

**THIRD MEETING
TERCERA REUNIÓN**

Tuesday, 28 September 2004, at 9:00 a.m.
Martes, 28 de septiembre de 2004, a las 9.00 a.m.

President/Presidente:

Dr. José Antonio Alvarado

Nicaragua

ITEM 6.2: REPORT ON THE COLLECTION OF QUOTA CONTRIBUTIONS
PUNTO 6.2: INFORME SOBRE LA RECAUDACIÓN DE LAS CUOTAS

Hon. Herbert SABAROCHE (President of the Executive Committee) said that by the date of the 134th Session of the Executive Committee in June 2004, the collection of quota contributions in respect of 2004 assessments had amounted to \$21.1 million. Eleven Member States had paid their 2004 assessments in full, four had made partial payments, and 24 had not made any payments. Those collections represented 23% of the current year's assessments. Together, the collection of arrears and current year's assessments during 2004 had totaled \$37.8 million, as compared to \$30.5 million in 2003, \$48.3 million in 2002, and \$61.5 million in 2001. Five countries, Argentina, Cuba, Dominican Republic, Paraguay, and Suriname, had been potentially subject to the application of Article 6.B of the PAHO Constitution.

The Executive Committee had adopted Resolution CE134.R2 that thanked those Member States that had already made payments for 2004 and urged other Member States to pay all their outstanding contributions as soon as possible. The resolution recommended that the voting restrictions contained in Article 6.B of the PAHO Constitution be strictly applied to those Member States that, by the opening of the 45th Directing Council, had not made substantial payments towards their quota commitments and to those that had failed to make the scheduled payments in accordance with their deferred payment plans.

Ms. FRAHLER (Area Manager, Financial Management and Reporting), supporting her presentation with slides, introduced Document CD45/17, the report on the collection of quota contributions, which reflected the payments received as of 15 July 2004, and Document CD45/17, Add. I, which contained updated information on payments received as of 20 September 2004. Since that time, PAHO had received additional payments, as follows: \$34,048 from Antigua and Barbuda, \$29,790 from Bahamas, \$359,226 from Chile, \$65,206 from Costa Rica, \$84,000 from Cuba, \$55,544 from Honduras, \$153,211 from Jamaica, and \$59,508 from Suriname.

As indicated in Document CD45/17, Add. I, on 1 January 2004, the total arrears of contributions for the years prior to 2004 had amounted to \$58.2 million. Slightly under 50% of those arrears related to quota assessments for 2003. Payments on those arrears received as

of 20 September 2004 amounted to \$23.6 million (40%) reducing the arrears to \$34.6 million. The corresponding level of arrears at the same time in previous years had been \$34.3 million in 2003, \$27.4 million in 2002, and \$19.0 million in 2001.

The collection of contributions for the current year assessments as of 20 September 2004, amounted to \$49.9 million (54% of the total) compared to \$49 million (54%) in 2003, \$44 million (48%) in 2002, and \$40.0 million (47%) in 2001. Although the rate of collection of current year assessments equaled or exceeded that of previous years, only 13 Member States had paid their 2004 assessed contributions in full. Three Member States had made partial payments and 23 had not made any payments at all. The Secretariat was continuing to liaise with governments concerning the outstanding amounts. In summary, the combined collection of arrears and current year assessments to date in 2004 totaled \$73.9 million as compared to \$63.7 million in 2003, \$65.3 million in 2002, and \$78.1 million in 2001.

The status of each individual Member State's quota payments had been reviewed by the working party established by the 45th Directing Council to study the application of Article 6.B of the PAHO Constitution.

ITEM 2.3: ESTABLISHMENT OF A WORKING PARTY TO STUDY THE
APPLICATION OF ARTICLE 6.B OF THE PAHO CONSTITUTION
PUNTO 2.3: ESTABLECIMIENTO DE UN GRUPO DE TRABAJO PARA ESTUDIAR
LA APLICACIÓN DEL ARTÍCULO 6.B DE LA CONSTITUCIÓN
DE LA OPS

Mr. PREVISICH (Canada, President of the Working Party to Study the Application of Article 6.B) reported that at the opening of the 45th Directing Council, two Member States had had arrears of just in excess of two full years of assessments. However, both Member States were in material compliance with their approved deferred payment plans. Pursuant to Resolution CD44.R2, one Member State had been subject to Article 6.B of the Constitution and had lost its right to vote. Since that time, the payments received had been such that the Member State was no longer subject to Article 6.B. The Working Party had taken into account the recommendations of the 134th Session of the Executive Committee set out in Resolution CE134.R2, as well as previous official reports and resolutions of the Directing Council.

The Working Party recognized the important relationship between quota receipts and successful implementation of programs approved by the Directing Council. Clearly, when budgetary resources were not forthcoming at the time they were expected, the critical timing of implementation of approved programs was in danger. Furthermore, the timely receipt of quota contributions could generate investment income, thereby reducing proportionately the

need for quota assessment increases. With those points in mind, the Working Party commended those Member States subject to a deferred payment plan for their commitment to maintain compliance with their plans in order to eliminate their respective arrears within a reasonable period of time. It also wished to express appreciation to Venezuela, which had made payments that had reduced its arrears of quota contributions to the extent that it was no longer subject to Article 6.B, and to recommend that the Directing Council should confirm the restoration of the voting rights of Venezuela at the 45th Directing Council. Appreciation was due to those Member States that had made special efforts to meet their quota contributions as early as possible during 2004, and to those that had made significant efforts to pay despite difficult economic situations.

