WEATHER CLIMATE WATER

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# ANNUAL ACCOUNTABILITY REPORT OF THE INTERNAL OVERSIGHT OFFICE FOR 2025

## EXECUTIVE SUMMARY

This report covers the activities of the Internal Oversight Office (IOO) during 2025, and any subsequent events of significance. The report also considers information discussed and suggestions made at the forty-sixth session of the Audit and Oversight Committee.

During 2025, IOO continued to receive full cooperation from WMO management. The director of IOO (D/IOO) confirms that during the year, the internal oversight activities were free from interference in determining the scope of internal audits, performing work and communicating results. Regular and substantive support from the management is also acknowledged. Further, 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 (SG) is given below:

*Based on the results of internal oversight activities, risk assessments and external evaluations, IOO provides reasonable assurance on the effectiveness of WMO's internal control system in 2025 in most of the areas reviewed.*

*While key governance mechanisms and financial controls were in place across the areas reviewed, the engagements noted concerns in three areas in particular: a performance management process that is not functioning as intended; the potential for unchecked discretion in the management of linguistic services; and weak controls over the determination of eligibility for non-staff travel funded by WMO.*

*The continued high level of complaints received was indicative of the progress needed in addressing control environment issues.*

The opinion complements the Statement on Internal Control, issued by the Secretary-General (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 2025.[1]

[1] The PoW of IOO is approved by the Audit and Oversight Committee (AOC).

## Internal audit

Six (6) assurance reports were issued in 2025:

- 2025-01 Working Arrangements and MOUs
- 2025-02 EW4All and SOFF Initiatives[2]
- 2025-03 FOCUS-Africa – Certified Financial Statement (CFS)
- 2025-04 Linguistic Services
- 2025-05 Travel Process
- 2025-06 IT Governance and Strategy

The internal audit report on "Performance Appraisal Process" was issued in 2026.

*Follow-up of internal audit recommendations*

IOO conducted a follow-up of its recommendations during March 2026. The implementation rate was 73% with 28 open recommendations. Recommendations more than 12 months old are kept at Annex 2.

## Investigation

In 2025, a total of thirty (30) complaints were received by IOO. Following the fact-finding/investigations as appropriate eight (8) reports were issued to SG.

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

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

A summary of allegations received is kept in Annex 1.

## Evaluation

*Evaluation of WMO constituent body structures*

In response to the request by the World Meteorological Congress in 2023, IOO developed the Terms of Reference for the evaluation of the efficiency and effectiveness of governing body structures.

After the review by Policy Advisory Committee and the Executive Council, the evaluation was entrusted to the Joint Inspection Unit (JIU) in July 2025. The overall objective of the review is to assess the effectiveness and efficiency of the WMO governance structure, whether it is fit for purpose for responding to current challenges, and to identify gaps and propose actions to improve WMO overall governance arrangements.

The review final report by the Joint Inspection Unit will be submitted to EC-80 in June 2026.

[2] Issues from this engagement were covered in the opinion for 2024 and hence are not repeated here.

*Decentralized evaluation*

Following the reorganization and the clarification of IOO's evaluation mandate in 2024, IOO has increased its support role to the decentralized evaluations in WMO. In 2025, IOO provided substantial methodological support to the external evaluation of the HydroHub Phase II external evaluation and is in the Evaluation Management Group.

*Follow-up of decentralized evaluation recommendations*

IOO has begun to follow up on the recommendations from decentralized evaluations by developing a structured tracking system, including a centralized database capturing recommendations, management responses and action plans. The current database covers three projects with 54 recommendations, providing a systematic basis for monitoring implementation and enhancing accountability.

**Quality assurance and improvement**

IOO is aligning its practices with the Global Internal Audit Standards (GIAS), which came into effect in January 2025. A gap assessment has been completed, and an action plan has been developed to align and adapt its processes to the new standards. The external Quality Assurance Review (QAR) is scheduled for 2026 and has been incorporated into the work plan. However, resource constraints may necessitate deferring the exercise to the following year.

**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.

In other activities, IOO continued to provide secretarial services to the Audit and Oversight Committee during 2025.

**Resource constraints and implications**

The ongoing financial challenges have resulted in deferment of the Evaluation Officer position, fewer resources available for outsourcing of assurance/investigations activities, reduced engagement with the professional networks of the United Nations system and delays in development of policies and manuals.

In conclusion, three takeaways merit attention. First, the audit of the Performance Appraisal Process indicates that the WMO performance management process needs to be made fit for purpose by leveraging Quantum HCM functionalities that could transform the process into a meaningful management tool. Second, while the overall implementation rate of audit recommendations has improved, implementation of high-priority recommendations continues to lag, and a significant share of open recommendations have been outstanding for more than 12 months – a pattern requiring concerted management focus. Third, the continued scarcity of IOO resources has constrained the Office's ability to deliver its full mandate, with consequences for investigation timelines, the planned external Quality Assurance Review and evaluation coverage.

Looking ahead, the IOO expects that after the stabilization of the management structure there will be management action on the recommendations resulting in improvement in processes and enhanced leveraging of functionalities of Quantum to support a results-based culture.

IOO will also deepen its collaboration with the Planning, Foresight and Performance Office (PFPO) on the restructuring key performance indicator (KPI) framework, supporting the External Auditor's performance audit planned for 2027. IOO will complete its alignment with the Global Internal Audit Standards and prepare for the external QAR, so that Members can continue to rely on the quality of the assurance provide by IOO.

## Implementation of programme of work for 2025

1. Table 1 summarizes the reports issued during 2025 and progress in implementation of the plan of work for 2025:

**Table 1. Implementation of plan of work for 2025**

| CODE | SUBJECT | STATUS | REPORT# | RATING |
|---|---|---|---|---|
| 2024-IAS-06 | Agreements | Issued | 2025-01 | Some Improvement Required |
| 2024-IAS-02 | EW4All | Issued | 2025-02 | Major Improvement Required |
| 2025-IAS-05 | EC Grant – CFS | Issued | 2025-03 | NA |
| 2025-IAS-01 | Linguistic Services | Issued | 2025-04 | Some Improvement Required |
| 2025-IAS-02 | Travel | Issued | 2025-05 | Some Improvement Required |
| 2025-IAS-06 | IT Governance | Issued | 2025-06 | Some Improvement Required |
| 2025-IAS-04 | Performance Appraisal Process | Issued | 2026-01 | Major Improvement Required |
| 2025-IAS-03 | Infrastructure Division | Dropped | _ | _ |

2. Changes to the plan of work. A planned engagement on audit of Infrastructure Division (2025-IAS-03) had to be dropped due to organizational restructuring in the Secretariat.
3. The evaluation of the Flash Flood Guidance System (FFGS) project (2025-EPAS-01) could not be undertaken due to funding cessation by the donor and budget constraints.
4. Certification of Financial Statements for European Commission-funded FOCUS-Africa Project was added in the plan of work.
5. As requested by the Executive Council, IOO developed the terms of reference for the evaluation of the efficiency of constituent body structures and submitted it to the Policy Advisory Committee and the Executive Council. The evaluation was entrusted to the Joint Inspection Unit. The report will be submitted to EC-80.

**Standards of practice**

6. Assurance engagements (internal audit, performance audit, and inspections) are conducted in conformance with the International Professional Practices Framework of the Institute of Internal Auditors (IIA). Investigations are performed as per the *Uniform Guidelines for International Investigators*. Evaluations are conducted as per the United Nations Evaluation Group (UNEG) *Norms and Standards for Evaluation*.

## INTERNAL AUDIT RATINGS

7. 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 2025:

| | |
|---|---|
| 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.<br>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.<br><br>Issue(s) identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.<br><br>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.<br>Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.<br>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.<br>Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.<br>Urgent management action is required to ensure that the identified risks are adequately mitigated. |

## INTERNAL OVERSIGHT OFFICE'S OPINION ON INTERNAL CONTROLS – 2025

### Purpose and scope

8. In accordance with its mandate, the Internal Oversight Office (IOO) provides this annual opinion on the adequacy and effectiveness of the system of internal controls of the World Meteorological Organization (WMO), as well as on IOO's own internal controls, for the period ended 31 December 2025.

