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### REPORT OF THE OFFICE OF INTERNAL OVERSIGHT AND EVALUATION SERVICES FOR 2018

#### **Introduction**

1. The Office of Internal Oversight and Evaluation Services (IES) provides this annual summary report for calendar year 2018. The report provides an overview of the work undertaken by IES in 2018 and gives its perspective on internal controls, risk management, and related matters in the Pan American Sanitary Bureau (PASB, or the Bureau).
2. Financial Regulation 12.1(d) states that the Director of PASB shall “maintain an internal oversight function reporting to the Director.” IES performs this internal oversight function role: its main activities are the undertaking of internal audit assignments, the provision of ad hoc advice to the Director of PASB and to management, and the provision of advisory services for evaluation assignments.
3. IES also contributes to the preservation and enhancement of the Organization’s internal controls and related risk management processes through its participation in a number of internal committees. For example, IES advises management on specific matters through the Asset Protection and Loss Prevention Committee, the Enterprise Risk Management Steering Committee, the Integrity and Conflict Management Standing Committee, and the Property Survey Board. IES also directly provides the Director of PASB with ad hoc advice on emerging risks. Through these activities, IES seeks to provide forward-looking advice and to encourage knowledge-sharing and the identification of emerging risks.

#### **Independence, Resources, and the “Lines of Defense”**

4. The Institute of Internal Auditors defines internal auditing as the third “line of defense” in terms of institutional risk management and risk-mitigating internal controls. The first and second lines of defense are both the responsibility of management: the first line relates to the operation of day-to-day internal controls, and the second line consists of managerial monitoring. The third line is the independent advice provided by internal
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audit. To describe it another way, the first line refers to managerial functions that own risks; the second to managerial activities that oversee risks; and the third to the independent function that reviews and advises on risk. A prominent theme in IES's internal audits in 2018 was assessment of the effectiveness of managerial "second line of defense" compliance activities (see paragraphs 18 and 29 below).

5. The "three lines of defense" model clearly indicates the separation of managerial responsibilities from internal auditing. PASB management is responsible for designing and maintaining effective risk management and internal controls, while IES provides assurance and opinions on their adequacy and effectiveness. IES's internal audit work is therefore independent from the activities it reviews and, as a consequence, it is purely advisory in nature. IES refrains from decision-making in relation to PASB management in order to avoid conflicts of interest with its advisory role and thereby to safeguard its independence. IES's audits and advisory services do not in any way relieve or replace the Bureau's responsibilities in the discharge of its operational and management functions.

6. IES's reporting line to the Director of PASB and the sharing of its findings with the Executive Committee are important mechanisms to ensure that the Office's activities are carried out free from managerial interference in planning and performing its work and reporting on the results. To ensure IES's operational independence, the Auditor General has managerial responsibility and control over the human and financial resources of IES, which are administered in accordance with the Organization's rules and regulations. In 2018, IES's personnel resources consisted of five professional and two general service positions. The professional posts included one post specifically for internal audits of the *Mais Médicos* project in Brazil. IES incurred expenditure in areas like travel and operating supplies.

7. In the performance of its duties in 2018, IES confirms that it did not encounter any interference with its independence, nor did it meet any obstacles in terms of the scope of its work and its access to records and information. In addition, IES's personnel and other resources were sufficient to implement its 2018 work plan; no aspects of its planned work were either curtailed or deferred for reasons of resource constraints. However, IES experienced significant interruptions to its work in late 2018 owing to deteriorating office conditions in the PASB's Virginia Avenue building: in particular, erratic temperature fluctuations forced the temporary abandonment of IES office space on several occasions. As a consequence of these disruptions, the issuance of some internal audit reports was delayed. A temporary fix has been arranged, with the Auditor General and his personal assistant currently relocated away from the IES team. IES is in discussion with the Organization's administration to achieve a permanent solution that would reunite the IES team in office conditions that are fit for purpose.