The Working Party proposed the following resolution for consideration by the Directing Council.

THE 45th DIRECTING COUNCIL,

Having considered the report of the Director on the collection of quota contributions (Document CD45/17 and Add. I), and the concern expressed by the Executive Committee at its 134th Session with respect to the status of the collection of quota contributions;

Noting that all Member States subject to an approved deferred payment plan are in compliance with their plans;

Noting that Venezuela is no longer subject to Article 6.B of the Constitution,

RESOLVES:

1. To take note of the report of the Director on the collection of quota contributions (Document CD45/17 and Add. I).
2. To express appreciation to those Member States that have already made payments in 2004, and to urge all Members in arrears to meet their financial obligations to the Organization in an expeditious manner.
3. To congratulate the Member States that have fully met their quota contributions through 2004.
4. To compliment the Member States that have made significant payment efforts to reduce quota arrears for prior years.

5. To take note that all Member States are in compliance with their approved payment plans and, therefore, shall retain the right to vote.
6. To restore the voting rights of Venezuela at this 45th Directing Council.
7. To request the Director to:
 - (a) continue to monitor the implementation of special payment agreements by Member States in arrears for the payment of prior years' quota assessments;
 - (b) advise the Executive Committee of Member States' compliance with their quota payment commitments;
 - (c) report to the 46th Directing Council on the status of the collection of quota contributions for 2005 and prior years.

EL 45.º CONSEJO DIRECTIVO,

Habiendo considerado el informe de la Directora sobre la recaudación de las cuotas (documento CD45/17 y Add. I), y la inquietud expresada por el Comité Ejecutivo en su 134.^a sesión por lo que se refiere al estado de la recaudación de las cuotas;

Observando que todos los Estados Miembros que tienen un plan aprobado de pagos diferidos están cumpliendo con él, y

Tomando nota de que Venezuela ya no está sujeto a la aplicación del Artículo 6.B de la Constitución,

RESUELVE:

1. Tomar nota del informe de la Directora sobre la recaudación de las cuotas (documento CD45/17 y Add. I).
2. Expresar su agradecimiento a los Estados Miembros que ya han efectuado pagos en 2004, e instar a todos los Estados Miembros en mora a que cumplan de manera expedita sus obligaciones financieras para con la Organización.
3. Felicitar a los Estados Miembros que han liquidado la totalidad de sus cuotas hasta el año 2004.

4. Felicitar a los Estados Miembros que han realizado esfuerzos significativos de pago para reducir las cuotas atrasadas de años anteriores.
5. Tomar nota de que todos los Estados Miembros que tienen un plan aprobado de pagos diferidos están cumpliendo con él, y, por lo tanto, conservarán el derecho de voto.
6. Restablecer el derecho de voto de Venezuela en la presente sesión.
7. Solicitar a la Directora que:
 - a) siga vigilando el cumplimiento de los convenios especiales de pago por los Estados Miembros con atrasos en el pago de las cuotas de años anteriores;
 - b) informe al Comité Ejecutivo del cumplimiento por los Estados Miembros de sus compromisos de pago de cuotas;
 - c) informe al 46.º Consejo Directivo sobre el estado de la recaudación de las cuotas correspondientes a 2005 y años anteriores.

Decision: The proposed resolution was adopted.¹

Decisión: Se aprueba el proyecto de resolución.¹

ITEM 6.1: STRATEGY FOR INCREASING THE RATE OF COLLECTION OF
QUOTA ASSESSMENTS

PUNTO 6.1: ESTRATEGIA PARA AUMENTAR LA TASA DE RECAUDACIÓN DE
LAS CUOTAS

Hon. Herbert SABAROCHE (President of the Executive Committee) said that the Executive Committee had commended the initiatives being implemented by the Director to increase the rate of quota collections in response to concerns expressed by Member States at the 44th Directing Council. WHO allowed payment of quota assessments in local currency, and the Committee had agreed that PAHO should do the same, provided that adequate controls for exchange rate risks were put in place. The Committee had noted that Regulation 6.8 of WHO's Financial Regulations made additional stipulations regarding the conditions under which local currency contributions could be accepted, and had considered that a similar provision should be adopted at PAHO. The Committee had called on all countries to pay their assessments in full and on time, pointing out that the Organization could not be expected to fulfill its commitment to improve health in the Region if Member States did not fulfill their responsibilities. The innovations being introduced would be of assistance to those

¹ Resolution CD45.R1

¹ Resolución CD45.R1

Member States that were making conscientious efforts in the face of great difficulties to meet their commitments and pay off their arrears. Resolution CE134.R1 adopted by the Committee recommended that the Directing Council approve a revision of the Organization's Financial Regulations, to permit payment of quota assessments in local currency.

Ms. FRAHLER (Area Manager, Financial Management and Reporting), supporting her presentation with slides, introduced Document CD45.16, which provided a brief overview of the initiatives for increasing the rate of collection of quota assessments currently being implemented. Total collections for the 2002-2003 financial period had amounted to \$172 million, exceeding the collections for each of the previous three biennia of \$168 million, \$169 million, and \$160 million, respectively. Furthermore, collection in the current biennium had continued at the rate of 77%; to date in 2004, PAHO had received \$74.3 million compared with \$65.3 million at the same time in 2002, the first year of the previous biennium. Nonetheless, PAHO remained committed to improving the rate of collection. It had posted the statement of quota contributions, including the assessments relating to the PAHO-administered centers on the PAHO Internet and Intranet sites, and would ensure that the site was updated frequently.

