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| WEATHER CLIMATE WATER | **World Meteorological Organization**  **EXECUTIVE COUNCIL**  **Seventy-Ninth Session** 16 to 20 June 2025, Geneva | **EC-79/INF. 8.5(5)** |
| Submitted by: Secretary-General  21.V.2025 |

## ANNUAL ACCOUNTABILITY REPORT OF THE INTERNAL OVERSIGHT OFFICE (IOO) FOR 2024

# Executive Summary

This report covers the activities of the Internal Oversight Office (IOO) during 2024, and any subsequent events of significance. The report also considers information discussed and suggestions made at the 44th session of the Audit Committee.

During 2024, IOO continued to receive full cooperation from WMO management. D/IOO confirms during the year, the internal oversight activities were free from interference in determining the scope of internal performing work and communicating results. Regular and substantive support from the management is also acknowledged. Furthermore there was no instance of impairment to independence or objectivity during the period.

**Annual opinion**

D/IOO provides an annual assessment on the adequacy and effectiveness of the Secretariat's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work. The opinion provided to the Secretary-General is given below:

*Based on the results of internal oversight activities, risk assessments, and external evaluations, the Internal Oversight Office (IOO) provides reasonable assurance on the effectiveness of WMO’s internal control system in 2024 in most of the areas reviewed.*

*While key governance mechanisms and financial controls were in place in the areas reviewed, the engagement results noted concerns on the cost of ERP implementation, the absence of a communication strategy, and weaknesses in the website implementation project. Additionally, the need for a comprehensive strategy for partnerships and working arrangements, along with effective mechanisms to monitor and report on these agreements, was noted.*

*An unprecedented rise in complaints received was indicative of underlying control environment issues that need to be focused on.*

The opinion of D/IOO complements the SIC,[[1]](#footnote-2) issued by the SG together with the financial statements.

**Orientation and Scope of Activities of IOO**

The focus and thrust of assurance activities remained as per the approved Plan of Work (PoW) for 2024.[[2]](#footnote-3)

**Internal Audit**: Six (6) assurance reports were issued in 2024, whereas two reports from POW-2024 were finalized in 2025.

* 2024-01 Building Management
* 2024-02 Regional Offices in Africa
* 2024-03 Evaluation of HIGHWAY Project
* 2024-04 Communication Activities
* 2024-05 ERP Implementation–Mid-term Review
* 2024-06 Statement on Internal Controls Process

The internal audit reports on agreements and working arrangements and EW4All and SOFF initiatives were issued this year.

**Investigation**: In 2024, the IOO experienced a significant surge in the number of complaints received, placing considerable strain on its resources and impacting the execution of other planned assurance activities. A total of thirty-three (33) complaints were registered during the year, resulting in the issuance of twelve (12) investigation or fact-finding reports.

The majority of allegations pertained to harassment and abuse of authority, highlighting the need for increased managerial focus on workplace conduct and performance management practices.

Additionally, the IOO launched an upgraded, multilingual complaints reporting platform in 2024. The new system includes a functionality for anonymous engagement, enhancing accessibility and confidentiality for users.

No substantiated cases of fraud or presumptive fraud were noted by IOO.

**Evaluation**: The evaluation of the HIGHWAY project, included in IOO’s 2023 Plan of Work, was completed and the corresponding report issued in 2024.

In response to the request by the WMO Congress in 2023, IOO developed the Terms of Reference for the evaluation of the efficiency and effectiveness of governing body structures (EC-79/Doc. 7.2.3). This document is currently undergoing review by the Bureau, the Technical Coordination Committee, and the Policy Advisory Committee, in preparation for submission to the Executive Council.

Furthermore, evaluation reports were issued following assessments of the SOFF mechanism, the Global Hydrometry Support Facility, and FOCUS-Africa pass-through funds. These evaluations were commissioned by WMO departments and conducted by independent evaluators.

**Follow-up of recommendations**: IOO conducted a follow-up of its recommendations during March 2025. The implementation rate was 79% with 24 open recommendations. Recommendations more than 12 months old are contained in the [annex](#ANNEX) to this document.

**Quality Assurance and improvement**: In 2024, IOO began aligning its practices with the newly-released Global Internal Audit Standards (GIAS), which took effect in January 2025. IOO conducted a gap assessment and outlined an action plan to align its processes with the new standards.

**Coordination**: Coordination between IOO and the External Auditor (Corte dei Conti) was continued at the level of risk assessment, planning and individual engagements and issues. IOO also consulted relevant JIU engagements in its engagement planning to ensure completeness of risk coverage. IOO will also work to develop an assurance map for WMO.

# Implementation of ProgramME of Work for 2024

1. The following table summarizes the reports issued during 2024 and the progress in the implementation of the plan of work for the year:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Code | Subject | Status | Report# | Rating |  |
| 2023-IAS-04 | Building Management | Issued | 2024-01 | Unsatisfactory |  |
| 2023-IAS-05 | Regional Offices in Africa | Issued | 2024-02 | Major improvement needed |  |
| 2023-EPAS-01 | Evaluation HIGHWAY Project | Issued | 2024-03 | NA |  |
| 2024-IAS-05 | Strategic Communication | Issued | 2024-04 | Major Improvement Needed |  |
| 2024-IAS-03 | ERP Implementation | Issued | 2024-05 | Some improvement needed |  |
| 2024-IAS-01 | Statement on Internal Control Process | Issued | 2024-06 | Some improvement needed |  |
| 2024-IAS-02 | EW4All | Draft | 2025-02 | Major improvement needed |  |
| 2024-IAS-04 | Budget | Substituted | \_ | \_ |  |
| 2024-IAS-05 | Self-Assessment of IA Activity | In progress | AOC-43 | NA |  |
| 2024-IAS-06 | Agreements | Draft | 2025-01 | Some improvement needed |  |

1. **Changes to the Plan of Work:** A planned engagement on Budgeting was substituted, as the Joint Inspection Unit (JIU) undertook a review on the same subject. In its place, an engagement on Agreements/MOUs was conducted and the report issued.