9. This opinion covers governance, risk management and internal control processes designed to provide reasonable assurance regarding the achievement of WMO objectives relating to operational effectiveness and efficiency, reliability of financial and performance information, compliance with applicable rules and regulations, and safeguarding of assets.

### Framework and basis for the opinion

10. Management is responsible for establishing and maintaining an effective system of internal control to support the achievement of WMO objectives and for ensuring that appropriate assurance arrangements are in place.

11. IOO provides independent and objective assurance on the effectiveness of WMO governance, risk management and internal control systems.

12. The annual internal oversight opinion contributes to the assurance available to SG in support of this Statement of Internal Control and does not represent a review of all risks or all sources of assurance across the Organization.

13. The opinion reflects an overall assessment of WMO systems of governance, risk management and internal control, including comparisons with the prior year where applicable. It is informed by internal audit and investigation activities, oversight work by external bodies (including the External Auditor and the Joint Inspection Unit) and management responses, follow-up on oversight recommendations, stakeholder concerns raised in governing body fora, and insights from investigative activities.

14. Internal audit work conducted in 2025 complied with the International Professional Practices Framework of the Institute of Internal Auditors, while investigations and evaluations were carried out in accordance with the Uniform Guidelines for International Investigators and the norms and standards of the United Nations Evaluation Group. No impairment to the independence or objectivity of internal oversight activities was identified during the year.

15. Accordingly, the assurance provided by IOO is considered reliable and supports the Secretary-General's assessment of the effectiveness of the WMO system of internal control.

### Opinion

16. *Based on the work performed and the evidence obtained, IOO is of the opinion that, during 2025, the World Meteorological Organization's system of internal controls provided reasonable assurance regarding the adequacy of their design and effectiveness of their operation. While the overall control framework remains generally sound, control*

*deficiencies and opportunities for improvement were identified in certain areas which, if not addressed in a timely and sustainable manner, may adversely affect the Organization's ability to achieve its objectives. This assessment is made in the context of a period of significant internal transformation and evolving external operating conditions, which carry potentially far-reaching implications for governance and oversight, and increase cumulative control risks related to organizational restructuring, staffing gaps, recurrent conduct-related matters and major system transformations.*

**Key risk context considered in forming the opinion**

17. In forming this opinion, IOO has taken into account the following significant developments in the WMO internal and external environment that materially affect the internal control framework.

***Financial risks related to Member contributions***

18. WMO faces a heightened liquidity risk arising from the continued non-payment of assessed contributions by one of the largest contributors to WMO. This shortfall has significantly constrained cash flows, limiting the Secretariat's ability to maintain normal operational levels.

19. Prolonged delays in the receipt of assessed contributions may necessitate deferment of planned activities and implementation of additional austerity measures, thereby posing a material risk to programme delivery, organizational stability and the timely implementation of mandated activities.

20. Considering these risks, pursuant to Resolution 4 (Cg-Ext(2025)) and General Regulation 32, a Task Force (the Task Force) to prepare proposals for prioritization or deferrals of components of the Strategic and Operating Plans during the remainder of the nineteenth financial period has been set up, which will submit its recommendations to the Executive Council in June 2026.

***Organizational restructuring***

21. The ongoing organizational restructuring, which started in 2024 with streamlining of administrative functions and continued in 2025 in response to financial pressure and the UN80 Initiative, presents a material risk to WMO operational effectiveness and the control environment.

22. The technical departments have been significantly restructured, and many staff left the Organization at the end of 2025 due to reduction in number of posts. The new recruits for several of the new positions have not joined as yet, resulting in risks of loss of institutional memory.

23. The reduction of positions in the Secretariat transformation is estimated to generate annual savings of CHF 5.2 million, however this may not suffice to address the liquidity risk currently being faced.

24. The short time in which these changes had to be implemented resulted in a risk that all the mandated functions of the Organization may not have been mapped to the new structure.

25. The transition to the new structure has introduced uncertainties related to roles, responsibilities and reporting lines, which may temporarily weaken accountability, decision-making and internal controls.

26. If not carefully managed and monitored, these risks may adversely affect programme delivery, compliance with governance requirements and the achievement of the intended benefits of the restructuring.

***Reputational risks, investigations, and workplace conduct***

27. The volume of investigation reports in 2025 was broadly comparable to that of 2024. Allegations of harassment accounted for approximately 33% of cases, followed by staff rule violations (22%). This pattern underscores the need for continuing attention on workplace conduct, ethical culture issues and management accountability.

28. While investigation mechanisms are in place, the nature and recurrence of these allegations suggest that existing preventive and management controls are not yet fully effective in addressing underlying behavioural and cultural drivers. If preventive measures, leadership oversight and timely management follow-up are not strengthened, there is a sustained risk of harm to staff well-being, erosion of ethical culture, increased legal and reputational exposure, and adverse impacts on organizational performance.

***Enterprise resource planning (Quantum) implementation***

29. WMO has implemented the Quantum ERP system, which went live in January 2025. This implementation represents a major transformation of financial and administrative processes. Due to the timing of the go-live of Quantum, the system was in stabilization phase through much of the year. As a result, key risks regarding staff familiarity with the system, understanding and efficiency of the business processes reliant upon Quantum and reporting continued during 2025.

30. The system being hosted and run by the United Nations Development Programme (UNDP) constrains the Organization’s agility to both fully respond to and meet user needs and to have full control over the ongoing operational cost to WMO. Additionally, UNDP may not provide the requisite assurance as a service provider to WMO management and external auditors. If these limitations persist, there is a risk of reduced operational effectiveness, potential increasing the cost and challenges in efficiently obtaining sufficient audit assurance. These matters could ultimately affect policy development and compliance as well as the efficiency of internal controls and assurance processes.

**Assurance engagements**

31. IOO employs a four-tier rating scale to classify internal audit reports based on the level of risk identified in the reviewed processes. Figure 1 illustrates the rating trends for reports issued for the past five (5) years.

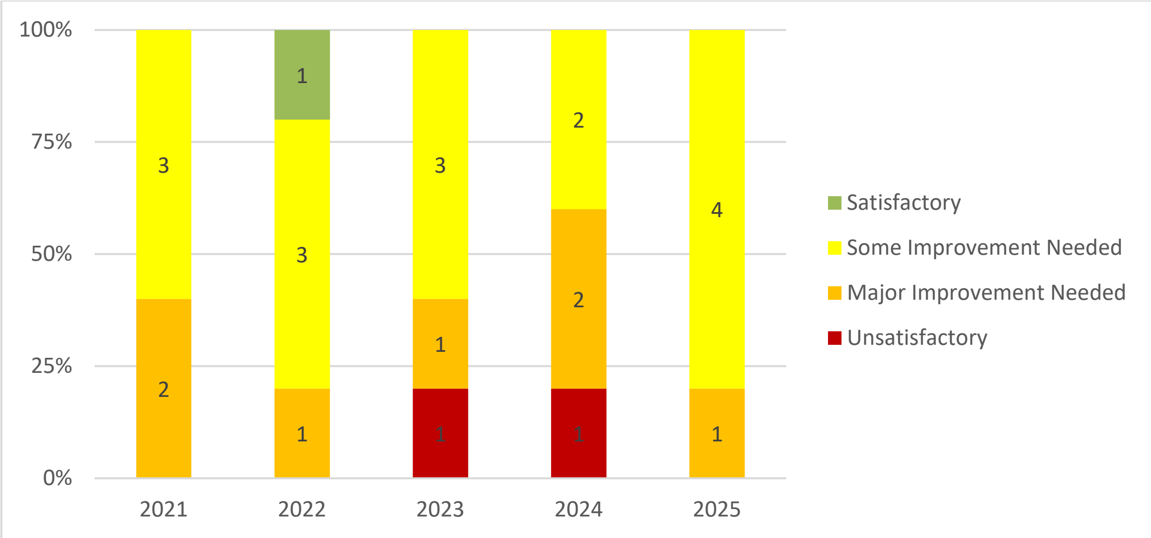


**Figure 1. Trend in engagement ratings**

**Issues from assurance engagements**

32. The assurance reports issued during 2025 indicate that internal controls are generally established across the Organization; however, important deficiencies remain in certain areas:

33. **FOCUS-Africa Project:** IOO issued the Certified Financial Statement for the FOCUS-Africa Project (6.97 million euros (EUR)) following agreed-upon procedures with the European Commission. WMO does not appear to have an established and consistently applied time-keeping system to accurately record and substantiate personnel costs charged to voluntarily funded projects. In the absence of reliable time-tracking controls, there is a risk that personnel costs may not be adequately supported or attributable to project activities, potentially resulting in costs being deemed ineligible by donors and leading to financial loss, recovery actions or reputational damage.