In response to a request for suggestions for additional strategies for increasing the rate of collection of assessments, PAHO/WHO Representatives had indicated that governments would welcome the option of making payments in local currency. At times, ministries of health had the necessary funds allocated in their budgets, but payments were delayed owing to foreign exchange controls and other internal requirements. Such a provision might facilitate more timely payments and the payment of arrears by Member States experiencing serious economic stress. Moreover, an additional source of local currency for country office funding would also reduce the significant costs, including transaction fees, exchange rate differences, and commissions, associated with the periodic sale of United States dollars on the local market.

The United Nations and several of its specialized agencies, including WHO, currently allowed payment of assessments in local currency. PAHO had discussed the option with those organizations in order to assess the inherent risks and determine the appropriate policy with regard to managing additional sources of local currency at the Country Office level. To mitigate any risk from exchange rate fluctuations, Member States would be required to request approval in advance for payments in local currency. The Area of Financial Management and Reporting maintained statistics on monthly purchases of local currency, and total disbursements by Country Offices, which would allow the Treasury Unit to assess the absorptive capacity of each office in relation to requests for such approval. In accordance with current PAHO policy, any funds received in excess of a Country Office's absorptive capacity over the following 30 days would need to be transferred to a local United Nations office or sold and repatriated to PAHO's United States dollar account in Washington. The Member State would be credited with the dollar equivalent of the local currency received and

absorbed in the country, using the United Nations operational rate of exchange in effect at the time. Any funds that had to be transferred to the Headquarters account would be credited at the market rate of exchange at the time of receipt.

An amendment to the Financial Regulations would be required to allow for the payment of assessed contributions in local currency. A proposed amendment had been included in Document CD45/16 for consideration by the Directing Council. The revised Regulations would stipulate that the Director should determine the acceptable currencies of payment for quota assessments. Furthermore, a new regulation would be required, stipulating that the United Nations rate of exchange would be used for the conversion of local currency received, except in cases where the conversion of excess currency was deemed to be prudent financial management, when the market rate of exchange would be used.

Additional strategies to maximize the flow of resources to the Organization had included the introduction of installment payments during the biennium for Member States that had difficulty in meeting their annual quota assessments in a single payment. PAHO senior managers were encouraged to discuss payment of contributions at every level and opportunity, a task the Director considered to be an integral part of their responsibilities.

M. QUEREILHAG (France) félicite le Président pour son élection et souligne sa reconnaissance et son appui au travail conduit par le Dr Mirta Roses et à son équipe à la tête de cette Organisation.

Sur le point spécifique de l'ordre du jour, il annonce l'appui total des autorités françaises à une modification du règlement financier qui permettrait aux États de contribuer au budget en monnaie locale. En effet une telle mesure doit aider à assurer un financement stable, et surtout régulier, de l'OPS.

Ms. GILDERS (Canada) commended the efforts being made to establish new strategies to improve the rate of collection of quota assessments and urged countries to pay their assessed contributions in full and on time. PAHO could not be expected to undertake important work in the Americas in the absence of assured funding. Canada supported the approval of a revision to the Financial Regulations and hoped that it would assist Member States in making timely payments.

El Dr. GARCÍA (Chile) dice que cualquier instancia que asegure un pago oportuno de las cuotas es bienvenido, ya que ello es vital para la subsistencia de la Organización y para que todos los Estados Miembros tengan el mismo interés en mantener sus cuotas al día.

ITEM 6.3: FINANCIAL REPORT OF THE DIRECTOR AND REPORT OF THE
EXTERNAL AUDITOR FOR 2002-2003
PUNTO 6.3: INFORME FINANCIERO DE LA DIRECTORA E INFORME DEL
AUDITOR EXTERNO PARA 2002-2003

Hon. Herbert SABAROCHE (President of the Executive Committee) said that the Financial Report of the Director for 2002-2003 (*Official Document 315*), which had been presented to the Executive Committee in June 2004, contained a detailed account of the financial transactions of PAHO for the period 1 January 2002 to 31 December 2003. It also presented financial statements for the Caribbean Epidemiology Center (CAREC), the Caribbean Food and Nutrition Institute (CFNI), and the Institute of Nutrition of Central America and Panama (INCAP). As was customary for a biennial report, the document was accompanied by an audit opinion from the External Auditor.

Careful oversight of regular budget expenditures had resulted in a surplus of income over expenditures of \$15,634. Miscellaneous income for the period, including earned interest and savings on, or cancellation of, prior periods' obligations, had totaled \$9.8 million. That amount reflected a decrease of \$8.6 million in comparison with 2000-2001, and also a shortfall of \$6.7 million from the budget amount of \$16.5 million, attributable mainly to extraordinarily low interest rates in the United States and elsewhere. The Committee had been informed that the shortfall had dramatically affected the financing of PAHO's program budget, and that towards the end of the biennium, the Director had implemented additional strict oversight and review measures so as to ensure that regular budget income would be sufficient to cover expenditures. Efficiencies had also been generated by the realignment process implemented in 2003. Together, the two measures had decreased projected regular budget expenditures by \$7 million and had helped to keep total expenditures down to \$171.1 million.

The three regional centers had reported a combined excess of income over expenditures of \$1.5 million. Collection of quota contributions had increased for CAREC and INCAP. Collection had decreased for CFNI, the arrears for which had increased from \$1.2 million in December 2001 to \$1.3 million. However, the Center had received a significant increase in extrabudgetary funding for projects.