**Standards of Practice**

1. Assurance engagements (Internal Audit, Performance Audit, and Inspections) are conducted in conformance with the International Professional Practices Framework of the IIA. Investigations are performed as per the “Uniform Guidelines for International Investigators.” Evaluations are conducted as per the UNEG Norms and Standards.

# Internal Audit RATINGS

1. The internal audits were rated in accordance with IOO’s rating criteria which considered the significance of results, including reportable deficiencies. The following ratings have been in effect during 2024:

|  |  |
| --- | --- |
| **Effective/**  **Satisfactory** | The assessed “governance arrangements, risk management practices and controls” were adequately “established and functioning well/designed and operating effectively” to provide reasonable assurance that the objectives of the audited entity/area should be achieved.  Issue(s) identified by the audit, if any, do not affect the achievement of the objectives of the audited entity/area. |
| **Some improvement**  **needed** | The assessed “governance arrangements, risk management practices and controls” were adequately “established and functioning well/designed and operating effectively” but need some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.  Issue(s) identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.  Management action is recommended to ensure that identified risks are adequately mitigated. |
| **Major improvement**  **needed** | The assessed “governance arrangements, risk management practices and controls” were generally “established and functioning/designed and operating” but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.  Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.  Prompt management action is required to ensure that identified risks are adequately mitigated. |
| **Ineffective/**  **unsatisfactory** | The assessed “governance arrangements, risk management practices and controls” were “not adequately established and not functioning well/not adequately designed and not operating effectively“ to provide reasonable assurance that the objectives of the audited entity/area should be achieved.  Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.  Urgent management action is required to ensure that the identified risks are adequately mitigated. |

## Internal Oversight Office’s Opinion on Internal Controls – 2024

1. Management is responsible for ensuring a sound system of internal control that supports the achievement of WMO’s objectives and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that system.
2. The Internal Oversight Office is responsible for providing an independent and objective assurance on the system of internal controls.
3. The purpose of the annual opinion is to contribute to the assurances available to the Secretary-General to underpin the statement of internal control. The opinion expressed does not imply that IOO has reviewed all risks and assurances relating to WMO.
4. This opinion presents an overall assessment of the systems of governance, risk management, and internal control, in WMO including a comparison with the prior year where applicable. It is based upon:
5. The results of internal oversight engagements completed during the year and ongoing, investigation work results, assessment of the framework and processes for the identification and management of risk.
6. The results of oversight exercises undertaken by the external auditor, Joint Inspection Unit, etc. and the management’s response to them.
7. The results of the follow-up of recommendations of different oversight bodies.
8. Concerns of WMO stakeholders as noted in the Governing Body meetings and reports.
9. Insights gained from investigative activities.
10. The internal audit work in 2024 was conducted in conformity with the International Professional Practices Framework for Internal Audit of the IIA. The investigations and evaluations were conducted in accordance with the Uniform Guidelines for International Investigators and UNEG norms and standards respectively. There was no impairment to independence or objectivity in the conduct of internal oversight activities during the year.
11. To the stakeholders this means that the assurance provided by the Internal Audit Activity of the IOO is of high quality and reliable.

## Opinion

*Based on the results of internal oversight activities, risk assessments, and external evaluations, the Internal Oversight Office (IOO) provides reasonable assurance on the effectiveness of WMO’s internal control system in 2024 in most of the areas reviewed.*

*While key governance mechanisms and financial controls were in place in the areas reviewed, the engagement results noted concerns on the cost of ERP implementation, the absence of a communication strategy, and weaknesses in the website implementation project. Additionally, the need for a comprehensive strategy for partnerships and working arrangements, along with effective mechanisms to monitor and report on these agreements, was noted.*

*An unprecedented rise in the number of complaints received was indicative of underlying control environment issues that need to be focused on.*

*The key issues that merit further attention are outlined in the succeeding paragraphs.*

1. **Assurance Engagements** IOO employs a four-tier rating scale to classify Internal Audit reports based on the level of risk identified in the reviewed processes. The chart below illustrates the rating trends for reports issued for the past five (5) years.