34. **Linguistic services:** The current arrangements for engaging short-term personnel for conference and translation services concentrate a significant degree of discretion in the role of the Chief of Conferences, particularly with respect to selection, remuneration, and assessment of work performed. This appears to stem from limited clarity in delegated authority and insufficiently documented procedures and guidance. If not further clarified and strengthened, these arrangements may increase the risk of inconsistent decision-making, reduced transparency, and potential financial or compliance issues, and could affect perceptions of fairness and accountability in the hiring process.

35. **Travel management:** Approximately 60% of WMO travel expenditure relates to third-party travel, the eligibility, purpose and reimbursable costs of which are governed by Executive Council resolutions. The audit noted that information on third-party travel is not captured or structured in a manner that allows for systematic verification of compliance with the relevant resolutions or assessment of the legitimacy of expenses incurred.

36. In the absence of complete, reliable and verifiable data on third-party travel, there is a risk that the expenditures on third-party travel may not fully comply with Executive Council resolutions and may result in payments to ineligible persons or for unauthorized purposes, leading to financial loss.

37. **IT governance and strategy:** The IT governance committees – Information Systems Strategic Advisory Committee (ISSAC) and the Enterprise Architecture Board (EAB) – were found to be largely inactive, and their respective terms of reference were obsolete. In conjunction with the reorganization of the department, the composition and terms of reference of these committees have since been updated. However, the full implementation of the revised IT governance model is dependent on the completion of the broader Secretariat restructuring, resulting in the interim period without fully effective governance arrangements.

38. Until such time that the Digital Board is put in place, there is a risk that IT-related decisions may be taken without adequate oversight, strategic alignment or formal accountability, which could lead to inconsistent prioritization, weakened controls and reduced assurance over IT investments and service delivery.

39. **Performance management:** The performance appraisal system for WMO staff was found to be largely ineffective. Compliance with the appraisal process was low, and monitoring arrangements were weak. Performance ratings were applied inconsistently across departments, and there was limited review to identify underperformance. In addition, available system functionalities, introduced through Quantum (Oracle HCM), were not fully utilized, and the expected value added from the implementation of the new system was not yet evident.

40. In the absence of a consistently applied and effectively monitored performance management framework, and without demonstrable value realization from the Quantum system, there is a risk that staff performance is not adequately assessed or managed. This may undermine accountability, weaken managerial oversight, limit the Organization's ability to address underperformance, reduce the return on investment in the new system, and adversely affect staff development, productivity and the achievement of organizational objectives.

## I. INTERNAL AUDIT - SUMMARY SCOPE AND FINDINGS

### REPORT 2025-01: WORKING ARRANGEMENTS AND MEMORANDA OF UNDERSTANDING – "SOME IMPROVEMENT NEEDED"

41. The Internal Oversight Office (IOO) reviewed WMO governance and compliance practices related to memoranda of understanding (MOUs) and working arrangements (WAs) with United Nations entities, intergovernmental organizations, national institutions and academia. The audit acknowledged some commendable practices, notably the 2024 update to Chapter 12 of the Standing Instructions and the Legal Counsel's maintenance of a central database of all agreements. However, significant weaknesses were observed. These include non-compliance with provisions of the 1951 WMO-United Nations agreement (such as a lack of United Nations consultation on budget preparation), proliferation of agreements with the same entities without Executive Council approval as required by the Convention of the WMO, generic and unfocused agreements with academia, and multiple separate agreements with National Meteorological and Hydrological Services (NMHSs) where an overarching framework could be more efficient. Additionally, the main governance reference (*Basic Documents No. 3* (WMO-No. 60)) has not been updated since 2009, leaving governing bodies without a complete view of WMO current collaborative arrangements.

42. The audit concluded that agreements often lack actionable focus, are not systematically reviewed despite contractual provisions, and in the case of academic institutions, lack national government concurrence as required under Article 26(b)(iii) of the Convention. This undermines accountability, coherence and the ability to assess effectiveness. The IOO recommended that WMO update and maintain *Basic Documents No. 3* (WMO-No. 60) as a mandatory publication, ensuring comprehensive and current reporting to Congress and the Executive Council. Management accepted this recommendation, committing to present an updated version to EC-79 in June 2025. The overall rating was "Some Improvement Needed", signalling that while governance arrangements and controls are generally in place, targeted reforms are required to improve oversight, strategic alignment and compliance.

### REPORT 2025-02: EARLY WARNING SERVICES – "MAJOR IMPROVEMENT NEEDED"

43. IOO conducted an audit of WMO's role in the Early Warnings for All (EW4All) initiative and the Systematic Observations Financing Facility (SOFF). The audit recognized significant achievements: WMO has positioned itself as a global leader in disaster risk reduction and climate resilience, enhancing its visibility within the United Nations system and internationally. EW4All has attracted broad attention and reinforced WMO's contribution to global climate adaptation. SOFF has made promising progress, with 60 countries entering the Readiness Phase and 18 approved for the Investment Phase, though delays and gaps remain. Overall, these efforts reflect WMO's vital role in advancing the United Nation's climate and resilience agenda.

44. At the same time, the audit highlighted several areas requiring improvement. Governance and accountability mechanisms lack alignment across key guiding documents (Executive Action Plan, Road Map, Implementation Strategy and M&E Framework), complicating progress tracking and reporting. Funding remains a critical risk: although 1.18 billion US dollars (US$) was projected for Pillar 2, there is no comprehensive plan for mobilization and tracking, and SOFF faces a major funding shortfall that could

jeopardize its objectives. Additional concerns include insufficient integration of gender equity across EW4All, inconsistencies in monitoring data and potential conflicts of interest in peer advisory arrangements. The audit concluded with a rating of "Major Improvement Needed" and issued four recommendations, which management has accepted, covering consolidation of planning tools, stronger financial tracking, embedding gender equity and revisiting the pass-through mechanism for peer advisors.

**REPORT 2025-03: FOCUS-AFRICA – CERTIFIED FINANCIAL STATEMENT – "NA"**

45. The Full-value chain Optimized Climate User-centric Services for Southern Africa (FOCUS)-Africa Project, funded under the European Union (EU)'s Horizon 2020 programme with a grant of EUR 6.97 million, is coordinated by WMO with a consortium of 13 European and African partners. Running from September 2020 to August 2024 (48 months), the project aims to co-develop and deliver climate services that strengthen climate resilience and support decision-making across key sectors in southern Africa, including agriculture, water, energy and infrastructure

46. Through a value-chain approach, it links climate science, service providers and end users, ensuring that research outputs are translated into actionable, user-driven services. The agreement requires strict financial accountability, independent audits, open access to results and gender equity in implementation, reinforcing WMO leadership in advancing regional climate adaptation and partnership with EU institutions.

47. The grant agreement required the submission of a Certified Financial Statement (CFS), to ensure the accuracy and eligibility of costs claimed under the project. IOO carried out the agreed-upon procedures and issued the CFS.