The report of the External Auditor had revealed no significant weaknesses or errors and the External Auditor had placed an unqualified audit opinion on the Organization's financial statements for the period under review. The External Auditor had been informed of anonymous allegations concerning conflicts of interest and impropriety in the conduct of PAHO's business and had considered it appropriate to make Member States aware of the existence of those allegations, even though in his view the financial statements gave an accurate presentation of the results of the operations and cash flows for the period. At the Director's request, the External Auditor had agreed to conduct a special examination to

determine whether any irregularities had occurred, and to present his findings to the 45th Directing Council.

The Executive Committee had welcomed the unqualified audit opinion on PAHO's financial statements for the period, but had expressed concern at the External Auditor's observation that PAHO still did not have a fully functioning internal audit unit. Internal controls were critical to the soundness of a large organization, and the Committee had therefore encouraged PAHO to strengthen that part of its work. The Committee had referred to Document A57/19 of the Fifty-seventh World Health Assembly (May 2004), which had provided a presentation of the work of the internal auditor at WHO, and had called for similar regular reporting by the internal auditor to the PAHO Governing Bodies.

In relation to paragraph 78 of the External Auditor's report, which had commented on changes made in PAHO's structure to separate the finance and budget functions and give them different reporting lines, concern had been expressed that the overlapping responsibilities under that arrangement might compromise the independence of advice in relation to the allocation of funds, since the budget allocation process was now supervised by a beneficiary of the allocation. The Secretariat had been asked to provide information on the safeguards in place to prevent such drawbacks.

The Committee had adopted Resolution CE134.R5 on the item, transmitting the Financial Report to the 45th Directing Council, noting that the financial statements for the 2002-2003 biennium were presented in accordance with the United Nations System Accounting Standards, with resulting improvement in the disclosure and clarity of the statements; commending the Organization on its efforts to monitor and strengthen the financial positions of the three Pan American Centers; requesting that PAHO report regularly to the Executive Committee on the work of the PAHO Office of Internal Audit and Oversight; and congratulating the Director on her successful efforts to maintain a sound financial position for the Organization.

Mr. MILLER (Representative of the External Auditor) said that he had no further remarks to make on the External Auditor's report on PAHO's financial statements for 2002-2003, which had been presented to the Executive Committee in June 2004. As indicated by the President of the Executive Committee, the External Auditor had agreed to carry out a special examination on the additional matter concerning anonymous allegations, and to report to the 45th Directing Council. That work had been carried out and the report submitted. The report had been prepared in a full version containing comprehensive findings and details with recommendations for action, and also in a summary version (Document CD45/29), which contained principally the forward-looking issues and recommendations. Both reports had been transmitted the previous week in signed hard copy with individual covering letters to the President of the Directing Council, the President of the Executive Committee, and the Director of the Organization. Copies had also been dispatched to the

Organization's Director of Administration, Mr. Eric Boswell. To facilitate distribution to the Directing Council, electronic copies had also been provided.

It appeared that a part of the report, in draft version, might have been obtained by outside parties, prior to the issue of the report to the Directing Council. The draft document had been sent by e-mail under confidential flag to only two recipients in the PAHO Secretariat. The obtaining of that document by outside parties, which he had strong reason to believe was the case, presented a telling illustration of some of the issues addressed in the report and reinforced the appropriateness of the recommendations concerning the issue of access to e-mail communications and the effectiveness of PAHO's information technology security policies and practice. It also implied that the External Auditor could no longer deal with confidential matters with PAHO officials with any degree of assurance that, on PAHO's side, the usual auditor/client confidentiality could be taken for granted, at least so far as electronic communications were concerned. The confidentiality of information provided by concerned persons on a confidential basis to the External Auditor directly had been respected; those communications had not been passed outside the External Auditor's office.

Part I of the External Auditor's special report set out the context and nature of the special examination, which had been conducted as an audit investigation, primarily within PAHO. A careful and extensive examination had been undertaken of all the allegations made and communicated to the External Auditor. Part II of the full report set out a summary of the anonymous allegations examined, together with the findings on a case by case basis. The text of the anonymous letter that had led to the examination was reproduced in Annex 4, and the detailed allegations and findings, which included further matters brought to the External Auditor's attention subsequently to the anonymous letter, were set out in Annex 5.

The External Auditor had provided facilities, including an external and secure e-mail address, to enable concerned members of the staff and others to make information available to him on a confidential basis. Representatives of the External Auditor had met or spoken with all those who had communicated with him, and were prepared to speak. Independent enquiries into the matters raised had been conducted, and officials of the Organization and others had been interviewed as appropriate. Access to the Organization's books and records had been granted as required. The main objectives of the examination were to form a view as to whether the allegations could be substantiated and to report back to the Directing Council.

The External Auditor had been able to identify corroborative evidence to substantiate only one of the allegations made. In a number of cases, the examination had shown that the informants, however motivated or well intentioned, had not always been in possession of the full facts or the context surrounding the allegations. An already unfortunate situation might have been compounded by the manner and lack of transparency of some management processes and practices, or at least, the perception of such matters by staff. The External

Auditor had not identified any irregularity or infringement of the Organization's rules and regulations, so that the matters under examination did not affect the integrity of the Organization's accounts and financial statements.