8. To guide the internal audit work and to assist in maintaining the independent character of its activities, IES follows the International Professional Practices Framework of the Institute of Internal Auditors (IIA). To ensure maintenance of the highest professional standards for internal auditing, the Institute of Internal Auditors requires an external quality assessment every five years of the extent to which an internal audit

function conforms to its professional standards. There is a scale of three ratings: “generally conforms,” “partially conforms,” and “does not conform.” IES underwent an external validation in 2017. The opinion of the Institute of Internal Auditors in 2017 was that IES “partially conformed” with its standards. What prevented IES from achieving a “generally conforming” rating was the need to update the internal audit charter and to embed it in the Organization’s Financial Rules. In 2018, the internal audit charter was revised and the Executive Committee approved the inclusion of a reference to the charter in the Financial Rules at its 162nd Session. With these changes, IES was able to attain the highest possible rating of “generally conforming” to the Institute’s professional standards.

### **Development and Implementation of the Internal Audit Work Plan**

9. In consultation with the Director of PASB, the Auditor General has established a risk-based internal audit work plan that seeks to balance a level of annual auditing activity that is appropriate to the size and complexity of PASB with a correspondingly appropriate level of resources. The plan also includes a cyclical element of rotational visits to smaller country offices to ensure that they are all captured in the work plan. The Director of PASB has approved the internal audit work plan and all the amendments thereto. The work plan is intentionally flexible so that it can respond to emerging risks.

10. IES establishes precise objectives for individual internal audit assignments based on an assessment of the relevant risks. For each assignment, IES prepares a report addressed to the Director of PASB with copies to appropriate personnel in the Bureau. The reports contain recommendations to assist management in addressing risks and maintaining or enhancing internal controls.

11. In 2018, IES adopted a more succinct internal audit reporting format in line with current practices in most international organizations. The new format includes a refinement of the ratings of individual audit assignments. The previous three-tier ratings of “satisfactory,” “partially satisfactory,” and “unsatisfactory” tended to yield a wide range of findings under the single heading of “partially satisfactory.” In the new format, the bracket of “partially satisfactory” has been separated into two tiers, for a total of four. The new ratings are summarized below:

- a) **Satisfactory:** Risk management practices and internal controls were found to be adequately established and functioning well. Issues identified by the audit, if any, were unlikely to affect achievement of the objectives of the audited entity/area.
- b) **Partially satisfactory with some improvement needed:** Risk management practices and internal controls were found to be generally established and functioning but needed some improvement. Issues identified by the audit did not significantly affect achievement of the objectives of the audited entity/area.
- c) **Partially satisfactory with major improvement needed:** Risk management practices and internal controls were found to be established and functioning but needed major improvement. Issues identified by the audit could significantly

affect achievement of the objectives of the audited entity/area.

- d) **Unsatisfactory:** Risk management practices and internal controls were found to be either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

12. In 2018, IES undertook 11 internal audit assignments covering a diversity of operations and activities. Three audits had a thematic focus; five were focused on individual PAHO/WHO Representative (PWR) Offices; and three covered the *Mais Médicos* project. Annex A lists the internal audits undertaken in 2018 along with their ratings using the categories set out above. Important findings and recommendations from the individual assignments are discussed in paragraphs 16 to 31 below.

13. PASB management has continued to develop an enterprise risk management (ERM) process to identify risks to the achievement of PAHO objectives and related risk mitigation mechanisms, including internal controls. In 2018, for the first time, IES was able to use the enterprise risk management register and the listings of main institutional risks as the primary source of information to guide the planning of its work (alongside IES's own assessments of risk). This new step reflected the increasing maturity of the enterprise risk management process.

### **IES Coordination with Other Sources of Assurance**

14. IES has continued to cooperate with other sources of audit and assurance. In 2018, it coordinated its activities with PAHO's outgoing external auditors (the Spanish Court of Audit) and its incoming external auditors (National Audit Office of the Government of the United Kingdom of Great Britain and Northern Ireland). IES copies all its internal audit reports to the Geneva-based WHO Office of Internal Oversight Services (IOS). This coordination maximizes the efficiency and effectiveness of all sources of audit in PASB and helps to avoid both duplication and gaps in audit coverage, thereby contributing to protection of the single audit principle followed in the United Nations system. In 2018, WHO/IOS continued to rely on the work of IES and did not perform internal audit assignments in the Region of the Americas.

