

REGIONAL DIRECTOR 2017 LETTER OF REPRESENTATION

Attention: Comptroller

This letter of representation is provided in connection with the completion and audit of the WHO financial statements for the year ended 31 December 2017.

In accordance with the Financial Regulations of WHO, I acknowledge as Regional Director my delegated authority for the efficient and effective management and use of resources in this region, that adequate internal controls are in place and that organization-wide policies and procedures are applied consistently in the region.

I confirm that to the best of my knowledge and belief, having made such inquiries as I considered necessary for the purpose of appropriately informing myself that:

1. All budget centres in my region have completed the **2017 Internal Control Framework Self-Assessment Checklist** (CRE email 10 November 2017). I have reviewed responses from the Internal Control Self-Assessment Checklist in my region and have highlighted (attached) major weaknesses or issues raised by Budget Centre Managers.
2. The quality of **risk identification** by all Budget Centres has been reviewed and critical risks have been highlighted to me together with the risk mitigation strategy.
3. EMRO completion of accounts for 2017 has been carried out in accordance with the **ACT closure instructions** issued on 10 July 2017 and all steps of the closure instruction for regional office action have been fully implemented.
4. The status of all **cash, bank and imprest** account reconciliations has been reviewed and reported to ACT/FNM (all imprest reconciliations were completed by 25 January 2018). In summary, all imprest accounts have an A rating (except as listed in the attached summary).
5. All **general ledger accounts** under EMRO responsibility have been reconciled and any issues have been highlighted during the accounts review and are summarized below or in the attached summary.
6. **Expenditure** for 2017 for the region is correctly stated. Spot checks have been performed to ensure expenses were coded to the correct expense category. Total expenses for the region for 2017 were **US\$ 567,216,039**. 2017 expenditure has been compared to 2016 (by expenditure item type and by budget centre) and any significant variations are explained (attach summary and explanations).
7. I have highlighted the importance of following the **procurement policies and procedures**. I have reviewed 2017 open encumbrances and my region is ensuring that all open **encumbrances** are current and valid (refer to Information Note 31/2017). All **receipts** of goods and services have been entered in GSM by 8 January 2018 so that the accrual can be made for uninvoiced goods and services. Any additional necessary accruals were raised to GMG/GSC/GFI by 17 January 2018.
8. I have highlighted that all **travel** funded by WHO must be necessary for the achievement of programme objectives, appropriately planned in advance and in full compliance with WHO

travel policy and procedures. Furthermore, I regularly monitor travel KPIs to ensure value for money is obtained for all travel expenditures.

9. I have highlighted the importance of adherence to **safety and security procedures** to all staff in my region, including obtaining and maintaining basic security training and that security clearance through United Nations Department of Safety and Security TRIP system is requested for all official travel.
10. I have highlighted the importance of accurately recording **annual leave** for 2017 to staff in my region and I note the financial impact of correctly recording leave. To the best of my knowledge I believe leave information is correctly entered in GSM. (Refer to Information Note 35/2016 – 2017 note to be issued shortly.)
11. I have emphasized the importance in reviewing staff charged to budget centres/offices in my region throughout 2017 to ensure that **staff costs** for my region are correctly stated.
12. **Awards** under regional office management as well as funds distributed to my region have been regularly reviewed to ensure they are implemented and reported according to donor requirements. Any issues to be highlighted are attached. All amounts receivable have been reviewed to ensure the funds are collectible. Any issues with payment of amounts due have been raised with the Department of Finance (FNM/ACT) and are highlighted in the attached.
13. The **Fixed Assets** database in GSM accurately reflects WHO equipment currently providing service potential in the Region. Capitalized equipment has been physically verified and reconciled to GSM during the year, and an equipment impairment review was conducted (and GSM updated) for all equipment with a carrying values of \$5,000 or more.
14. The **Premises Summary** template for leased and granted premises has been accurately completed for 2017 and forwarded to HQ/OSS/AMG.
15. The **Premises Expenditure** template(s) detailing construction in progress, capital improvement to existing properties and purchases of new properties have been accurately completed for 2017 and forwarded to HQ/OSS/AMG.
16. An **impairment review** of WHO owned premises in the Region was conducted in 2017, and the results forwarded to HQ/OSS/AMG.
17. The **GSM Inventory Module (GIMS)** accurately reflects the details of **WHO Inventory** in the Region (medicines, vaccines and humanitarian supplies). A physical verification of each warehouse has been conducted and GSM updated accordingly. The certified GIMS generated stock situation report has been submitted to HQ/OSS/AMG by 31 Oct, 2017.
18. There are no **intangible assets** with a unit value over \$100,000 in the region.
19. For the purpose of the **Key Management Personnel (KMP)** confirmation which is now incorporated in the **Declaration of Interest (DOI)** exercise, I have completed and returned DOI by 11 Feb 2018.
20. I confirm that all cases of **fraud** have been reported to Director IOS and details are attached (eManual XII.10.3)

21. There were no **write offs** approved in 2017.
22. There were no **administrative waivers** in 2017.
23. There were no **ex-gratia payments** in 2017.
24. There are no **material events subsequent** to 31 December 2017 that have an impact on the 31 December balances.

Yours sincerely,


Regional Director
Date

14.2.2018 -