However, the findings pointed to a number of important wider issues that the Organization needed to address. As a matter of priority, in the matter of some areas of policy, management procedures, practice, and governance, it was necessary to address the manifestly unhealthy climate of rumor, mistrust, and polarization of views among the staff, and to improve transparency and ensure good practice in some aspects of the Organization's management that might have contributed to the present situation. Those important wider and forward-looking issues were presented without recommendations for action in Part III of the full report. The External Auditor's conclusions and recommendations had been formulated on the basis of wide experience of international public sector organizations and the United Nations system, and by reference to developing best practice in corporate governance elsewhere. The Organization's present ethical frame was capable of considerable improvement to reflect best practice for a private sector organization.

The report recommended the establishment of improved arrangements, such as code of conduct requirements and better practices to deal with situations involving potential conflicts of interest. Measures should include promotion of the Organization's ethical requirements and expectations in its dealings with external parties, and more transparent arrangements for recruitment. There was insufficient transparency in and understanding of the Organization's policies and standard arrangements and procedures for dealing with allegations of fraud, impropriety, or concerns about ethical and professional conduct. PAHO should develop improved, more effective, and better understood arrangements for dealing with complaints and for the improvement of both policy and practice in investigation and reporting of complaints. The establishment of an effective ombudsman might be an integral component of such activities, which would also have a beneficial effect on the internal culture and management climate of the Organization.

The examination of the allegations had indicated a surprising degree of access to information from e-mail sources, both within and outside the Organization, to an extent that had not been encountered elsewhere. The finding presented potential issues in relation to access control and information security in addition to the question of information management procedures in the normal course of business. The Organization was recommended to consider the need to review information technology security arrangements, including those covering e-mail traffic, and to adopt improved policies that could be implemented effectively and enforced.

El PRESIDENTE expone que, tras leer el informe, le pareció asombroso que no quedaran reflejadas hasta ahora estas debilidades, las cuales, han estado en el sistema durante muchísimos años. Se pregunta, además, si el mandato que tienen los auditores externos es demasiado limitado. Siempre que hay denuncias anónimas se generan dudas; no obstante, las denuncias se deben tomar en cuenta. El Presidente felicita a la Directora por haber ordenado una auditoría que revela algunas debilidades grandes de la Organización en lo que se refiere a la transparencia en términos generales.

Todos deseamos que la visión ética, la transparencia y el liderazgo de la Organización se fortalezcan. No basta obrar con transparencia; también hay que demostrarlo. Se presenta la oportunidad de tomar muy seriamente las recomendaciones del Auditor Externo, lo cual exigirá un trabajo muy serio y un mandato muy definido en áreas específicas, tales como el código de conducta y las normas éticas, la transparencia en la contratación de los empleados y consultores, y la seguridad en materia de comunicación electrónica. Por último, el orador propone crear un equipo de trabajo que fortalezca las recomendaciones de los auditores y que esté integrado por Brasil, Canadá, Estados Unidos y México, países que han hecho importantes aportaciones económicas a la Organización, y quizá también por las Bahamas y El Salvador, para que haya una representación equilibrada de los diferentes países americanos. Dicho equipo de trabajo debería informar directamente al Comité Ejecutivo de la Organización.

El Dr. GARCÍA (Chile) manifiesta que la situación es bastante delicada y preocupante. La OPS es una institución centenaria que debe ser cuidada y protegida. Nuestros pueblos son los que directa e indirectamente financian y mantienen la Organización, que tanto ha colaborado en el desarrollo de la salud de las Américas. Situaciones como la planteada aquí hubieran generado conflictos importantes en nuestros lugares de origen. Si fuesen ciertas estas acusaciones, de las cuales nosotros y muchos países no tenemos pleno conocimiento, la situación creada pondría en tela de juicio a la Organización.

En este sentido, Chile pide conocer todos los antecedentes para una mejor evaluación. Es importante tener a la vista el conjunto completo de documentos pertinentes y analizarlos con los equipos de auditoría locales. De alguna manera esto también pone de manifiesto que los ministros y los Estados aquí presentes tienen que acercarse más a la Organización y estar más atentos a este tipo de situaciones. Sería importante también conocer cuáles son las atribuciones del auditor, porque efectivamente las recomendaciones que hace son bastante delicadas y llama la atención que no se hubiesen hecho anteriormente. Hoy en día las organizaciones tienen que tener un nivel de rendición de cuentas mucho mayor. Asimismo, la seguridad informática ciertamente es un tema vital. Destaca, por último, que es inapropiado que en los medios de comunicación públicos se den a conocer circunstancias que ponen en jaque la realidad de las relaciones humanas dentro de la Organización, situaciones que jamás debieran divulgarse.

El Sr. SOSA MARTÍNEZ (Guatemala) dice haber constatado que, en relación con el informe de los auditores y con las denuncias anónimas, sólo una de ellas tiene cierto fundamento. Es importante tener en cuenta las recomendaciones del informe y ponerlas en práctica con celeridad, pues se percibe un clima organizacional desfavorable, así como un problema en la esfera de la Administración. La Organización ha contribuido durante más de 100 años a fortalecer la salud en las Américas; el proceso de ejecutar las recomendaciones de los auditores debe fortalecer a la Organización.

Respalda la propuesta del Presidente de crear una comisión ad-hoc que las consolide y que muy rápidamente pueda suscitar un mejor grado de administración institucional que redunde en beneficio de todos los países americanos. Por ser representativos de las distintas regiones de América, considera acertados los países propuestos por el Presidente para dicha comisión y cree conveniente que, de haber consenso para formarla, se proceda con presteza a reestructurar la Organización en función de las recomendaciones de los auditores.