**REPORT 2025–04: LINGUISTIC SERVICES – "SOME IMPROVEMENTS NEEDED"**

48. IOO reviewed WMO management of linguistic services, focusing on governance, procurement, cost trends and quality assurance for translation and interpretation between 2022 and 2024. The audit found several commendable practices: the Conference Services Section's strong cost and assignment tracking for interpreters, WMO competitive unit costs compared to peer organizations, and a growing reliance on internal translation capacity which reduced outsourcing expenses. Overall, outsourced services were generally aligned with United Nations system standards, and WMO demonstrated effective use of internal resources in controlling costs.

49. However, the audit identified some risks requiring attention. Key issues included a lack of clear delegation of authority in outsourcing, an absence of standard operating procedures for translation, limited systematic quality evaluation, unilateral translation rate-setting without oversight, and insufficient integration of AI tools compared to peer organizations. These gaps raise risks of reduced transparency, favouritism and inconsistent service quality.

50. IOO issued five recommendations, all accepted by management, including formalizing procedures for translator engagement, strengthening oversight and delegation frameworks, introducing structured performance evaluations, establishing an oversight mechanism for rate-setting and applying risk-based quality control for translations. The report was rated "Some Improvement Needed", indicating that while core governance arrangements are in place, targeted improvements are essential to enhance accountability, efficiency and quality in WMO multilingual services.

**REPORT 2024–05: TRAVEL SERVICES – "SOME IMPROVEMENT NEEDED"**

51. IOO reviewed WMO travel processes covering 2022–2024, focusing on governance, efficiency, cost control and compliance with regulations. Travel represents a material cost element, averaging around CHF 9 million annually and constituting 6.5% of WMO total expenditure in 2024, well above the United Nations system average. The audit highlighted good practices such as alignment with JIU recommendations, but it also noted weaknesses with significant financial implications.

52. In non-staff travel nearly 50% of sampled cases, for which WMO paid travel expenses did not meet eligibility or purpose criteria and hence appeared to be irregular. There, was very low adoption of the online booking tool compared to peer United Nations agencies.

53. The new travel system implemented in 2025 operates through two platforms – Oracle Cloud ERP and ServiceNow – instead of the earlier single Oracle E-Business Suite. While this introduces potential risks related to data integrity and operational efficiency, it also offers improvements by capturing more comprehensive data on non-staff travel, which can be further refined to strengthen monitoring and compliance.

54. Further, the audit identified opportunities to strengthen cost efficiency and accountability, including introducing limits on staff travel days and delegation sizes, consolidating policies on non-staff travel, and considering the wider use of premium economy to reduce business class costs. The report identified opportunities for savings up to CHF 1.5 million.

55. The audit recommended updating the Standing Instructions, enforcing advance booking rules, setting travel budgets per department, and publishing regular monitoring data, including carbon emissions, to align with the United Nations Climate Action Plan. Seven recommendations were issued – ranging from stricter controls on non-staff travel and enhanced budgetary monitoring to policy updates and system improvements – and all were accepted by management. The audit was rated "Some Improvement Needed", reflecting that while governance arrangements are functioning, targeted reforms are essential to ensure stronger financial control, transparency and environmental responsibility in WMO travel operations.

**REPORT 2024–05: IT GOVERNANCE AND STRATEGY – "SOME IMPROVEMENT NEEDED"**

56. The internal audit of IT Governance and Strategy (Report 2025-IAS-06) assessed WMO digital governance framework, strategy and resource management using the COBIT 2019 model. The audit noted progress with the adoption of the 2024–2027 IT Strategy, strengthened cybersecurity posture, adoption of new policies and risk management procedures.

57. The existing technology governance committees (ISSAC and EAB, Change Advisory Board (CAB)) were not functioning in an optimal manner with infrequent meetings and ineffective agenda. Based on the assessment of an external expert, management is revamping the committees. It is noted that the creation and operationalization of the governance structures will be delayed until 2026 due to ongoing transformation of the Secretariat. Audit also noted that the IT strategy lacked a detailed implementation road map. The restructuring of the ICT division into Digital Technology Services (DTS) creates new fit-for-purpose roles. and improved alignment with strategic objectives.

58. The technology projects though had significant investments, did not have consistent documentation and benefit realization plan, making it difficult to measure the success of the investments made. A single view of technology expenditures was not available, limiting enterprise-level visibility of technology expenditure.

59. The audit recommended updating the Standing Instructions, establishing a process to track benefit rationalization and developing an overall view of technology investments and expenditures.

## II. INVESTIGATION

60. WMO is committed to a culture of ethics, transparency and accountability. This requires that the behaviour of WMO personnel and of WMO as an organization, reflects the highest standards of conduct.

61. The Internal Oversight Office (IOO) is mandated to investigate all reports of alleged wrongdoing involving WMO staff members and allegations of fraud and corruption against WMO, whether committed by WMO staff members or other persons, parties or entities.

62. IOO has established a communication line to receive complaints. The system is available in multiple languages, and the communication remains completely anonymous. Additionally, IOO receives complaints on a dedicated email, phone or fax, and in-person.

63. **Complaints received:** During 2025 the IOO has received 30 complaints through various reporting channels. The complaints received, by category, in the past five years is shown in Figure 2.

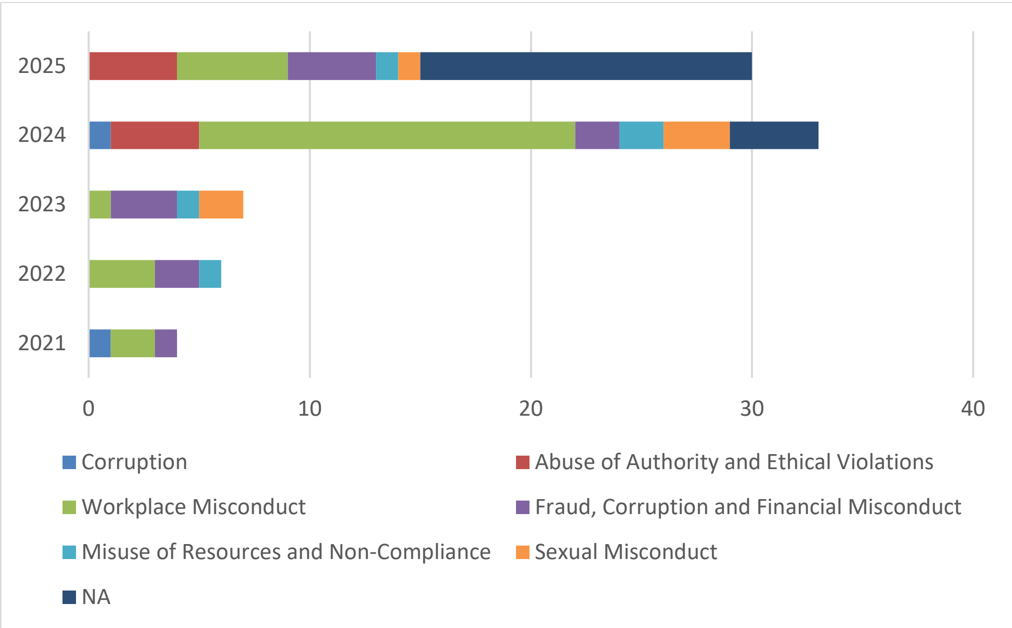


**Figure 2. Trends of complaints received in IOO**

64. Seventeen (17) complaints were closed due to insufficient information to proceed or were outside the IOO's remit. Eight (8) reports were issued to the Secretary-General following fact-finding or investigation. The number of complaints is broadly at the same level as last year.

65. The average time taken to close a complaint was 25.3 days. Nineteen (19) complaints were received through HintBox, four (4) via email, and one (1) by post. In approximately half of the cases, anonymous interaction took place between IOO and the complainants.

66. The number of complaints is broadly at the same level as last year. A summary of 13 complaint cases which were reviewed in IOO is kept in Annex 1.