15. In 2018, IES continued to receive advice from the PAHO Audit Committee. It also participated in the network of Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions with a view to identifying emerging trends and assimilating best practices from other international organizations.

### **Principal Internal Oversight Findings and Recommendations in 2018**

16. Paragraphs 17 to 31 below summarize the findings and recommendations from IES's internal audit assignments in 2018. IES provides more general observations on internal controls in PASB in paragraphs 45 to 49 below.

***Internal Audits: Thematic***

17. IES rated the findings of the **“Internal Audit of Information Technology Security” (IES report 09/18)** as “partially satisfactory with some improvement needed.” Reliable information technology security systems and processes are important for the Organization’s operational continuity, the protection of its information, and the safeguarding of institutional memory. With the PASB Management Information Systems (PMIS) project, the Bureau is increasingly relying on information technology to carry out its operations. It is among the first of the international organizations to migrate to cloud platforms (e.g., the Workday system). In 2018, cybersecurity risks were included in the top 10 major risks facing the Organization in the enterprise risk management process.

18. IES made two priority recommendations, both relating to the “second line of defense” defined in paragraph 4 above. The first addressed the comprehensiveness of current information technology security monitoring arrangements. IES recommended increasing the extent of Headquarters monitoring beyond the PASB core systems to all decentralized databases and systems throughout the Bureau, including those at the Pan American Centers. The second recommendation related to raising user awareness of cybersecurity risks among PASB personnel through training and briefings.

19. Among its other recommendations, IES pointed out the need for updates to the PASB policies and procedures for Information Technology (IT) security. With the goal of safeguarding information and preserving institutional memory, it encouraged management to take stronger steps to ensure that personnel avoid storing PASB-related information on standalone devices outside the Bureau’s official systems.

20. The **“Internal Audit of Service Request System (SRS) Processes for Administrative Tasks in the PASB” (IES report 05/18)** looked at the effectiveness and efficiency of the SRS as a tool for personnel to request services, assistance, or problem resolution from administrative support units (including Information Technology Services and General Service Operations). The level of this activity was significant. During the period from 1 January 2016 to 18 June 2018, the SRS recorded 40,455 service requests. Administrative “triage” of these requests rated 4.1% of them as warranting high priority attention.

21. The IES’s rating for this audit was “partially satisfactory with some improvement needed.” There were no recommendations requiring priority attention from management. The recommendations classified as standard included measures to improve the response rate from users regarding their level of satisfaction with the services received through simplification of the feedback process (for the period under review, only 3.7% of the completed service requests had received a user satisfaction rating). IES also encouraged management to clear up long-pending SRS requests: at the time of the audit, 354 service requests created before 2018 were still marked as open or pending. IES’s review of these requests appeared to indicate that most of the underlying issues had actually been resolved but operators of the SRS system had failed to update the status of the requests. Eliminating old anomalies of this nature would add to the efficiency of the service

request processes.

22. IES rated the findings of the **“Internal Audit of the Smart Hospitals Project” (IES report 07/18)** as “satisfactory.” The Smart Healthcare Facilities in the Caribbean (“Smart Hospitals”) project is supported by the United Kingdom in the amount of GBP 38.3 million (approximately US\$ 49 million). The project is being implemented in seven Caribbean countries: Belize, Dominica, Grenada, Guyana, Jamaica, Saint Lucia, and Saint Vincent and the Grenadines. It is estimated that at least 45 to 50 health facilities will be retrofitted to reduce downtime and potential damage in the event of a natural disaster. The retrofits will also reduce daily operational expenditures through enhancements to the supply and use of water and energy.

23. IES found good practices in the project’s compliance with PAHO regulations, rules, and policies, as well as in terms of flexible responses to evolving needs and donor requests. It also found that management had performed a timely and rigorous risk assessment of the project.