Ms. GILDERS (Canada) thanked the External Auditor for his special report and the detailed recommendations he had provided on what was certainly a very serious matter. Immediately upon becoming aware of the allegations, the Director had called for the special audit, a very important step in confronting issues that had the potential to undermine public confidence in the Organization. The recommendations, many of which related to accountability, transparency, and good managerial practices, in other words, to good governance, could lead PAHO into a new era of corporate practice. Her Delegation was pleased to note that some steps had already been taken: for example, the Ombudsman position was soon to be filled, a key step in assuring staff that their concerns would be taken seriously without fear of reprisal; and an internal auditor had recently been appointed, an important move towards modern comptroller techniques.

Canada supported the President's proposal that a group be set up to examine the findings in detail with a view to working with the Director on their implementation. The group could meet during one of the upcoming meetings of the Governing Bodies and report to the Secretariat, which would in turn report to the Executive Committee on how to follow up on the recommendations and monitor progress. Canada looked forward to working with the Organization to ensure that Member States could continue to contribute to the work of PAHO, thereby ensuring that they had full confidence in the Organization and its important work.

El Sr. CAPELLA MATEO (Venezuela) declara su preocupación por el tema que se ha planteado y con la manera como se ha planteado. Indica que si alguna persona, o grupo de personas, o país tiene inquietudes, reservas o discrepancias con respecto a la forma en que se conduce la institución, es preciso que lo exprese claramente y no desde el anonimato. Condena con firmeza ese tipo de proceder y lo considera inapropiado e indigno de la institución. Asimismo, señala el peligro de que ese tipo de conducta se transforme en práctica

habitual dentro de la Organización. Reafirma la absoluta confianza de su país en la gestión de la Directora de la OPS y en su equipo de trabajo y encomia su respuesta al convocar una auditoría externa para disipar toda duda. Se niega decididamente a dar crédito a rumores y se opone a la creación de una comisión para responder a un grupo que no se ha identificado. Su país se inclina por un voto de confianza a la Directora.

O Dr. CAMPOS (Brasil) disse que como os seus colegas, o Ministro do Chile e o Ministro da Venezuela, ficou bastante preocupado com a relevância do tema, mas estamos em desacordo com a forma com que está sendo tratado. Informou só haver recebido o relatório parcial da auditoria ontem e ademais, em inglês. Fez um protesto da nossa minoria lingüística – o Português, uma ilha. Afirmou querer, como o Ministro do Chile sugeriu, um acesso ao conjunto do processo para poder avaliar melhor. Segundo, em relação ao procedimento, não se pode aceitar um julgamento sumário e transformar o relatório da auditoria numa sentença judicial, já transitado em julgado. Disse não pode tomar como verdades absolutas, como recomendações absolutas, o que foi apresentado como resultado dessa auditoria.

As sugestões de reorganização organizacional propostas pela auditoria devem ser julgadas uma a uma, votadas, discutidas e avaliadas dentro da proposta de reorganização institucional, que ontem foi apresentada durante o relatório da Diretora. Está em curso um processo de reorganização institucional, que ontem nos foi apresentado, que está buscando a ética, buscando a transparência, e é conduzido pela Diretora e sua equipe.

A maior parte das sugestões da auditoria diz respeito não às denúncias, que não foram confirmadas na sua maioria, mas aos problemas estruturais na Organização que têm 10, 20, 30 anos. Não apareceram agora. Essa forma de procedimento, essas formas de relação, são problemas estruturais da Organização que fazem parte da plataforma da atual diretoria corrigí-los, razão pela qual o Brasil se coloca contra essa comissão ad hoc, tal como a Venezuela. Afirmou que a condução da reforma organizacional da OPAS tem que ser feita pela Diretora e pelo Comitê Deliberativo, e que a OPAS tenha o Comitê Executivo e outras comissões institucionais acompanhando esse trabalho e que cada uma das alterações organizacionais dessa reforma institucional deve ser discutida com tranquilidade, com equilíbrio e votada por esse plenário.

Disse que a sua proposta é—também um voto de confiança à Diretora—que se continue com a reforma organizacional, que as sugestões de reorganização da auditoria entrem e façam parte dessa reorganização institucional, e que se garanta a estabilidade, porque, terminando, tem que haver uma preocupação, em todas as nossas organizações e instituições, com a transparência e com a ética. Mas disse, há aqui, também, luta de

interesses, luta política, que fazem parte da democracia, fazem parte da construção de consenso.

Muitas vezes colocam-se debaixo do tapete os temas essenciais de conteúdo que se querem discutir e, só aí, faz-se todo um reaquecimento de temas éticos e de transparência, que são estruturais dessa Organização. Sobre as sugestões da auditoria sobre esses problemas de funcionamento, pode-se e deve-se aperfeiçoar a transparência, aperfeiçoar o espírito de corpo dos funcionários, técnicos e de toda a equipe da OPAS, mas esses são problemas estruturais, existem há anos. Então, não será em meia hora, em uma hora, com um relatório recebido na véspera que se pode apoiar uma série de mudanças, uma série de reorganizações. Afirmou que o Brasil acha que não há necessidade de criar um grupo ad hoc. Defendeu que a proposta de reforma organizacional, incorporando essas sugestões, sob a coordenação da Diretora continue, com acompanhamento pelos organismos tradicionais da Organização, inclusive pela própria Assembléia.