## III. EVALUATION

67. IOO has the mandate for independent evaluations within 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] 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

68. 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.

69. Accordingly, IOO prepared the Terms of Reference (TOR) for the external evaluation which was presented to the Technical Coordination Committee and Policy Advisory Committee in April 2025. Their suggestions were duly incorporated, and EC-79 endorsed the TOR and the evaluation was entrusted to the Joint Inspection Unit (JIU).

70. The overall objective of the review is to assess the effectiveness and efficiency of the WMO governance structure, whether it is fit for purpose for responding to current challenges, and to identify gaps and propose actions to improve WMO overall governance arrangements.

71. The scope of the review includes the Convention of WMO, its governance structures and the implementation of reforms undertaken as well as the functioning of Congress, Executive Council, technical commissions, regional associations and subsidiary bodies. The review does not include in its scope the administration, management or programmatic areas of WMO. However, the review does include an assessment of the interactions between the governing bodies and the WMO Secretariat relative to their mandate and respective responsibilities.

72. The final evaluation report will be submitted to EC-80.

### Decentralized evaluations

73. 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.

### HydroHub Phase II external evaluation

74. The WMO HydroHub, established in 2017 with support from the Swiss Agency for Development and Cooperation, aims to strengthen global water monitoring systems through innovation, partnerships and technical support. The final external evaluation is being undertaken to provide an independent, comprehensive assessment of progress

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[3] The United Nations Evaluation Group (UNEG) is an interagency professional network that brings together the evaluation units of the United Nations system, including United Nations departments, specialized agencies, funds and programmes, and affiliated organizations. It currently has 50 such members and observers.

during Phase II and across both phases overall. It examines key criteria such as relevance, effectiveness, efficiency, coherence and sustainability, while also reviewing how past evaluation recommendations have been addressed, and identifying lessons to inform future programming.

75. IOO is a part of the Evaluation Management Group and plays a key quality assurance and governance role. IOO supported management by ensuring that the evaluation TOR align with UNEG quality standards and established evaluation criteria, thereby reinforcing the credibility and methodological soundness of the exercise. It also assists in the transparent selection of the external evaluator and participates in the Evaluation Management Group, providing ongoing oversight.

## IV. FOLLOW-UP OF RECOMMENDATIONS

### Internal audit recommendations

76. In the new Global Internal Audit Standards (GIAS) the requirement for tracking actions on audit recommendations is contained in "Standard 15.2 Confirming the Implementation of Recommendations or Action Plans".

77. 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.

78. 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.

79. IOO conducts a follow-up of its recommendations twice a year and reports the results to the Audit and Oversight Committee (AOC). There are 103 recommendations in the follow-up database (as of April 2026). Based on the outcome of the follow-up, 77 (74.8%) were implemented. Details are given in Table 2.

### By report and year of recommendation

**Table 2. Implementation of recommendations**

| | *Implemented* | | *Open* | | *Total* |
|---|---|---|---|---|---|
| | # | % | # | % | |
| ***2022*** | **19** | **86.4%** | **3** | **13.6%** | **22** |
| *2022–01 Platform Services* | 5 | 100.0% | - | - | 5 |
| *2022–02 Quality Assessment Review of IOO* | - | - | - | - | - |
| *2022–03 IPCC Financial Statement* | - | - | - | - | - |
| *2022–04 Procurement* | 7 | 87.5% | 1 | 12.5% | 8 |
| *2022–05 Climate risk-South-East Asia* | 3 | 60.0% | 2 | 40.0% | 5 |
| *2022–06 Payroll* | 4 | 100.0% | - | - | 4 |
| ***2023*** | **28** | **87.5%** | **4** | **12.5%** | **32** |
| *2023–1 IT Services* | 5 | 100.0% | - | - | 5 |
| *2023–2 ERM* | 7 | 87.5% | 1 | 12.5% | 8 |
| *2023–3 Travel Management* | 9 | 100.0% | - | | 9 |
| *2023–4 Green Climate Fund-Revised* | - | - | - | - | - |
| *2023–5 Education Grant* | 4 | 80.0% | 1 | 20.0% | 5 |
| *2023–6 SSA* | 3 | 60.0% | 2 | 40.0% | 5 |
| ***2024*** | **22** | **84.6%** | **4** | **15.4%** | **26** |

| | Implemented | | Open | | Total |
|---|---|---|---|---|---|
| *2024–01 Building Management* | 4 | 80.0% | 1 | 20.0% | 5 |
| *2024–02 Offices in Africa* | 5 | 83.3% | 1 | 16.7% | 6 |
| *2024–03 Strategic Communications* | 5 | | 1 | | 6 |
| *2024–05 ERP Implementation* | 5 | 100.0% | - | - | 5 |
| *2024–06 SIC* | 3 | | 1 | | 4 |
| ***2025*** | **8** | **34.8%** | **15** | **65.2%** | **23** |
| *2025–01 – Agreements and Working Arrangements* | 1 | 100.0% | - | - | 1 |
| *2025–02 – Early Warning Services* | 2 | 50.0% | 2 | 50.0% | 4 |
| *2025–03 – Certification of EC Grant for FOCUS-Africa* | - | - | - | - | - |
| *2025–04 – Language Services Outsourcing* | - | - | 5 | 100.0% | 5 |
| *2025–05 – Travel Services* | 3 | 37.5% | 5 | 62.5% | 8 |
| *2025–06 – IT Strategy and Governance* | 2 | 40.0% | 3 | 60.0% | 5 |
| *Total* | **77** | **74.8%** | **26** | **25.2%** | **103** |

**By priority of recommendations**

80. The recommendations in the IOO reports are classified as "High" and "Medium". Table 3 gives the details of implementation by year and priority.

**Table 3. Implementation by priority of recommendations**

| | High | % | Medium | % | Total |
|---|---|---|---|---|---|
| **2022** | **8** | | **14** | | **22** |
| Implemented | 6 | **75.0%** | 13 | **92.9%** | 19 |
| Open | 2 | **25.0%** | 1 | **7.1%** | 3 |
| **2023** | **4** | | **28** | | **32** |
| Implemented | 1 | **25.0%** | 27 | **96.4%** | 28 |
| Open | 3 | **75.0%** | 1 | **3.6%** | 4 |
| **2024** | **11** | | **15** | | **26** |
| Implemented | 8 | **72.7%** | 14 | **93.3%** | 22 |
| Open | 3 | **27.3%** | 1 | **6.7%** | 4 |
| **2025** | **8** | | **15** | | **23** |
| Implemented | 2 | **25.0%** | 6 | **26.7%** | 8 |
| Open | 6 | **75.0%** | 9 | **73.3%** | 15 |
| Total (Implemented) | 17 | **54.8%** | 60 | **83.3%** | 77 |
| Total (Open) | 14 | **45.2%** | 12 | **16.7%** | 26 |

81. It is noted that the implementation rate of "High Priority" recommendations at 55% is relatively lower compared to "Medium Priority" recommendations (83%).

**Trend of implementation**

82. Figure 3 shows the trend of implementation as reported to the previous sessions of the Audit and Oversight Committee.

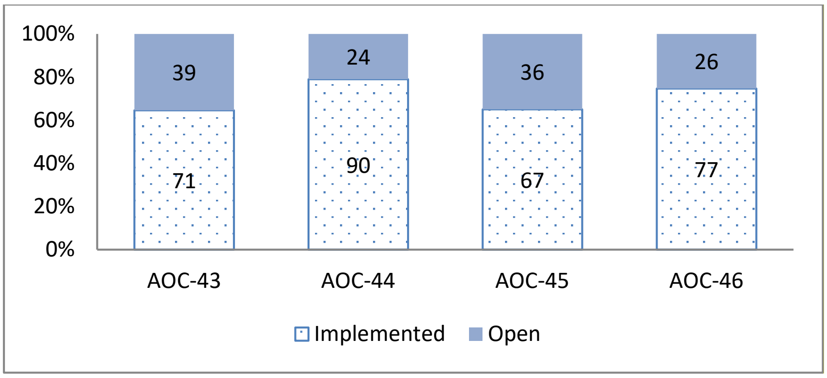


Figure 3. Implementation rate as reported to AOC Sessions

83. The overall implementation rate is 74.8%, which is higher than 65% as reported to the AOC-45.

**Recommendations open for more than a year**

84. As of April 2026, there are 26 recommendations which are open. The age analysis of these recommendations is given in Figure 4.