24. IES had no recommendations for the priority attention of management. It made two recommendations classified as standard: to enhance policy compliance in terms of the completeness of documentation in the selection processes for contingent workers, and to avoid the use of standalone devices outside the Bureau’s official systems to store PASB-related information (the latter recommendation echoes the recommendation made in the audit of IT Security in paragraph 19 above).

#### ***Internal Audits: PAHO/WHO Representative (PWR) Offices***

25. In 2018, in addition to three internal audits that focused on the *Mais Médicos* project in Brazil, IES undertook five internal audits at the PAHO country offices in Haiti, Mexico, Panama, Paraguay, and Venezuela, with the principal objective of reviewing the internal controls designed to mitigate administrative and financial risks. In light of the security situation in Haiti during the final quarter of 2018, IES undertook a desk audit of that country office. It was the first time that IES had undertaken a desk audit of a country office, which was made possible by the functionalities of the Workday system.

26. IES rated the findings of all these audits to be either “satisfactory” or “partially satisfactory with some improvement needed,” except for the country offices in Haiti and Venezuela. The findings at the latter offices were rated as “partially satisfactory with major improvement needed.” For the second successive year, IES did not give any of the country office audits an unsatisfactory rating: IES interprets this trend as an indication of steadily improving internal controls across these offices.

27. IES made recommendations to management to address recurring internal control issues at the country level in the areas of policy compliance for letters of agreement, policy compliance in the processing of local procurement transactions, document filing arrangements, the completeness of local enterprise risk management exercises, and the safeguarding of institutional memory.

28. The audit of the Haiti country office followed up the findings of a 2017 internal audit that focused on the National Center for the Supply of Essential Medicines (*Programme de Médicaments Essentiels*—PROMESS). IES found that PROMESS continued to face significant operational challenges and suffered from inadequate financial information and non-integrated information systems that led to weak inventory management processes. In the view of IES, these issues demanded priority attention from management, both locally and at Headquarters.

29. In the audit of the Venezuela country office, IES found that a number of procurement-related transactions had not complied with the Organization's regulations, rules, and policies. Local management entered into a number of unusual and creative transactions beyond what was permitted by the special emergency procedures then in force. Headquarters approval of these transactions was granted retroactively. In the view of IES, these measures had been taken to protect the Organization's interests under emergency conditions, but they should have been cleared in advance with Headquarters. Also, in IES's view, the "second line of defense" compliance functions at Headquarters should have identified these transactions on a more timely basis. This situation suggested a need to improve Headquarters monitoring of administrative actions in the country offices.

30. IES rated two of the *Mais Médicos* audits as "satisfactory" and the third as "partially satisfactory with some improvement needed." The latter audit related to the project's field supervision arrangements. IES found that an existing internal audit recommendation had not been satisfactorily addressed. The recommendation, dated from April 2017, was as follows: "IES recommends that the PASB continues to encourage the Brazilian authorities to ensure adequate transportation arrangements for the field supervisors, especially in relation to emergency or weekend travel." IES had found that the underlying unresolved issue negatively affected the operational efficiency and effectiveness of the project's field operations. The subsequent closure of the project has since made this recommendation superfluous.

31. All the internal audit reports arising from the 2018 internal audit work plan have been accepted by the Director of PASB and, at the time of this writing, management was actively addressing all the IES recommendations raised in the reports.