Ms. BLACKWOOD (United States of America) said that her country had been dismayed when the allegations had come to light, and had been one of the Member States that had requested an immediate investigation in order to protect the Organization's integrity. The Director had instituted an immediate investigation through the External Auditor and asked for full cooperation from her staff.

The External Auditor's report provided a critical opportunity upon which the Council needed to act immediately: otherwise, the debilitating effects of a climate of mistrust would undermine the success of health work in the Region. Her Delegation supported the prompt implementation of the recommendations in the report and endorsed the President's proposal for the establishment of a group that would report to the Executive Committee. The way the issues had come to light was unfortunate, and all that could be done now was to work with PAHO to ensure that changes were made that would allow all the staff to be part of the team so that the Organization could do what it needed to do in public health.

El Sr. BALAGUER CABRERA (Cuba) se adhiere a las posturas de los Delegados de Venezuela y de Brasil.

El Sr. FRENK (México) opina que la Organización Panamericana de la Salud es una institución muy antigua y prestigiosa y que reviste gran valor dentro del sistema multilateral. El objetivo común es fortalecer la Organización y hacerla plenamente funcional para enfrentar el futuro. Es partidario de que se contemple el panorama más amplio, sin detenerse en detalles de poca importancia. Subraya que la situación actual de la Organización no tiene precedentes y que es preciso abordarla con serenidad, inteligencia y sin polarizar el debate. La OPS constituye una organización pública financiada con recursos públicos que provienen de los ciudadanos; es preciso asumir la responsabilidad ineludible de garantizar que los recursos se inviertan de forma ética y con eficacia administrativa. Felicita a la Directora por

la respuesta dada a la situación y agradece al Auditor Externo. Considera responsable la decisión de solicitar una investigación tras las denuncias registradas y agrega que el propio hecho de que se produjeran dichas denuncias denota problemas relativos al clima organizacional.

El orador destaca la importancia de que se distingan dos temas —el proceso y las conclusiones de la investigación— y las recomendaciones, que a su vez abarcan dos aspectos: el externo, correspondiente a la Secretaría y a los Estados Miembros, y el interno, relativo al trabajo cotidiano de la OPS. En relación con los resultados de la investigación, señala que ha habido poco tiempo para estudiarlos, pero al igual que el Delegado de Chile, considera que debe haber acceso transparente a todos los documentos. Agrega algunas limitaciones de tiempo mencionadas por el propio Auditor Externo y recuerda que faltó convocar a las terceras partes. El orador insiste en la importancia de llevar a cabo investigaciones cuando las circunstancias así lo requieren.

En cuanto a la dimensión externa a la Secretaría, indica que México ha venido reiterando que en el continente americano se registra desde 2001 una consolidación de los regímenes democráticos y señala la importancia de que principios y valores democráticos como la transparencia y la rendición de cuentas se apliquen dentro de los organismos multilaterales, que se financian con el aporte de los ciudadanos. El sistema multilateral plantea problemas estructurales que no son privativos de la Organización Panamericana de la Salud, razón por la cual el Secretario General de las Naciones Unidas ha llamado a una reforma de su institución, de la cual su país es partidaria. Recalca que los principios de transparencia, rendición de cuentas, declaración explícita y gestión estructurada de los potenciales conflictos de interés en el ámbito nacional deben aplicarse con el mismo rigor en el plano internacional. Cuanto menos contacto directo mantiene una instancia pública con los ciudadanos, más estrictos y exigentes deben ser esos principios. Los servidores públicos deben ceñirse a los ordenamientos legales. Insiste en que se ha de evitar la complacencia de no actuar por que sólo se haya probado una de las imputaciones; se debe responder ante los ciudadanos, base de la confianza en nuestras instituciones.

El orador agrega que los delegados representan a gobiernos que han surgido de un proceso democrático y representativo de los pueblos y recuerda la responsabilidad que dichos delegados tienen de garantizar que sus recursos se utilicen con toda transparencia y pulcritud. Considera evidente que hay una situación crítica, un grave problema de clima laboral, habida cuenta de que dos terceras partes del personal han expresado la necesidad de cambios muy urgentes en la Secretaría. Es preciso que se escuche la voz de los miembros del personal e insiste en la necesidad de efectuar una revisión exhaustiva de la situación y de atender a las recomendaciones formuladas con una actitud constructiva. Respalda las recomendaciones formuladas por el Auditor Externo y destaca su valor, considerando fundamental la propuesta de nombrar un ombudsman, y recalca la importancia de que esta figura revista independencia

y cuenta con los recursos necesarios para su quehacer. Subraya la importancia de que el personal pueda acudir a alguna instancia en caso de necesidad.

Aunque el orador no considera ideal la forma en que se ha planteado el tema de las denuncias, considera necesario enfrentar la situación en aras de mantener la credibilidad de la Organización y asumir la responsabilidad de rendir cuentas, de preferencia mediante la creación de un grupo que ejecute las recomendaciones del Auditor Externo y que mire hacia el futuro con una actitud positiva y constructiva. Aclara que no pretende seguir girando en torno a las acusaciones ni juzgar a nadie y que, al ser la misión colectiva de los delegados es fortalecer a la Organización, la Directora puede estar absolutamente segura de que en esa tarea cuenta con toda la colaboración de su país y con la suya propia. Expresa su deseo de que la OPS deje de hacer caso a rumores y rencillas y recuerda el papel de los delegados como guardianes pasajeros de las instituciones cuyo cuidado se les ha encomendado. Aboga por sanar las heridas internas, recuperar la confianza, rescatar a la OPS y resituarla en la senda que tanto beneficio y prestigio había devuelto a los pueblos del continente.

