

Report of the External Auditor

Report by the Director-General

The Director-General has the honour to transmit to the Seventy-third World Health Assembly the report of the External Auditor on the financial operations of the World Health Organization for the financial year ended 31 December 2019 (see Annex).

ANNEX

**Republic of the Philippines
COMMISSION ON AUDIT
Quezon City**



**Report of the External Auditor
to the Seventy-third World Health Assembly
on the Financial Operations of the
World Health Organization**

**For the Financial Year Ended
31 December 2019**

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LIST OF ABBREVIATIONS

ADGs	Assistant Director-Generals
AFRO	Regional Office for Africa
AMG	Asset Management Group
AMRO	Regional Office for The Americas
AP	Accounts Payable
APW	Agreements for Performance of Work
AR	Adjudication Report
AWB	Air Way Bill
AWD	Income, Awards and Donor Reporting
BC	Budget Centres
BCP	Business Continuity Plan
BFO	Budget Finance Officers
BL	Bill of Lading
BOS	Business Operations Division
CEM	Contributor Engagement Management System
CFE	Contingency Fund for Emergencies
CIG	Continuous Improvement Group
CN	Category Networks
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CRE	Compliance, Risk and Ethics Office
CRM	Coordinated Resource Mobilization
CSO	Centre Support Office
DAF	Director of Administration and Finance
DFC	Direct Financial Cooperation
DG	Director General
DI	Direct Implementation
DOA	Delegation of Authority
DOI	Declaration of Interest
DRC	Democratic Republic of the Congo
EB	Executive Board
EMRO	Regional Offices for Eastern Mediterranean
ePMDs	Electronic Performance Management and Development System
ERF	Emergency Response Framework
ERM	Enterprise Risk Management
ERS	Evaluated Receipt Settlement
eTR	Travel Report
EURO	Regional Office for Europe
ExDs	Executive Directors
F&F	Freight Forwarder
FACE	Funding Authorization and Certification of Expenditure
FAR	Fixed Asset Register
FCTC	Framework Convention of Tobacco Control
FMC	Financial Management Council
FNM	Finance Department
GFI	Global Finance
GHR	Global Human Resource
GIMS	Global Inventory Management Inventory System
GL	Green Light
GOE	General Operating Expenses

GPAY	Global Payroll
GPEI	Global Polio Eradication Initiative
GPG	Global Policy Group
GPL	Global Procurement and Logistics
GPM	Global Payroll Manager
GPTP	Global Procurement Training Program
GPW	General Programme of Work
GSC	Global Service Centre
GSM	Global Management System
GSMC	Global Staff and Management Council
HIV	Human Immunodeficiency Virus
HM	Hiring Manager
HQ	Headquarters
HR	Human Resource
HRD	Human Resource Department
HRT	Human Resources and Talent Management
IAASB	International Auditing and Assurance Standards Board
IARC	International Agency for Research on Cancer
ICC	United Nations International Computing Centre
ICF	Internal Control Framework
ICSC	International Civil Service Commission
IEOAC	Independent Expert Oversight Advisory Committee
IMT	Department of Information Management and Technology
IOS	Office of Internal Oversight Services
IPO	Imprest Purchase Order
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
IT	Information Technology
JIU	Joint Inspection Unit
LEG	Office of The Legal Counsel
LOA	Letters of Agreements
LoR	Letter of Representation
LTA	Long-Term Agreement
MAB	Mobility Advisory Board
ML	Management Letter
MO	Major Offices
MoFA	Ministry of Foreign Affairs
MOH	Ministry of Health
MTR	Mid-Term Review
OMB	Ombudsman and Mediation Services
OSL	Operations Support and Logistics
PAHO	Pan American Health Organization
PAN	Programme Area Networks
PB	Programme Budget
PBAC	Programme, Budget, and Administration Committee
PBPA	Programme Budget Performance Assessment
PFI	Packing, Freight and Insurance
PO	Purchase Order
POL	Polio Eradication Department
PRP	Planning, Resource Coordination and Performance Monitoring Department
PTAEO	Project, Task, Activity, Expense, Organization

QA	Quality Assurance
RD	Regional Director
RM	Resource Mobilization
RMS	Resource Mobilization Strategy
RMT	Risk Management Tool
RO	Regional Office
SCCM	System Center Configuration Manager
SCM	Supply Chain Management
SDG	Sustainable Development Goal
SEARO	Regional Office for South-East Asia
SHI	Staff Health Insurance
SHW	Staff Health and Wellbeing
SIC	Statement of Internal Control
SLA	Service Level Agreement
SMART	Specific, Measurable, Attainable, Realistic, Time-Bound
SMG	Senior Management Group
SMT	Separation Master Tracker
SOP	Standard Operating Procedure
SP	Selection Panel
SR	Service Request
TB	Tuberculosis
TC	Teleconferences
TF	Task Force
TOR	Terms of Reference
TQS	Travel Quality Specialists
TR	Travel Requests
UGG	Umbrella Grant Grouping
UHC	Universal Health Coverage
UN	United Nations
UNAIDS	Joint United Nations Programme On HIV/AIDS
UNEG	United Nations Evaluation Group
UNITAID	International Drug Purchase Facility
VC	Videoconferences
VfM	Value for Money
VMCC	Voluntary Medical Male Circumcisions
WCO	WHO Country Office
WFS	WHO Fleet Services
WHA	World Health Assembly

预览已结束，完整报告链接和二维码如下：

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