### **Implementation Status of Internal Audit Recommendations**

32. IES follows up with PASB management three times a year on the implementation status of internal audit recommendations. The objective of this follow-up exercise is to support management in improving risk-mitigating internal controls. IES classifies its recommendations in three tiers: priority, standard, and low. The categories are summarized below:

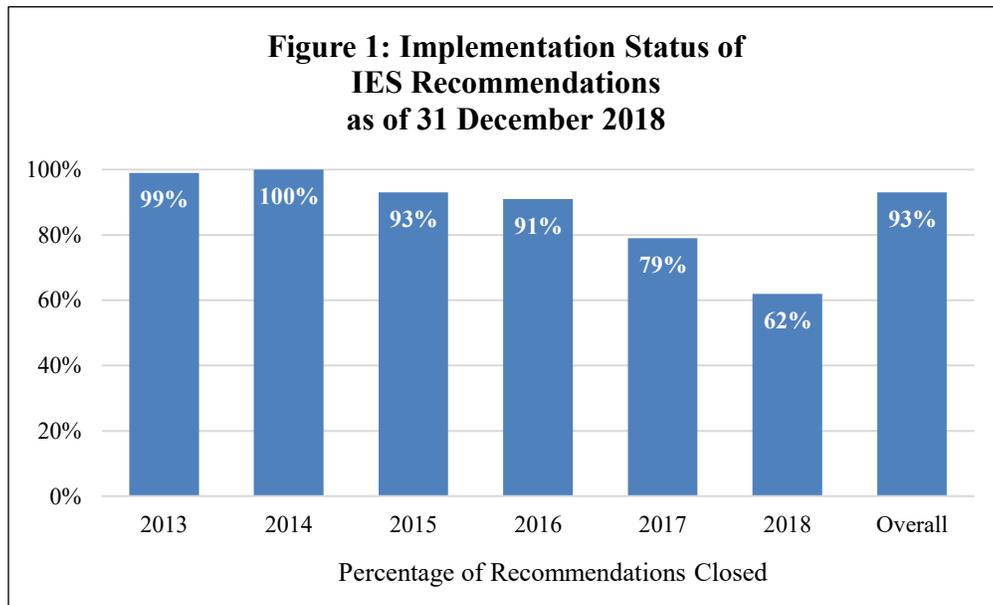
- a) **Priority:** Prompt action is required to ensure that PAHO is not exposed to high risks. Failure to take action could result in major consequences for the Organization.

- b) **Standard:** Action is required to ensure that PAHO is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for the Organization.
- c) **Low:** Action is desirable and might result in enhanced internal controls or better value for money. Low-priority recommendations are communicated verbally between IES and management and are not published in internal audit reports.

33. IES’s recommendations are included in the formal follow-up process only after the Director of PASB has accepted each of the individual internal audit reports that contain the recommendations (acceptance of a report by the Director of PASB usually takes place two months after the report’s issuance).

34. In 2018, the Director of PASB continued her practice of chairing an annual meeting to discuss with Executive Management and departmental directors the status of pending IES recommendations in their areas of work. These meetings have always stimulated the implementation of many recommendations and they illustrate the serious “tone at the top” prevailing in the Organization, which ensures that IES’s recommendations are taken seriously.

35. Figure 1 below summarizes the implementation rates for all the years for which recommendations remained pending as of 31 December 2018. The relatively low implementation rate for the 2018 recommendations reflects the time lag between the issuance of internal audit reports, their acceptance by the Director of PASB, and subsequent follow-up. IES found that the percentages in Figure 1 are comparable to those for international organizations of similar size and complexity.



36. In the follow-up process, IES pays special attention to the recommendations that have been pending the longest. As of December 2018, there were six recommendations that had been pending for more than two years, two of which were classified as “priority” and four as “standard.” One priority recommendation (No. 5 from IES report 07/16) related to the practice of having sole bank signatory accounts in three of the smaller country offices: the Bahamas, Belize, and Suriname. IES considers that the practice of having a sole bank signatory carries inherent risks of improper disbursements. Financial Rule 112.8 gives management the discretion to implement sole signatory banking arrangements only “in exceptional circumstances.” In the view of IES, the small size of an office is not in itself an “exceptional circumstance” and IES therefore recommended that management ensure that disbursements from every PASB bank account, especially manual checks, are approved by a minimum of two PASB personnel. The other priority recommendation (No. 2 from IES report 13/15) related to the need to improve the costing and income analysis of the production of testing kits at the Pan American Center for Foot-and-Mouth Disease, Food Safety, and Zoonoses (PANAFTOSA) in Brazil. This recommendation may require changes in the information technology systems.