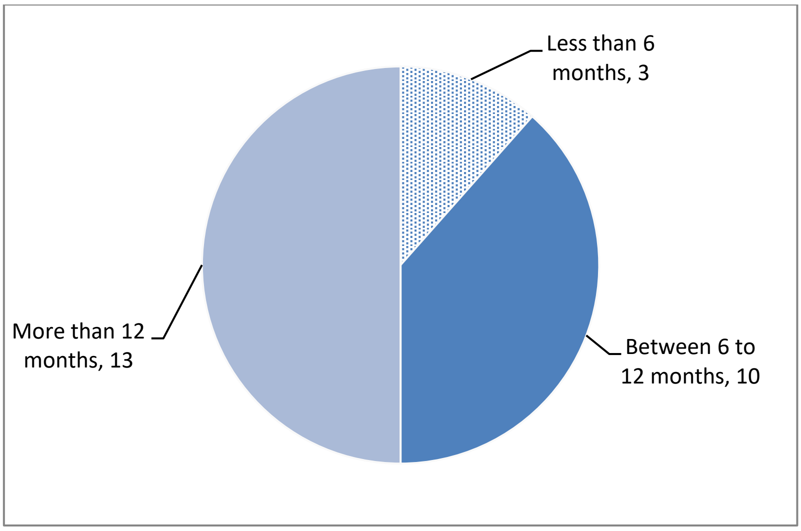


**Figure 4. Ageing of open recommendations**

85. It is noted that 50.0% of the recommendation are less than one year old. The 13 recommendations which are open for more than one year are given in Annex 2.

**Evaluation recommendations (decentralized)**

86. In response to the AOC's request to strengthen follow-up on recommendations arising from project evaluations, IOO has initiated the development of a structured tracking system. As a first step, a centralized database has been established to capture evaluation

recommendations, associated management responses and planned actions. The current version of the database covers three evaluated projects, comprising a total of 54 recommendations, each linked to a corresponding action plan. This provides a consolidated and systematic basis for monitoring implementation and enhancing accountability.

87. A summary of evaluations currently included in the system is presented in Table 4.

**Table 4. Planned evaluations**

| *Evaluation name* | *Acronym* | *No. of recommendations* | *Key follow-up features* |
|---|---|---|---|
| Supporting and standardizing climate services in Europe and beyond | Climateurope2 | 24 | Detailed work package-level actions; timelines linked to deliverables (up to M51) |
| Agricultural Climate Resilience Enhancement Initiative | ACREI | 3 | Targeted actions focusing on resilience-building measures and stakeholder engagement |
| Volta Flood and Drought Management Final Evaluation | VFDM | 1 | Focused recommendation with defined implementation pathway |

88. Preliminary analysis indicates that management responses are generally well-structured and operational, often specifying responsible work packages, concrete activities and indicative timelines aligned with project deliverables. Many actions are embedded within existing project cycles (for example, deliverables scheduled between M24 and M51), which supports practical implementation. At the same time, the database highlights recurring thematic areas across evaluations, such as the need for improved standardization, enhanced stakeholder engagement and strengthened methodological approaches.

89. While still at an early stage, this initiative represents an important step toward institutionalizing a more robust and transparent follow-up mechanism. Planned enhancements include the introduction of implementation status tracking (for example, not started, in progress, completed), regular updates from responsible units, and the development of analytical dashboards. These improvements will enable IOO to provide AOC with periodic, data-driven insights on progress, timeliness and effectiveness of implementation, thereby strengthening oversight and organizational learning.

## V. QUALITY ASSURANCE AND IMPROVEMENT

90. The Global Internal Audit Standards, released on 9 January 2024, will become effective on 9 January 2025. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team. The requirement for an external quality assessment may also be met through a self-assessment with independent validation.

91. IOO has planned the external Quality Assurance (QA) for the end of 2026 and included it in the plan of work for 2026 (2026-IAS-06). The objective of the QA will be to assess whether IOO continues to conform to the International Standards for the Professional Practice of Internal Auditing (IIA Standards) and the IIA Code of Ethics, and evaluate the effectiveness of its Quality Assurance and Improvement Programme. The external review will also identify opportunities for further enhancing the efficiency and impact of the IOO internal audit activity, following up on the previous external QA conducted in 2021.

92. However, given the challenging resource situation, the QA may be postponed to 2027 as was advised by AOC in the discussions on the plan of work.

### Coordination with the other assurance providers

93. Standard 9.5 of GIAS on coordination and reliance establishes the parameters of collaboration between the Internal Audit Service and other assurance providers.[4]

94. IOO continues to coordinate with JIU and the external auditors for synergy in assurance provided to management and governing bodies.

95. Continued cooperation has been maintained with the Corte dei Conti, the External Auditor of WMO.

96. IOO continues to routinely share assurance reports with the External Auditor. IOO shares its annual risk assessment and annual opinion on internal controls for external auditors to sharpen their risk focus.

97. In 2026, both IOO and the External Auditor had initially identified restructuring as a potential focus area in their respective work plans. To minimize duplication of efforts, the External Auditor has deferred its performance audit to 2027. In the meantime, IOO has

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[4] The chief audit executive must coordinate with internal and external providers of assurance services and consider relying upon their work. Coordination of services minimizes duplication of efforts, highlights gaps in coverage of key risks and enhances the overall value added by providers. If unable to achieve an appropriate level of coordination, the chief audit executive must raise any concerns with senior management and, if necessary, the board. When the internal audit function relies on the work of other assurance service providers, the chief audit executive must document the basis for that reliance and is still responsible for the conclusions reached by the internal audit function. Examples of coordination include:

- Synchronizing the nature, extent and timing of planned work;
- Establishing a common understanding of assurance techniques, methods and terminology;
- Providing access to one another’s work programmes and reports;
- Using management’s risk management information to provide joint risk assessments;
- Creating a shared risk register or list of risks;
- Combining results for joint reporting.

undertaken an engagement, in collaboration with the Planning, Foresight and Performance Office (PFPO), to develop a framework for key performance indicators related to restructuring.

98. All assurance engagements of IOO draw from the relevant JIU reports, which are useful for benchmarking and developing audit criteria. In 2026, IOO proposed for JIU to undertake the evaluation of WMO constituent body structures.

**Training and outreach**

99. IOO is required to represent WMO in the professional networks of oversight functions, which include the United Nations Representatives of Internal Audit Services (UN-RIAS), Heads of Internal Audit International Organisations in Europe (HOIA), the United Nations Representatives of Investigation Services (UN-RIS), the Conference of International Investigators (CII) and UNEG. Subject to the availability of budget, IOO endeavours to provide training for continuing professional education and upgradation.

100. The UNEG meeting in Rome (February 2026) was attended by D/IOO. The attendance at the HOIA meeting has been cancelled due to budget situations. The meetings of RIAS (September, Beijing) and RIS (November, Panama) will be attended subject to availability of resources.

101. IOO staff participate in the trainings provided and coordinated by various professional networks namely knowledge nuggets by CII, Evaluation Practices Exchange (EPE) by UNEG and IIA Switzerland. Trainings provided include Generative AI for Investigators, OSINT for Investigators, Investigative Interviewing, Impact Evaluation and Use of Foresight in Evaluation.

**Access to information**

102. The policy of disclosure of internal audit reports to Members was approved by the Executive Council in 2008. The policy was updated in 2012 based on the experience gained. No request for reports was received in the period under reporting.