## Issues from Assurance Engagements

1. **Evaluation of HIGHWAY Project** The HIGHWAY Project advanced climate risk reduction in Eastern Africa, improving early warning systems and weather access for Lake Victoria fishing communities. Aligned with global frameworks, it fostered regional collaboration on marine forecasts and benefited over 1.6 million people, reducing losses. Despite challenges like reliance on external funding and limited gender integration, the project achieved its goals and significantly boosted disaster risk reduction and regional cooperation.
2. **Communication activities** The audit of WMO’s Strategic Communications Office (SCO) and website revamp project highlighted key areas for improvement. The absence of a formal communication strategy since 2018 has hindered audience targeting, messaging, and performance metrics, while internal communications and office morale were flagged as needing attention. The website upgrade project faced governance and planning challenges, with costs escalating up to four times the initial estimate due to scope expansion, subpar consultant deliverables, and stakeholder dissatisfaction. Despite increased social media engagement on LinkedIn and X (formerly Twitter), the lack of a tailored strategy has impacted visibility. Addressing these issues is crucial to enhancing the communications and digital presence of WMO.
3. **ERP Implementation** A mid-term audit of WMO's ERP project in 2024 found the initiative overall on track, and robust project documentation and project management processes in place. However, the estimated CHF 6 million cost exceeded benchmarks and lacks thorough analysis, raising value-for-money concerns. Payments to UNDP without formal contracts were not in accordance with financial rules. There were gaps in governance, including unapproved project boards, affecting accountability. Evolving project scope and unresolved data migration plans risked user dissatisfaction and over-expenditure. Need for close cost monitoring and careful planning was noted.
4. **Statement on Internal Controls Process** The audit of the Statement on Internal Controls (SIC) process highlighted progress, with submission compliance rising from 81% in 2022 to 97% in 2023 and 95% in 2024, along with better alignment between managers' SICs and the Secretary-General's SIC. Managers are increasingly proactive in reporting issues, improving the accuracy of risk reporting. However, gaps in guidance, unclear role assignments, and outdated Standing Instructions were identified as areas for improvement. Continued reliance on template-based submissions risks superficial assessments, while the lack of systematic verification and enforcement could affect accuracy and compliance. Strengthening these areas is crucial to enhancing the SIC process.
5. **MoUs and Working Arrangements** (Report issued in January 2025). The audit examined WMO procedures for forming relationships with governmental and non-governmental organizations for compliance with the regulatory framework and reporting on them. The audit observed that no system was in place to monitor compliance with established agreements, leading to unmet obligations in several cases. The audit also identified a proliferation of agreements, including multiple agreements with the same inter-governmental organization, and instances where EC approval was not obtained, as required. Basic Document No. 60, detailing memoranda of understanding (MoUs), has not been updated since 2009, limiting oversight. Many agreements lacked actionable obligations or evidence of periodic reviews.
6. **Early Warnings for All Initiative (EW4All)** (Report issued in January 2025). The audit reviewed WMO's progress on the "Early Warnings for All" (EW4All) initiative and the Systematic Observations Financing Facility (SOFF). EW4All has enhanced WMO’s global visibility by increasing global focus on WMO role disaster risk reduction. Identified challenges includes outdated governance documents, misalignment between strategies and monitoring frameworks, and gaps in baseline data for tracking progress. Financial planning for the USD 1.18 billion needed for Pillar 2 lacks clear fund mobilization plans, and gender equity goals are missing from the initiative’s framework.
7. **SOFF** has progressed with 60 countries supported for the Readiness Phase and 18 for the Investment Phase. For SOFF, issues include potential conflicts of interest in peer advisor selection, risks with pass-through funding mechanisms, limited South-South cooperation, and funding shortfalls affecting vulnerable countries. Addressing these gaps is essential to fully achieving EW4All and SOFF objectives.

## Investigations/Fact Finding

1. In January 2024, IOO introduced a new whistleblower hotline, providing a secure and anonymous platform for reporting suspected misconduct. The service also allows whistleblowers to receive feedback and clarify their reports while preserving their anonymity.
2. Throughout 2024, IOO received 33 complaints via multiple reporting channels, with three identified as spam. Eight (8) were referred to HR, Ethics, or other relevant officials, as the complaints did not meet the threshold for misconduct or were better suited for informal resolution. In ten (10) cases, the allegations were substantiated, leading to investigations and the issuance of reports as appropriate. Another ten (10) cases were closed after preliminary investigations determined that the issues did not constitute misconduct. As of the investigation date, two (2) complaints remained open.
3. No substantiated cases of fraud or presumptive fraud were noted by IOO.

**OTHER SUBSEQUENT EVENTS**

1. The IOO draws the attention of the governing bodies to the significant financial uncertainty resulting from the United States Government’s suspension of contributions to UN system entities, including WMO, pending the outcome of a strategic review mandated by Executive Order 14099.
2. As of end March 2025, the United States accounted for over CHF 30 million in unpaid assessed contributions—representing approximately 43% of the 2025 Regular Budget—and was a principal source of voluntary funding for key initiatives. The termination of the USAID agreement in February 2025 and delays in other US-funded programmes pose risks to programmatic continuity, staff contracts, and the delivery of core functions. While management has implemented timely expenditure controls and is preparing for multiple funding scenarios, the IOO advises continued oversight of financial sustainability and governance agility to ensure institutional resilience in the event of prolonged or structural funding shortfalls.

# Internal AudiTS – SUMMARY SCOPE AND FINDINGS

# Report 2024-01 Building Management – “Unsatisfactory”

1. The Internal Oversight Office (IOO) conducted an audit of the building management at WMO to evaluate the effectiveness of controls in maintenance, operations, and the management of a trust fund for special works. The audit focused on three major contracts: maintenance with ISS Facility Services, cleaning with TOPNET, and security with PROTECTAS SA. Commendable aspects included the revision of Standing Instructions for facilities management, a well-developed risk control matrix, and clear deliverables for the security contract linked to performance indicators. However, the audit uncovered several issues, such as the potential loss of CHF 680 000 in rental income due to preferential terms for some tenants and CHF 300 000 in unjustified payments for a non-functional heating and cooling system, highlighting inadequate contract management. Cleaning routines and performance monitoring also lacked oversight.
2. The audit found significant shortcomings in the management of the trust fund (TF) for special works. Outdated terms of reference and imprecise purposes for the fund led to confusion in accountability and questionable expenditures exceeding CHF 800 000. Moreover, projects worth nearly CHF 10 million were approved without proper business cases, resource estimates, or timelines, posing a risk to achieving their intended value. Overall, the report concluded that governance, risk management, and controls in building management were insufficient, resulting in substantial revenue losses and poor project governance. The audit rated the engagement as “Unsatisfactory,” calling for urgent management actions to address the risks and ensure effective processes are implemented.

