

Management Action Plan for External Auditor Recommendations

EC-79/8.5(3)

45th session of the Financial Advisory Committee
(FINAC-45)

12-13 June 2025



WORLD
METEOROLOGICAL
ORGANIZATION



Status of EA Recommendations

Audit Report	Issued Recs.	Implemented/ Closed/Superseded	Ongoing	Implemented %
2023 Financial Report	19	7	12	37%
2022 Financial Report	20	15	5	75%
2022 Cybersecurity	9	6	3	67%
2021 Financial Report	24	24	-	100%
2020 Financial Report	21	20	1	95%
Prior Financial Audits	-	1	-	100%
Total	93	73	21	78%

In addition of the 15 recommendations issued with respect to the Special Report on the Regional Offices, 4 have been implemented and 11 are ongoing. The majority of the ongoing recommendations are expected to be implemented in connection with the implementation of the Regional Reform.

Reports

Areas to be addressed

Coordinated by

Implementation expected by

2023 Financial Report (12 recs)

Consultancies & link to financial strategies*	Controller & HR	Q4 2025
Accountability and Internal Control *	Controller	Q4 2025
Rental Policy *	D/LCC	Q4 2025
Contract Management & NTE amounts	D/ADM	Q2 2025
Data protection and privacy	D/ADM	Q4 2025
ERP - automation, SoD framework, Asset registry, risk assessment, payroll and automated controls (6 recs) *	Controller, ADM, LCC, PFPO	Q2 – Q4 2025
IT Business Impact Analysis	ICT	Q2 2025

* The 2024 Financial Report includes new recommendations related to these outstanding open recommendations. WMO will address these in conjunction with existing ones to implement them at once.

Reports

Areas to be addressed	Coordinated by	Implementation expected by
2022 Financial Report (5 recs.)		
Contractual clauses for tenants (2 recs) *	D/LCC	Q2 - Q4 2025
Templates for Voluntary contribution agreements	Legal Counsel, FIN	Q4 2025
Voluntary contributions *	DPO	Q3 2025
Procurement update of Chapter 10 *	D/ADM	Q3 2025
2020 Financial Report (1 rec.)		
WMO bank account signatories	FIN	Q4 2025

* The 2024 Financial Report includes new recommendations related to these outstanding open recommendations. WMO will address these in conjunction with existing ones to implement them at once.

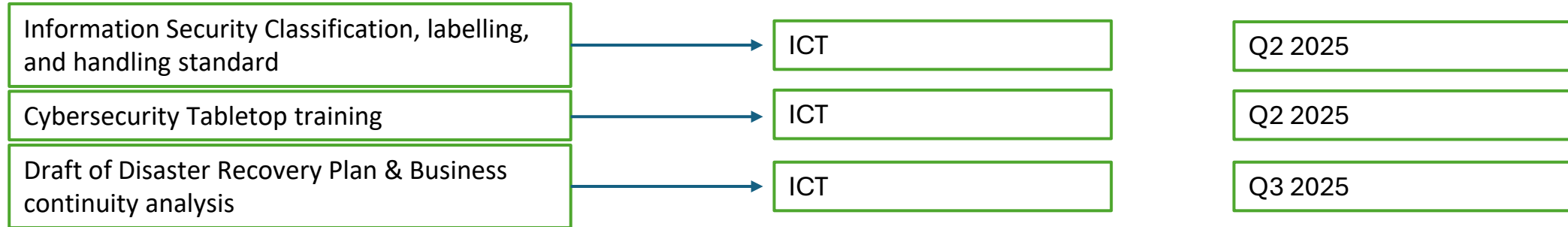
Reports

Areas to be addressed

Coordinated by

Implementation expected by

2023 Cybersecurity Report (3 recs.)



Requested Decision

EC-79/Doc. 1 contains the following draft Decision 8.5/2:

The Executive Council:

- (1) Takes note of the report of the External Auditor ([EC-79/INF. 8.5\(2\)](#)) submitted in accordance with Financial Regulation 15.10;
- (2) Expresses its appreciation to the External Auditors for their work;
- (3) Takes note of the Management Action Plan to implement the open recommendations from previous years' reports of the external auditors as presented in [EC-79/INF. 8.5\(3\)](#), and request the Secretariat to continue to implement the recommendations of the External Auditor.