37. The four recommendations rated “standard” that had been pending for more than two years as of December 2018 all related to the Staff Health Insurance (SHI) scheme. One recommendation (from 2013) addressed the monitoring of “catastrophic limits” (i.e., the thresholds over which participants receive 100% reimbursement of eligible costs) and three recommendations (all from 2015) addressed administrative segregation of duties, fraud prevention and detection measures, and enhancements to the handling of claims involving third-party insurers. Management informed IES that these matters would be addressed at the time the PAHO SHI scheme is consolidated into the related WHO information systems, expected in 2019.

### **Evaluation Advisory Services**

38. In 2018, IES continued to provide advisory services for PASB decentralized evaluations. It maintained a register of evaluation reports, advised colleagues on evaluation planning and methodologies, assisted with evaluator recruitment, and promoted application of the Norms and Standards for Evaluation of the United Nations Evaluation Group (UNEG). The IES’s evaluation advisory service is a small function, handled by one full-time professional staff member. Under current arrangements, IES does not conduct or commission evaluations; its role is purely advisory. Specific assignments for which IES provided advice included evaluations of the PAHO Budget Policy, the Regional Immunization Program, the Revolving Fund for Vaccine Procurement, and the subregional level of technical cooperation in the Caribbean.

39. IES continued to collaborate on evaluation assignments commissioned or overseen by the WHO Evaluation Office. On a case-by-case basis, IES advises the Director of PASB on PAHO participation in WHO evaluation assignments. In 2018, PASB participated in evaluations of the Neglected, Tropical, and Vector-borne Diseases program and the utilization of national professional officers at the country level, as well as in a preliminary evaluation of the WHO Global Coordination Mechanism on the

## Prevention and Control of Noncommunicable Diseases.

40. In May 2018, WHO revised its evaluations policy and IES drafted a version for PASB that closely mirrored the WHO policy while taking into account the specific circumstances of PAHO. As of December 2018, this policy was under review by management. Among other things, the draft policy included a provision for IES to clear the terms of reference of larger evaluation assignments (i.e., those with a cost in excess of the standard delegation of authority) thereby to ensure the timeliness of IES advisory input at the initial planning stages of evaluations.

41. In recent years, IES's evaluative advisory services have focused on the quality and objectivity of evaluation assignments. The objectivity of evaluative work depends on the independence of evaluators from PASB personnel and IES has assisted management in sourcing evaluators on an arm's-length basis. Such arm's-length relationships between evaluators and PASB are crucial to the integrity and objectivity of the evaluation process. While continuing to monitor closely the areas of quality and objectivity, in 2019 IES will be implementing a new process to enhance the systematic use of evaluative work as an opportunity for organizational learning and decision-making. A formal system for management to record and periodically update the status of lessons learned from major evaluations, with the results disseminated throughout the PASB, will assist PASB in using the findings of evaluations to facilitate institutional learning. In the past, the use of evaluation findings for learning purposes has been rather haphazard. The new process will more firmly embed the information flows arising from evaluative activity in the Organization's decision-making processes.

42. An IES survey of personnel in PASB supported the IES observation that personnel place importance on the Organization's evaluative culture. The results also indicated that, while the foundations for an evaluative culture are in place, there is an appetite for a more systematic process for learning from evaluations. In particular, respondents identified the need for a timely feedback system so that evaluation findings can be integrated into program design and implementation. IES therefore believes that the new monitoring tool for lessons learned will meet this appetite for an enhanced learning culture arising from evaluative work.

43. The Brazil country office has issued more evaluation reports than any other. Indeed, a dynamic culture of evaluation has flourished around the *Mais Médicos* project. Evaluation reports and case studies relating to the project have transitioned from focus on its relevance to emphasis on its effectiveness, efficiency, and impact. This activity is in addition to a joint evaluation between the Brazil country office and the Harvard T.H. Chan School of Public Health, which was at the planning stage in late 2018. The purpose of this latter evaluation was to review the challenges and accomplishments of Brazil's Unified Health System (*Sistema Único de Saúde – SUS*).