# Report 2024-02 – Regional Offices in Africa – “Major Improvement Needed”

1. The Internal Oversight Office (IOO) conducted an audit of the WMO Regional Office for Africa (RAF) in Addis Ababa and the WMO Office for Eastern and Southern Africa (ESA) in Nairobi, reviewing their operations in 2022 and 2023. While the shift of the ESA office to the UN compound in Nairobi (UNON) was commended for enhancing WMO’s visibility and collaboration opportunities, several areas for improvement were identified. Notably, the audit highlighted an increased involvement of the Regional and Representative Offices (RROs) in project implementation, despite the absence of such roles in the guidelines set by the Executive Council (EC). This misalignment between anticipated and actual responsibilities calls for management intervention to ensure project management does not detract from core functions. The audit also raised concerns about having two offices in East Africa, suggesting the consolidation of RAF and ESA offices as part of an ongoing review for greater efficiency.
2. Additionally, the audit emphasized the need for a strategic approach to partnerships in Africa, advocating for formalized collaborations to boost WMO’s regional impact. It also pointed out transparency gaps in the RAF's activity reporting and serious internal control lapses in Kenya, particularly in petty cash, asset, and vehicle management. The absence of clear operational guidelines, lack of supervision, and the prolonged vacancy in the Head of Office position further contributed to these issues. The audit stresses the importance of clear role definitions, improved internal controls, and strategic office consolidation to enhance efficiency and accountability within WMO’s African offices.

# Report 2024-03 – Evaluation of HIGHWAY Project – “NA”

1. The HIGHWAY Project was highly relevant to the strategic goals of climate risk reduction in Eastern Africa, particularly for Uganda, Kenya, Tanzania, and Rwanda. It contributed to building resilience among fishing communities around Lake Victoria by improving access to early warning systems (EWS) and weather information. The project was aligned with regional and national priorities, including the Paris Climate Agreement, the Sendai Framework, and the 2030 Sustainable Development Agenda. It facilitated collaboration among the four countries to issue daily marine forecasts for Lake Victoria, providing crucial weather information. The design was innovative but ahead of its time, as the national meteorological services (NMHSs) in the region were not fully prepared for such a project in 2017.
2. The project was highly effective in achieving all its outputs, including establishing a regional institutional framework for EWS, improving access to operational data, and enhancing marine forecasts. With over 1.6 million beneficiaries, the project exceeded expectations in improving resilience and reducing the loss of life and property in the region. While the project was efficient and cost-effective, there were moderate risks to financial sustainability, as future funding relies partially on external sources. Gender mainstreaming was identified as a weakness, as it was not fully integrated into the project design or implementation. Despite these challenges, the project's impact on transboundary disaster risk reduction and regional cooperation was significant, contributing to long-term resilience in the East African region.

# Report 2024-04 – Communication Activities - “Major Improvement Needed”

1. The audit aimed to evaluate governance, control, and risk management processes within WMO, specifically focusing on the Strategic Communications Office (SCO) and the website revamp project. The audit identified several areas for improvement, particularly the absence of a formal communication strategy, which has been pending since 2018. This gap has hindered the development of audience segmentation, messaging frameworks, and performance metrics. Additionally, 79% of respondents felt that SCO could improve its role in internal communications, while a negative work environment within the office was noted, affecting both the quality of work and staff morale. Furthermore, some staff members' actual duties significantly differ from their original job descriptions, indicating misalignment.
2. In terms of social media, WMO saw increased engagement on LinkedIn and X (formerly Twitter) in 2023, but decreased activity on Facebook and Instagram. However, the absence of a tailored communication strategy has likely impacted the Organization's visibility, as noted by respondents. The website revamp project also faced several challenges, including weak planning, budgeting, and governance. The project's costs exceeded initial estimates, with total expenditures reaching four times the original USD 250 000 projection, though management asserts there was no budget overrun due to expanded project scope. Substandard consultant deliverables, stakeholder dissatisfaction, and criticisms regarding the website’s navigation and structure highlighted the need for stronger project management frameworks and enhanced communication.
3. The audit incorporated feedback from a survey of internal stakeholders, with a 35% response rate, offering valuable insights into the perspectives of those directly impacted by the communications functions and website project issues. Addressing these concerns will be critical to improving both internal communications and the effectiveness of WMO’s digital presence.

# Report 2024-05 – ERP Implementation – “Some Improvement Needed”

1. The Internal Oversight Office (IOO) conducted a mid-term audit in 2024 to assess the progress of WMO's ERP project and ensure that objectives are on track. The audit focused on financial planning, scope definition, timeline management, and data migration strategies. Notably, the project is set to achieve a major milestone with the go-live of HR-related modules in October 2024. Project documentation and management are well-organized, with decisions being escalated and change requests approved by the Project Board.
2. However, several challenges were identified. The estimated cost of CHF 6 million for ERP implementation lacks a sound analysis and exceeds industry benchmarks, raising concerns about value for money. Additionally, WMO has been making payments to UNDP INFOSYS, without formal contracts, which violates financial regulations and exposes WMO to financial risks. Governance issues were also noted, as the project management board and sponsors have not been formally approved by the Secretary-General, affecting decision-making and accountability.
3. The evolving project scope and concurrent business process changes could lead to user dissatisfaction and over-expenditure, while unresolved data migration plans have led to the hiring of a consultant to assist with the process. Despite these concerns, the audit concludes that the project is generally on track, but close monitoring of costs and careful planning for key processes and data migration are critical to its success.