**Workspace for Audit and Oversight Committee**

103. WMO previously used the Alfresco-based ELIOS system to share documents with AOC. This platform was decommissioned in 2025 and replicated within the Office 365/SharePoint ecosystem. AOC is the first entity in WMO to adopt this new collaborative workspace, which now hosts all constituent bodies and working groups.

## VI. INTERNAL OVERSIGHT RESOURCES

104. As of the date of this report, IOO has two professional staff (D/IOO and a Senior Internal Auditor) and one general service staff (Internal Oversight Assistant).

105. A post of Evaluation Officer has been established in IOO; however, the timeline of the recruitment is affected by the financial uncertainty facing the Organization.

106. The total non-post resources allotment for IOO for 2026 amounts to CHF 55 000, representing only 50% of the approved budget due to liquidity constraints. Any additional allocation will be subject to a mid-year review. The impact of these resource limitations is becoming increasingly evident, as outlined below:

- IOO has had to defer the engagement of an intern who was expected to support the exploration of artificial intelligence applications within the Office;
- Investigation timelines are lengthening, as IOO does not have a dedicated investigator and resources for outsourcing investigations remain limited;
- Progress on the revision of the evaluation policy and the establishment of a follow-up system for evaluation recommendations has been delayed due to the postponement in filling the evaluator position;
- Quality assurance activities, including the updating of Internal Audit and Investigation Manuals and related templates, have also been delayed;
- The external QAR of IOO may need to be postponed to 2027.

## ANNEX 1. SUMMARY OF ALLEGATIONS

| | *Index* | *Brief* |
|---|---|---|
| **1.** | 2025–08 | An employee raised concerns in a confidential meeting about a colleague’s negative, derogatory and often angry behaviour, which she feels has created a toxic and uncomfortable work environment. Despite only recently joining, she is considering resigning and was advised to address the issue directly, escalate it to management, and seek support from the Ombudsman if needed. |
| **2.** | 2025–09 | An employee reported concerns about being unexpectedly removed from an official delegation to a regional meeting despite prior approval, preparations, and a key role in the related project. The lack of communication and last-minute change caused professional discomfort, reputational concerns and led to the cancellation of participation, with potential negative implications for organizational relationships. |
| **3.** | 2025–11 | An anonymous complainant raised concerns about a series of measures affecting external personnel, describing them as intrusive, restrictive and potentially discriminatory. These include increased administrative controls, limitations on access and alleged pressure leading to unjustified staff replacements, contributing to a climate of fear and calls for an urgent review to ensure fair and respectful treatment of all workers. |
| **4.** | 2025–13 | An employee reported a potential misuse of authority, alleging that staff were instructed to record and close tasks reflecting work that may not have been fully performed. The situation raises concerns about possible inaccuracies in reporting and performance metrics and has been flagged for further review. |
| **5.** | 2025–14 | A formal complaint was submitted following a meeting with an ethics official, raising concerns about potential irregularities in recruitment processes, possible conflicts of interest, and inconsistencies in role assignments and application of terms of reference. The matter is supported by detailed documentation. |
| **6.** | 2025–15 | A report raised concerns about alleged past misconduct by a former individual and the handling of related investigations, including claims that inquiries may have been discontinued following their departure. It also highlights concerns about possible supervisory failures, governance issues and an environment that may have enabled inappropriate practices, calling for a review of accountability and oversight. |
| **7.** | 2025–16 | A complaint raised concerns about a manager’s conduct, alleging a pattern of intimidating and inappropriate behaviour, excessive pressure on staff, and disregard for staff well-being and professional boundaries. It also highlights concerns about management practices, including interference with established processes and collaboration, contributing to a climate of fear and prompting a request for a confidential review. |
| **8.** | 2025–17 | An individual raised a concern regarding a request to reimburse certain benefits upon separation, which she believes may not be appropriate given the circumstances of her departure. The issue was flagged for review in light of applicable rules and context. |
| **9.** | 2025–25 | A concern was raised by a vendor who had bid for a project, noting that it was cancelled after substantial effort had been invested. The vendor suggested that the outcome may have been influenced by possible favouritism in procurement or internal processes, and the matter was flagged for review. |
| **10.** | 2025–26 | An employee reported a deterioration in their work environment over recent weeks, describing interactions with a supervisor as increasingly negative and at times confrontational. The situation has caused distress and led the employee to avoid direct engagement, raising concerns about workplace conduct and well-being. |
| **11.** | 2025–28 | A concern was raised that an individual may have continued employment with a national institution while also serving in another capacity, potentially resulting in overlapping compensation. The matter was flagged for review. |

| | | |
|---|---|---|
| **12.** | 2025–29 | Several traffic violations involving an official vehicle were reported by local authorities. A review was requested to determine whether the incidents involved any improper use or non-compliance with applicable rules. |
| **13.** | 2025–30 | A concern was raised regarding possible interference in procurement processes and behaviour perceived as inappropriate or harassing. The matter was flagged for review. |

## ANNEX 2. RECOMMENDATIONS OPEN FOR MORE THAN 12 MONTHS

| ***Recommendation*** | ***Management comments*** | ***IOO comments*** |
|---|---|---|
| 1) Director, Human Resources and Corporate Services Division (D/HRCS) 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.<br>(2022-IAS-05 Procurement-Rec 3) | October 2025<br>The contract management guidelines have been finalized and appended to Chapter 10. The guidelines and other proposed changes to Standing Instructions (SI) Chapter 10 are being reviewed and should be approved by the Assistant Secretary-General (ASG) before the end of the year. | Recommendation will be closed after the finalization of the manual. |
| 2) Director, Development Partnerships Office (D/DPO) should update the Standing Instructions to include policies and procedures for selecting implementing partners and assessing their project implementation capacity. SI should be supplemented by guidelines as appropriate.<br>(2022-IAS-02 Climate Risk-South-East Asia-Rec 1) | March 2026<br>The Implementing Partner Assessment (IPA) framework continues to be applied in practice to support the due diligence of implementing partners across WMO projects. To date, 24 Implementing Partner Assessment requests covering 21 projects have been processed, involving intergovernmental organizations, research institutions, private entities and civil society organizations.<br>The experience gained through these applications is informing the refinement of the IPA policy, framework and associated guidance, which are currently undergoing internal review.<br>By the end of Q1 2026, the IPA policy and its supporting documentation will be routed for decision. Following approval, the framework and associated procedures will be announced to the Secretariat through a Service Note and formally launched, with subsequent incorporation into Chapter 13 of the Standing Instructions and cross-referenced in other relevant chapters. | Keep open till Service Note (SN) issued and relevant(s) SI(s) updated. |
| 3) 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.<br>(2022-IAS-02 Climate Risk-South-East Asia-Rec 2) | March 2026<br>In progress. A coordination meeting between the Planning, Foresight and Performance Office (PFPO) and the Division of Controller and Management Services (CMS) took place on the subject. The update will commence in Q1 of 2026 but will mostly take place in Q2 to reflect the results of the ongoing review of organizational processes. It will be conducted in collaboration with the Internal Control Manager. Expect to finalize by Q3. | Recommendation will be closed after the approval of the Due Diligence Policy. |