**Other Areas of Activity**

44. IES did not undertake any investigations in 2018. Investigative activities continued to be performed by the PASB Ethics Office.

**IES Overall Opinion of PASB Internal Control Environment**

45. Internal controls are procedures and activities that mitigate risks and thereby increase the likelihood of achieving organizational objectives. Examples of internal controls include the secure custody of physical assets and the safeguarding of institutional memory through formal mechanisms that transmit institutional knowledge. The rationale for every internal control is the risk(s) to institutional objectives that the internal control purports to eliminate or mitigate. The overall internal control framework situates internal controls within the Organization's operating policies and practices and its assignment of accountability to personnel.

46. As discussed above in paragraphs 4 and 5, the concept of the "three lines of defense" sets out institutional responsibilities for the monitoring of risk-mitigating internal controls. The first and second "lines of defense" are provided by management, the first line consisting of day-to-day, risk-mitigating internal controls, and the second comprising managerial monitoring. The "third line of defense", which operates behind management's defenses, is the assurance provided by internal auditors.

47. From a "third line of defense" perspective, IES observed steadily continuing improvements in the PASB internal control environment in 2018. This trend is reflected in the absence of "unsatisfactory" ratings for any of the internal audit assignments, as summarized in Annex A. It was the first time in recent years that the assignments in an annual internal audit work plan included no "unsatisfactory" ratings. The improvements appear to be a consequence partly of improved information technology systems, most notably the PASB Management Information Systems (PMIS) project, and also of an increased awareness of the importance of internal controls.

48. Based on the internal audit activity undertaken in 2018, IES did not identify any significant weaknesses in internal controls that would seriously compromise achievement of PAHO's strategic and operational objectives. However, IES has drawn attention in this report to specific weaknesses or failures in the "second line of defense" in relation to information technology security (paragraphs 17-19) and the Venezuela country office (paragraph 29). Management has taken steps in 2019 to enhance the "second line." Also, as enterprise risk management becomes more embedded in planning and operations, the linking of internal controls to risks, as well as the linking of risks to organizational objectives, is becoming clearer. A more rigorous assurance mapping between the Organization's objectives, risks, and risk-mitigating internal controls would further strengthen the PASB internal control environment.

49. IES's overall opinion on the PASB internal control environment in 2018 is that it continued to provide reasonable assurance of the accuracy and timely recording of transactions, assets, and liabilities and of the safeguarding of assets.

**Action by the Executive Committee**

50. The Committee is invited to take note of this report.

Annex

## Annex

## INTERNAL AUDIT ASSIGNMENTS, 2018

Thematic internal audits	Reference No.	Audit rating
Internal Audit of Information Technology Security	09/18	Partially satisfactory with some improvement needed
Internal Audit of Service Request System (SRS) Processes for Administrative Tasks in PASB	05/18	Partially satisfactory with some improvement needed
Internal Audit of the Smart Hospitals Project	07/18	Satisfactory
<b>Country-specific internal audits</b>		
Internal Audit of PWR Office in Haiti	11/18	Partially satisfactory with major improvement needed
Internal Audit of PWR Office in Mexico	03/18	Partially satisfactory with some improvement needed
Internal Audit of PWR Office in Panama	01/18	Partially satisfactory with some improvement needed
Internal Audit of PWR Office in Paraguay	04/18	Partially satisfactory with some improvement needed
Internal Audit of PWR Office in Venezuela	10/18	Partially satisfactory with major improvement needed
Internal Audit of PWR Office in Brazil: Travel Expenditure in the <i>Mais Médicos</i> Project	02/18	Satisfactory
Internal Audit of PWR Office in Brazil: Field Supervision in the <i>Mais Médicos</i> Project	06/18	Partially satisfactory with some improvement needed
Internal Audit of PWR in Brazil: Financial Processes in the <i>Mais Médicos</i> Project	08/18	Satisfactory

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