# Report 2024-06 – Statement on Internal Controls Process – “Some Improvement Needed”

1. The audit aimed to assess the effectiveness of the process for preparing the Statement on Internal Controls (SIC) and to identify ways to make it more robust and evidence-based. Positive findings include an increase in submission rates, with compliance rising from 81% in 2022 to 97% in 2023, and 95% in 2024. Additionally, there has been a growing trend of managers actively reporting issues, and the improved mapping of managers' SICs to the Secretary-General's SIC has enhanced the assurance that material issues and risks are being accurately reported.
2. However, several areas for improvement were highlighted. These include the need for clearer guidance and role assignments in the regulatory framework, as well as gaps in Standing Instructions covering key areas such as communications and programme management. The reliance on template-based SIC submissions has decreased but remains an issue, potentially leading to superficial assessments of internal controls.
3. Additionally, the audit pointed out the absence of systematic verification processes and enforcement actions, which could undermine the accuracy and long-term compliance of the SIC process. Addressing these concerns is essential to further strengthening WMO’s internal control framework.

# INVESTIGATION ACTIVITIES

1. **New Whistleblower Hotline** In January 2024, the Internal Oversight Office (IOO) introduced a new whistleblower hotline, enabling individuals to anonymously report suspicions of misconduct. This service also allows whistleblowers to receive feedback and offer clarifications, all while maintaining their anonymity.
2. **Complaints Received** During 2024, the IOO received 33 complaints through various reporting channels. Three (3) of these were categorized as spam. The breakdown of the remaining allegations is illustrated in the chart below:
3. Allegations of harassment continued to dominate the caseload, accounting for 19 of the 33 cases, followed by breaches of staff rules and abuse of authority, and SEA/SH, each with three cases (3).
4. At year-end, 28 of these cases had reached closure. The average closure time across all closed cases was approximately 65 days. Two (2) cases were ongoing.
5. From a qualitative perspective, the high volume of harassment-related reports underscores the ongoing need for a respectful and inclusive workplace culture. Cases of abuse of authority and SEA/SH highlight risks in supervisory dynamics and the importance of robust preventive and reporting frameworks. Some cases led to disciplinary or administrative action, while others provided insight that informed broader audit planning or risk mitigation measures. The IOO continues to serve as a key safeguard function, enabling staff to report concerns in confidence and ensuring WMO maintains high standards of accountability, integrity, and professional conduct.
6. The complaints received in 2024, were more than 3 times the average number of cases compared to previous years. The large number of cases appeared to be indicative of Control Environment issues which need to be further analysed by management. This also put considerable strain on limited IOO resources.
7. No substantiated cases of fraud or presumptive fraud were noted by IOO.

# Evaluation Activities

1. The IOO has the mandate for independent evaluations in WMO. Departments also commission project evaluations as required by donor agreements. Evaluations are also commissioned by Governing Bodies to look into a specific activity programme area or intervention. IOO represents WMO in UNEG[[3]](#footnote-4). IOO staff participate in various working groups as appropriate. IOO also contributes to the joint efforts of UNEG in the system-wide evaluation activities.

**External Evaluation of Effectiveness and Efficiency of WMO Bodies and Structures**

1. At its session in June 2021, EC requested an independent and external evaluation of the constituent body reforms. The evaluation was conducted by EY following a competitive bidding process under the oversight of the Executive Council. The results of the evaluation were considered by EC-76 which submitted its recommendations to Cg-19.
2. In [Resolution 41](https://library.wmo.int/viewer/67177/?offset=3#page=487&viewer=picture&o=bookmark&n=0&q=), Cg-19 observed that challenges remain, particularly in terms of engaging more Members and partners, achieving regional and gender balance, strengthening communication to Members, enhancing coordination, and creating greater synergies with the regional associations.
3. Cg-19 further requested the Executive Council to commission an external evaluation of the effectiveness and efficiency of WMO bodies and structures to inform the decisions of the twentieth session of the World Meteorological Congress.
4. Accordingly, IOO prepared the draft Terms of Reference for the external evaluation which was presented to the Technical Coordination Committee and Policy Advisory Committee in April 2025. Their suggestions have been duly incorporated into the document being submitted to the Executive Council in June (EC-79/Doc. 7.2.3).

# Project Evaluations

1. IOO provides backstopping support to all evaluation activities in WMO. An evaluation repository has been developed and maintained to store all evaluation reports and list of planned evaluations of programmes and projects. The following three evaluation reports were issued in 2024, as reported by management:

Independent review of SOFF

Global Hydrometry support facility

FOCUS Africa – Pass through

1. All three (3) evaluations were conducted by external evaluators, hired by the management.

# Follow-up of Recommendations

1. In the new GIAS the requirement for tracking actions on Audit Recommendations is contained in “Standard 15.2 Confirming the Implementation of Recommendations or Action Plans”.
2. Internal auditors must confirm that management has implemented internal auditors’ recommendations or management’s action plans following an established methodology, which includes:

* Inquiring about progress on the implementation
* Performing follow-up assessments using a risk-based approach
* Updating the status of management’s actions in a tracking system.

1. The extent of these procedures must consider the significance of the finding. If management has not progressed in implementing the actions according to the established completion dates, internal auditors must obtain and document an explanation from management and discuss the issue with the chief audit executive. The chief audit executive is responsible for determining whether senior management, by delay or inaction, has accepted a risk that exceeds the risk tolerance.
2. IOO conducts a follow-up of its recommendations twice a year and reports the results to the Audit and Oversight Committee. There are 114 recommendations in the follow-up database (as of March 2025). Based on the outcome of the follow-up, 90 (78.9%) were implemented. Details are given in the table below:

| Year and Report | Implemented | | Open | | Total | |
| --- | --- | --- | --- | --- | --- | --- |
|  | # | % | # | % | |  |
| **2021** | **34** | **100.0 %** | **-** | **-** | | **34** |
| 2021-01-Fellowships | 6 | 100.0% | - | - | | 6 |
| 2021-02- Field Offices | 5 | 100.0% | - | - | | 5 |
| 2021-03: Recruitment and Separation of Personnel | 7 | 100.0% | - | - | | 7 |
| 2021-04 Home Leave Management | 3 | 100.0% | - | - | | 3 |
| 2021-05: Cyber Security | 8 | 100.0% | - | - | | 8 |
| 2021-07 Strategic and Programmatic Framework | 5 | 100.0% | - | - | | 5 |
| **2022** | **18** | **81.8%** | **4** | **18.2%** | | **22** |
| 2022-01 Platform Services | 5 | 100.0% | - | - | | 5 |
| 2022-02 Quality Assessment review of IOO | - | - | - | - | | - |
| 2022-03 IPCC Financial Statement | - | - | - | - | | - |
| 2022-04 Procurement | 6 | 75.0% | 2 | 25.0% | | 8 |
| 2022-05 Climate risk-Southeast Asia | 3 | 60.0% | 2 | 40.0% | | 5 |
| 2022-06 Payroll | 4 | 100.0% | - | - | | 4 |
| **2023** | **25** | **78.1%** | **7** | **21.9%** | | **32** |
| 2023-1 IT Services | 5 | 100.% | - | - | | 5 |
| 2023-2 ERM | 7 | 87.5% | 1 | 12.5% | | 8 |
| 2023-3 Travel Management | 8 | 88.9% | 1 | 11.1% | | 9 |
| 2023-4 Green Climate Fund- Revised | - | - | - | - | | - |
| 2023-5 Education Grant | 2 | 40.0% | 3 | 60.0% | | 5 |
| 2023-06 SSA | 3 | 60.0% | 2 | 40.0% | | 5 |
| **2024** | **13** | **50.0%** | **13** | **50.0%** | | **26** |
| 2024-01 Building Management | 1 | 20.0% | 4 | 80.0% | | 5 |
| 2024-02 Offices in Africa | 4 | 66.6% | 2 | 33.4% | | 6 |
| 2024-03 Strategic Communications | 2 | 33.4% | 4 | 66.6% | | 6 |
| 2024-05 ERP Implementation | 5 | 100.0% | - | - | | 5 |
| 2024-06 SIC | 1 | 25.0% | 3 | 75.0% | | 4 |
| Total | **90** | **78.9%** | **24** | **21.1%** | | **114** |

1. The recommendations in the IOO reports are classified as “High” and “Medium. Following table gives the details of implementation by year and priority.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **High** | **%** | **Medium** | **%** | **Total** |
| **2021** | **13** |  | **21** |  | **34** |
| Implemented | 13 | **100.0%** | 21 | **100.0%** | 34 |
| Open |  |  |  |  |  |
| **2022** | **8** |  | **14** |  | **22** |
| Implemented | 6 | **75.0%** | 12 | **85.7%** | 18 |
| Open | 2 | **25.0%** | 2 | **14.3%** | 4 |
| **2023** | **4** |  | **28** |  | **32** |
| Implemented |  |  | 25 | **89.3%** | 25 |
| Open | 4 | **100.0%** | 3 | **10.7%** | 7 |
| **2024** | **11** |  | **15** |  | **26** |
| Implemented | 4 | **36.3%** | 9 | **60.0%** | 13 |
| Open | 7 | **63.6%** | 6 | **40.0%** | 13 |

1. The following chart shows the trend of implementation as reported to the previous sessions of the Audit Committee.
2. The overall implementation rate is 78.9%. As of March 2025 there are 24 recommendations which are open. The age analysis of these recommendations is given in the chart below:

**Figure 1 - Ageing of Open Recommendations**

1. It is noted that 12.5% of the recommendations are less than one year old. 17 recommendations which are open for more than one year are given in the [annex](#ANNEX).

# Quality Assurance and Improvement

1. The Global Internal Audit Standards, released 9 January 2024, became effective on 9 January 2025. The Internal Oversight Office has started to take steps to start adopting the Standards.
2. IOO conducted a gap assessment, based on a tool developed by the French IIA of its
3. present policies and procedures vis-à-vis the requirements of the new GIAS. The report was shared with AOC in its 43rd session. Based on the gap assessment IOO has identified following areas of focus in 2025.
4. **Internal Audit Strategy** The vision and mission of the IOO are contained in the IOO’s Charter and remain valid. IOO will embark on the development and implementation of a strategy that supports the long-term or overall strategic objectives as well as success of the organization.
5. IOO had planned to engage outside help in certain areas like development of assurance map, revision of manuals, etc. however, due to austerity measures in place these are kept on hold.

## Coordination with the other assurance providers

1. Standard 9.5 of the GIAS on coordination and reliance establishes the parameters of collaboration between Internal Audit Service and other assurance providers.
2. Continued cooperation has been maintained with the Corte dei Conti—the external auditor of WMO. IOO continues to routinely share the assurance reports with the external auditor. IOO consults the ongoing reviews and findings from the JIU review to minimize duplication and enhance synergy. The JIU reports also provide WMO with useful benchmarks of the United Nations system which can be used as audit criteria as appropriate.

## Training and outreach

1. IOO is required to represent WMO in the professional networks of oversight functions, which include UN-RIAS, HOIA, UN-RIS, CII and UNEG. Subject to the availability of budget, IOO endeavours to provide training for continuing professional education and professional up-gradation.
   1. UNEG – Annual Meeting was attended by D/IOO in January 2024
   2. HOIA – SIO attended HOIA in May 2024
   3. D/IOO and SIO attended UN-RIAS in Geneva in September 2024
   4. CII and UN-RIS meetings were attended by D/IOO in November 2024
   5. IFRC – Annual Conference: Preventing Corruption and Enhancing Assurance Mechanisms in Humanitarian Operations were attended by D/IOO, SIO and IO Assistant in November 2024.
2. The following are the focus areas for training identified for 2025:
   1. Training on Generative AI – Director, IOO; Senior Oversight Officer; and Oversight Assistant
   2. Training on Project Management.
3. It should be noted that the training and outreach activities could be affected by the funding challenges.