| ***Recommendation*** | ***Management comments*** | ***IOO comments*** |
|---|---|---|
| 4) The Chief of Planning, Foresight and Performance (C/PFP) 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 be determined). Additionally, C/PFP, as the senior officer managing the Monitoring, Evaluation, Risk and Planning (MERP) Unit, should subsume the function of a Chief Risk Officer.<br>(2022-IAS-03 ERM-Rec 3) | March 2026<br>In progress. A coordination meeting between PFPO and CMS took place on the subject. The update will commence in Q1 of 2026 but will mostly take place in Q2 to reflect the results of the ongoing review of organizational processes. It will be conducted in collaboration with the Internal Control Manager. Expect to finalize by Q3. | Recommendation will be closed after the update of Chapter 1. |
| 5) To comply with the rules and treat all staff equally, C/Human Resources Section (HRS) should discontinue the payment of Education Grant for Staff Members holding Swiss nationality, even if they have other nationalities.<br>(2023-IAS-02 Education Grant-Rec 2) | March 2026<br>The new staff rule will be promulgated within the next couple of weeks. It is currently with PFP and the editors for publishing. | Recommendation to be closed after the change in Staff Rule is approved. |
| 6) 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.<br>(2023-IAS-01-SSA-rec 1) | March 2026<br>With the arrival of the new director of HRCS, the HR strategy will be reviewed and revised if necessary. At present no action has yet been taken. | Recommendation to be closed after the update of the HR strategy. |
| 7) The delegation of authority to the directors in engagement of 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 the 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 United Nations system organizations.<br>(2023-IAS-01-SSA-rec 2) | March 2026<br>WMO has considered the cost-benefit of applying a process like procurement transactions. However, this was unjustified given that Special Service Agreement (SSA) is only 4% of staff costs and the approval process already provides sufficient oversight, particularly as extensions outside of policy and payment levels outside of pay bands require formal approval as exceptions. | Recommendation to be closed after risk-based controls for approval of SSAs are put in place. |
| 8) D/HRCS 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.<br>(2023-IAS-04-Building Management-rec 1) | October 2025<br>The issue will be presented to the new Building Management Board at its Q4 meeting for their review and advice. | Recommendation will be closed after the policy for fixing rent is approved. |

| ***Recommendation*** | ***Management comments*** | ***IOO comments*** |
|---|---|---|
| 9) Management should expedite the finalization of the guidelines for operations at the Regional and Representative Offices (RROs). The comprehensive guidelines should include petty cash, vehicle and asset management.<br>(2023-IAS-05-WMO Offices in Africa-Rec5) | October 2025<br>The development of operational guidelines for RROs has been done with updates on vehicle and asset management as well as up-to-date inputs from Procurement and Finance inclusive of the Quantum ERP process. In addition, there are inputs on the new document approval system which has replaced the ELIOS system. Latest updates are currently being incorporated from PFPO on the new Community Platform (KIMI project). On schedule to be completed in December 2025. | Recommendation to be closed after approval of the guidelines. |
| 10) Conduct a usability audit (using free or low-cost online tools) and implement changes to improve website navigation and structure.<br>Ensure the site is user-friendly, logically organized and provides clear entry points for both external partners and internal users. Simplify the layout and reduce unnecessary clutter to enhance the user experience.<br>2024-IAS-05-Strategic Communications – Rec 2 | March 2026<br>With the onboarding of new Chief of Global Communication and Engagement with effect from 9 February 2026, work on this recommendation has progressed. Significant progress has been made on improving navigation and breadcrumbs. The usability audit will be conducted over a 2-week period beginning May 2026 and will include the following: include audience goals settings; preparing a testing environment; questions and video guidance; briefings for participants and setting up a video recording of usage with feedback and preparing the report. Given limited technical expertise within the comms team, it has been agreed to do this either through the existing vendor or low value acquisition procurement process. | IOO takes note of the plan to conduct the audit in May and will close the recommendation once the action is completed. |
| 11) The Organization should identify internal control gaps and address them by establishing Standing Instructions for critical areas such as Communications, Programme Management, Governing Bodies, and Internal Projects. It should also formalize processes for the Exceptions Register to ensure that all exceptions are accurately documented and addressed. Furthermore, enforcing the mandatory annual updates by SI chapter owners is essential.<br>(2024-IAS-01-Statement of Internal Control Process- Rec 1) | March 2026<br>Following the 2025 Quality Assurance Review (QAR) on the status of SI, PFPO initiated a Secretariat-wide exercise to contact all process owners, clarify the roles and responsibilities of SI chapter owners, and provide guidance on the structure and content of SIs in line with the Secretariat’s quality documentation standards. As part of this exercise, the Digital Technology Services (DTS) SI (including IT projects) has already been updated.<br>Due to ongoing organizational changes and project management reform, some delays in updating certain SI chapters are expected. Starting from June 2026, PFPO will therefore initiate a renewed coordination exercise with the | The recommendation is not implemented, and SIs have not been updated. IOO will continue to monitor the progress. |

| ***Recommendation*** | ***Management comments*** | ***IOO comments*** |
|---|---|---|
| | respective process owners to support the updating of remaining SIs, including in critical areas such as Communications, Governing Bodies and Internal Projects. | |
| 12) WMO should consolidate all planning documents (Pillar Implementation Strategy, Road Map) into a single plan aligned to the Theory of Change and M&E Framework.<br>(2024-IAS-02-Early Warning for All- Rec 1) | March 2026<br>On 20 October 2025, WMO published *Early Warnings for All in Focus: Hazard Monitoring and Forecasting* (WMO-No. 1381). This serves to consolidate, summarize and update WMO thinking of how EW4All will be progressed, up to and beyond 2027. Internally, the mapping of project elements for each country was further updated during the latter part of 2025, and updates will be sought again during mid-2026. A review of the 31 available EW4All Country Road Maps has been commenced and is expected to be complete by early April 2026. The analysis will include budget allocations to Pillar 2, clarity of Pillar 2 objectives and expected outcomes, linkages between Pillar 2 actions and the EW4All value chain, hazards of focus (range of hazards, clarity in hazard-specific approaches, observation and forecasting improvements for each hazard), coverage of Pillar 2 intermediary results and corresponding deliverables in relation to the EW4All Theory of Change/M&E Framework, reference to appropriate WMO tools, systems, approaches, especially in relation to the newly approved technical regulations, the level of detail in proposed actions (strategic/operational), consistency between stated priorities and proposed activities, and identification of NMHSs' roles and responsibilities. | Implementation appears **partial**. While the publication of *Early Warnings for All in Focus* and ongoing reviews of country road maps represent progress in consolidating and updating strategic thinking, they do not yet constitute a single, unified plan fully aligned with the Theory of Change and M&E Framework. Current efforts remain fragmented across documents and analytical processes rather than resulting in one integrated planning framework as recommended. However, in view of the initiative's target date of 2027 and ongoing thinking about actions to be taken beyond that, **IOO will close the recommendation.** |
| 13) While acknowledging that all the resources for EW4All will not flow through WMO, as the leader of the Initiative WMO should develop a comprehensive funding and tracking plan for the funding needed for Pillar 2, outlining expected funding sources and channels while ensuring alignment with the Financial Observatory's monitoring of relevant external contributions. Integrate both incoming resources and expenditures related to the EW4All Initiative into WMO accounting system to enable full transparency and accountability of financial flows.<br>(2024-IAS-02-Early Warning for All- Rec 2) | March 2026<br>An extra-budgetary projects portfolio visualization has been created for internal WMO project tracking. A decision has been made (Deputy Secretary-General (DSG)) to cease support for the Financial Observatory, noting persistent misalignment with M&E methodology and significant concerns about the accuracy and relevance of data captured. The WMO Partnership Coordination Mechanism has been established to map and share information on hydrometeorological projects worldwide. It focuses on identifying projects, stakeholders and programmatic elements such as | The recommendation aimed to address the lack of clear funding targets and resource tracking for the time-bound EW4All Initiative, which posed a risk. Initially, a financial observatory was proposed to track funding flows without setting targets, but this approach was later dropped due to unreliable data. Given the 2027 timeline, setting targets and tracking now is |

| *Recommendation* | *Management comments* | *IOO comments* |
|---|---|---|
| | activities, outputs and expected outcomes. The Procurement and Contract Management (PCM) is not designed to track financial flows, but a full global dashboard with updated data on hydrometeorological projects will be available by March 2027. Articulated country finance needs will be captured to the degree possible in the review of country road maps described above, noting that it is extremely challenging to monitor all finance needs and flows and that our focus is on sustainable outcomes. | unlikely to add value, so **IOO will close the recommendation.** |