succession planning in key areas, given the age profile of the Organization.

42. Both the Audit Committee and the External Auditor voiced concerns over the delayed publication of the Bureau's anti-fraud and corruption policy. The Legal Counsel explained that the anti-fraud and corruption policy had undergone thorough review and was currently back with the Ethics Office for final clearance. The Audit Committee signaled that it would be beneficial if the policy could be published prior to the next Executive Committee meeting. The Legal Counsel confirmed that June was the goal and anticipated that the policy would be published in the PAHO E-Manual before then.

IX. CONCLUSION

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

44. Priorities for the Audit Committee in the coming year will be: *a)* reviewing the Terms of Reference of the Investigations Office in line with best standards within the UN system; *b)* establishment of the PAHO Evaluation Policy in line with standards of the United Nations Evaluation Group (UNEG); *c)* cybersecurity matters; and *d)* updates on risk management and tolerance in the context of Enterprise Risk Management.

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

Recommendation 1. 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 2. The Audit Committee recommends that the SHI Advisory Committee submit an analysis regarding ASHI sustainability.

Recommendation 3. The Audit Committee recommends that the Office of Internal Audit include an audit regarding second line of defense processes in different areas of management, as well as PWR Offices, in its 2022 audit plan.

Recommendation 4. In revising the evaluation policy, the Audit Committee strongly recommends to align the policy with the UNEG standards and norms in particular with respect to: *a)* the process for developing and deciding on the evaluation plan; *b)* the approval of the plan (by the Director/Governing body); *c)* approval of the Terms of Reference/methodology of the evaluation to be conducted; and *d)* quality assurance of the reports, bearing in mind that PAHO is a member of this group. Furthermore, the Committee recommends that PAHO submit the draft evaluation policy for a peer review (UNEG) before resubmitting the policy to the Committee.

Recommendation 5. The Audit Committee recommends that the Terms of Reference of the Investigations Office be revised and finalized, considering its comments including the details of: *a)* the procedures for the intake of allegations; *b)* the reporting lines of the Investigations Office; and *c)* follow-up on action taken as a result of investigation findings and submission of the revised Terms of Reference for its review.

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