## Access to information

1. The policy of disclosure of internal audit reports to Member States was approved by the EC in 2008. The policy was updated in 2012 based on the experience gained. No request for reports was received in the reporting period.

# Internal Oversight Resources

1. As of the date of this report, IOO has two professional staff (D/IOO and Senior Oversight Officer) and one general service staff (Internal Oversight Assistant). Details of IOO Staff are given in the table below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Title** | **Name** | **Grade Level** | **Qualifications** | **Nationality** |
| D/IOO | Mr. A. Ojha | D-1 | CIA/CISA/CRMA/CFE | India |
| Sr. Oversight Officer | Ms. P. Ralijemisa | P-5 | CIA, Accredited Quality Assessor | Madagascar |
| IO Assistant | Mr. L. Courtial | G-6 | CFE,  Accredited Quality Assessor, Certified Cyber Crime Examiner | France |

1. The total non-post resources allocated to the head “Internal Oversight and other Oversight Provisions” was CHF 333 000 in 2024. The utilization is shown in the table below:

|  |  |
| --- | --- |
| **Item** | **Expenditure** |
| External Audit | 130,000 |
| JIU | 16,318 |
| Audit & Oversight Committee | 58,843 |
| Investigation Outsourcing | 60,291 |
| Audit-Co-sourcing | 26,000 |
| Operating Expenditure | 33,789 |
| Travel and Training | 8,147 |
| **Total** | **333,388** |

1. From 2025, the activities of budgets of JIU and External Audit have been transferred to the office of the Controller and Management Services.

## ANNEX – Recommendations open for more than 12 months

| **Recommendation** | **Management Comments** | **IOO comments** |
| --- | --- | --- |
| **1)** D/LCA should expedite the finalization of the Procurement and Contract Manual. Consultations with departments should be done to obtain their inputs and ensure that their needs are addressed in the manual. 2022-IAS-05 Procurement-Rec 3 | March 2025 A very first draft of the manual is being finalized. It will reflect the recent changes to the FRR (agreed with the executive management) and other changes to the SI. | Recommendation will be closed after the finalization of the manual. |
| **2)** D/LCA should review and approve the KPIs which are to measure procurement performance and quality management in terms of volume, cost, quality, and time. 2022-IAS-05 Procurement-Rec 7 | March 2025  KPIs are being used as a measurement of performance and will be monitored to determine the level of performance.  Annual basis | Recommendation will be closed after IOO ascertains the adequacy of the KPIs. |
| **3)** D/PPO should update the Standing Instructions to include policies and procedures for selecting implementing partners and assessing their project implementation capacity. The SI should be supplemented by guidelines as appropriate. 2022-IAS-02 Climate Risk-South-East Asia-Rec 1 | March 2025  The draft IPA framework is in its final testing phase and set for completion by March 2025. It will provide a structured approach to evaluating and selecting implementing partners, aligned with the WMO due diligence framework. Once validated, it will be integrated into the updated Standing Instructions with supporting policies to enhance accountability, risk management, and project implementation capacity. Additionally, it will be included under the risk management agenda item for the AOC, ensuring that the EC is informed through the AOC’s report. The final implementation deadline is set for June 2025. | Recommendation will be closed once IPA framework is finalized and approved. |
| **4)** The requirement of having audited financial statements/periodic audits of implementing partner activities should be included in the regulatory framework. Policies and procedures for doing so should be laid out clearly. 2022-IAS-02 Climate Risk-Southeast Asia- Rec 2 | March 2025  The requirement for audited financial statements and periodic audits is being incorporated into the Due Diligence Policy and Implementing Partner Assessment Framework. Drafts are expected by March/April 2025, establishing clear policies for financial oversight, accountability, and risk management. Once validated, they will be integrated into the Standing Instructions to strengthen financial governance. Additionally, it will be included under the risk management agenda item for the AOC, ensuring that the EC is informed through the AOC’s report. The final implementation deadline is set for June 2025. | Recommendation will be closed after the approval of the Due Diligence Policy. |
| **5)** D/CSG should ensure that the review of organizational risks is included in the Terms of Reference of the Board of Directors and its meeting agenda (regularity to determine). Additionally, D/CSG as the senior officer managing the MERP Unit should subsume the function of a Chief Risk Officer. 2022-IAS-03 ERM-Rec 3 | C/PFP March 2025  IN PROGRESS. The review of organizational risks will be added to the TORs of the Global Management Team as part of the planned updates of Chapter 1 of the Standing Instructions. The Executive Management has decided that no Chief Risk Officer is required; the Risk and Quality Management Officer ensures coordination and performs all risk management-related functions. | Recommendation will be closed after the update of Chapter 1. |
| **6)** Management should stop the practice of seeking boarding cards and hotel bills for all travels, in line with other UN system organizations. Travelers should instead only keep the boarding passes with them for a prescribed period for a possible spot check. 2023-IAS-03 Travel- Rec 2 | March 2025  To be implemented within the reviewed Travel Policy.  With the implementation of the new ERP system, staff are no longer required to provide these documents, but they are required to keep the records with them for 24 months.  External travellers are still required to provide supporting documents to the Conference Unit | Implemented. The statistics will be adjusted in subsequent report. |
| **7)** C/HRS should discontinue the payment of the Special Education Grant in cases where there is no evidence of special arrangements being made. Recovery under financial rules may be considered as appropriate. 2023-IAS-02 Education Grant-Rec 1 | March 2025  Further to discussions with the Legal Office, it was agreed to review the checklist again that is being used to verify eligibility for a special education grant. | Recommendation will be closed after IOO ascertains that the evidence is adequate. |
| **8)** To comply with the rules and treat all staff equally, C/HRS should discontinue the payment of Education Grant for Staff Members holding Swiss nationality, even if they have other nationalities. 2023-IAS-02 Education Grant-Rec 2 | March 2025  A change of staff rule 145 is in process that will address this. | Recommendation to be closed after the change in Staff Rule is approved. |
| **9)** C/HRS should discontinue the payment of expense items not admissible under the rules and policies, including boarding assistance/ expenses for education at tertiary level. Recovery under financial rules may be considered as appropriate. 2023-IAS-02 Education Grant-Rec 3 | March 2025  The cases identified by IOO were reviewed. HR considered the interpretation of the rules by IOO and, going forward, agrees to adjust the practice in accordance with this interpretation. Reimbursement of past payments was considered and the opinion of the Legal Office was requested. In accordance with the legal advice obtained, reimbursement cannot be requested if the payment was not erroneous but made based on a rules interpretation. | Recommendation is closed. |
| **10)** The organization's HR strategy in its next revision should include a dedicated section or provisions outlining the strategic utilization of consultant resources. This inclusion should encompass guidelines for target mix of staff versus consultant resources, engagement, evaluation, and alignment of consultants with the Strategic Objectives. 2023-IAS-01-SSA-Rec 1 | March 2025  The HR strategy is currently being updated. | Recommendation to be closed after the update of the HR strategy. |
| **11)** The delegation of authority to the directors in engaging consultants should be reviewed and harmonized with the delegation of authority in the procurement process. Varying levels of scrutiny and controls based on monetary thresholds in hiring of consultants, will ensure better value for money. Alternatively, the engagement of consultants can be handled as a procurement process as is done in several UN system organizations. 2023-IAS-01-SSA-Rec 2 | March 2025  The new HR strategy will address the SSAs and the balance that should be achieved between the hiring of staff and consultants. | Recommendation to be closed after risk-based controls for approval of SSAs are put in place. |

| **Recommendation** | **Management Comments** | **IOO comments** |
| --- | --- | --- |
| **12)** D/GS should propose a provision for insertion into the regulatory framework that lays out the basis of fixing rental charges, as well as the authority and process for the granting of any concessions. 2023-IAS-04-Building Management-Rec 1 | March 2025  This issue will be presented to Executive management as part of a holistic review of tenant management issues expected to take place in Q2 2025. | Recommendation will be closed after the policy for fixing rent is approved. |
| **13)** D/LCC should prepare a detailed report and submit it to the ASG, providing a comprehensive explanation of the payment to ISS for CCF maintenance, for ASG to advise the S-G on what further action, if any, is required including possibly recovery or the write-off of the loss in accordance with Finance Rule 113.10. 2023-IAS-04-Building Management-Rec 2 | March 2025  The report has been extracted and resubmitted under separate cover to the ASG for his review. | Implemented info was provided in April 2025. The statistics will be updated in the subsequent report |
| **14)** Director Governance Services should review the terms of reference of the Trust Fund 231000 and submit them for the approval of the SG. The revision should ensure that the accountability for commitment of resources from the trust fund are clarified. 2023-IAS-04-Building Management-Rec 4 | March 2025  The review of the terms of reference is on-going and is expected to be submitted to the SG in Q2 2025 | Recommendation to be closed after the TOR. |
| **15)** D/LCC should ensure that all projects funded through the Trust Fund for Special Works are accompanied by well-defined timelines, comprehensive cost-benefit analyses, risk assessments, and identification of potential issues. Additionally, establish an effective monitoring mechanism, which includes quarterly progress assessments for approved projects. In consideration of best practice, the possibility of establishing a project management board or committee should also be explored. 2023-IAS-04-Building Management-Rec 5 | March 2025  Discussions relating to the establishment of the works board are ongoing. | Recommendation to be closed after Governance Framework of building Projects is established. |
| **16)** Management should conduct a comprehensive evaluation of the strategies employed by the RROs concerning project implementation. Clearly articulate the specific project implementation activities that will be assigned to the RROs, how they will be resourced, and ensure that this role does not dilute the core roles of RROs. Additionally, evolve a partnership strategy and compile a comprehensive list of partners, detailing areas of cooperation, legal instruments, and focal points to optimize and formalize collaborations. 2023-IAS-05-WMO Offices in Africa-Rec 1 | March 2025  The initial draft of the independent evaluation of the WMO's approach to projects has been produced by the consultant and is now undergoing review. The draft addresses the role of RROs in project implementation. Particular emphasis in the report is given to placing project staff in the RROs.  The RAF has developed a draft of its partnership strategy, which will guide its collaboration with partners in the region | Recommendation will be asserted again when independent evaluation is completed, and action taken on defining RROs role in projects. |
| **17)** Management should expedite the finalization of the guidelines for operations at the Regional and Representative Offices. The comprehensive guidelines should include petty cash, vehicle, and asset management. 2023-IAS-05-WMO Offices in Africa-Rec 5 | March 2025  The operationalization of the guidelines is pending subject to the full operationalization of the WMO ERP system | Recommendation to be closed after approval of the guidelines. |

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1. Statement on Internal Control [↑](#footnote-ref-2)
2. The PoW of IOO is approved by the AOC. [↑](#footnote-ref-3)
3. The United Nations Evaluation Group (UNEG) is an interagency professional network that brings together the evaluation units of the United Nations system, including UN departments, specialized agencies, funds and programmes, and affiliated organizations. It currently has 50 such members and observers. [↑](#footnote-ref-4)