Hon. John JUNOR (Jamaica) joined in condemning the methodology employed in bringing the issue to the fore. While it might seem cynical to say so, PAHO was a political organization in which there were competing interests and some might, for their own nefarious reasons, wish to undermine it or persons within it. What was important at the present stage was to develop mechanisms that recognized that reality. In so doing, the Council should bear in mind the example of other international organizations in which executive directors were appointed by subregional groups that had no direct part in administration but provided day-to-day oversight and could serve as a forum through which dissatisfied members of staff or others could channel complaints. It might also look at the institution of the ombudsman as an alternative, but all Member States would have to agree on the individual to be chosen and on how to ensure his or her independence.

Rather than creating another new committee, the matter should be referred to the Executive Committee, which could invite the involvement of any delegate who was deemed to have a special interest or special skills to offer to the process.

Hon. Damian GREAVES (Saint Lucia) said that he wished to place on record his concern about how the allegations had reached certain newspapers, and about the anonymity issue, and express his full support for the Director, whose honesty and integrity were impeccable. While the President's suggestion was a good one, he agreed with the Delegate of Jamaica that there was no need for another committee or working group. The deficiencies identified by the External Auditor could be examined in the context of PAHO's current institutional reforms, and his recommendations actively pursued in that light. It was most unfortunate that the situation had arisen, but while it might be viewed as instigating mistrust

and polarization, it was also an opportunity for the Organization to deal once and for all with certain issues.

El Sr. CISNEROS (Bolivia) coincide con el Delegado de Venezuela en que las denuncias anónimas deben considerarse como tales y en que no se les debe dar una importancia que no revisten. Señala, sin embargo, que las alocuciones revelan dos posiciones muy claras que destacan la necesidad de realizar una investigación para disipar cualquier duda y despejar toda sospecha. Considera que tanto la Directora como la Organización se verán fortalecidas por dicha investigación. Al igual que los Delegados de Jamaica y de Santa Lucía, duda que un comité ad hoc sea la instancia más apropiada para llevar adelante esta investigación y expresa sus dudas acerca de si esa posibilidad está considerada en los estatutos. Considera idóneo analizar la posibilidad de instituir la figura de un ombudsman.

The DIRECTOR-GENERAL, noting that the Pan American Health Organization was also WHO's Regional Office for the Americas, said that 40% of its budget came from overall contributions to WHO. The linkage and working relationship was thus much closer than many might think. Clearly, it was unfortunate that the discussion had started with anonymous allegations, which should not be encouraged and should indeed be condemned. It was too late now to discuss that problem, however, because the Director had taken decisive and rapid action upon receipt of the allegations, having requested an investigation by the External Auditor. That decision had been lauded.

He had known the Director for many years, both officially and personally, and had full confidence in her integrity and her ability to carry out her work. The systematic weaknesses that had been revealed could not be blamed on the Director, who had been in the job for a very short time. It was heartening to know that there was very little substance in the specific allegations made, but clearly, some important management and governance issues had come to light.

A similar situation had arisen in Geneva in 1993, when, as a result of a discussion at the Health Assembly, a small reform group had been formed. Over several years, as a result of its efforts, many reforms had been introduced in WHO's operations: for example, in the election process of the Director-General.

PAHO had developed a reputation as the jewel in the crown of public health, and clearly that reputation should not be damaged. It had pioneered the global eradication of smallpox and polio and was now showing the world how measles could be eradicated. Yet despite all its achievements, PAHO had perhaps failed to pay sufficient attention to certain internal issues. The time had now come to undertake certain steps. PAHO could take advantage of the opportunity to correct some of the weaknesses revealed by the External Auditor, problems that had nothing to do with allegations made in the anonymous letter, and

thus benefit from his findings. The establishment of a working group was a decision for the Council; the most important thing was to put a stop to any further polarization and to work in a constructive way to improve and strengthen the honorable institution of PAHO.

La DIRECTORA expresa su agradecimiento a los auditores externos y añade que esta situación no tenía precedentes en la Organización y que no había procedimientos establecidos para abordarla. Por lo tanto, le pidió asesoramiento al Auditor Externo, Sir John Born, acerca de la forma de proceder y de realizar una investigación. Los auditores externos tampoco tenían un camino pretrazado. Además, las circunstancias en que surgieron las acusaciones anónimas eran poco claras, pero a pesar de todo ello y del poco tiempo que se fijó para una tarea tan compleja, los auditores externos presentaron puntualmente su informe al Consejo Directivo. Se tomó la decisión conjunta de hacer público el informe abreviado y traducido, donde se recogen los asuntos propositivos para el futuro de la Organización, y de entregarle en sobre cerrado el informe completo sólo en inglés a cada uno de los Jefes de Delegación.

La Directora quiere estar segura de que todos los países hayan recibido el informe completo, donde aparece la lista de los entrevistados y los nombres de terceros países, personas e instituciones. Decidió que se debía entregar de manera privada por temor a que la presentación pública de todos los detalles generara problemas políticos no deseados. Los países pueden solicitar privadamente más información al Auditor Externo. Durante la investigación la Directora también alertó al personal y a toda otra persona o institución interesada a acercarse al Auditor Externo, que, al igual que el Auditor Interno de la OMS, el Sr. Langford, estaba disponible para cualquier consulta individual de un país o institución, aun cuando no perteneciera a la Región que aporta fondos directos a la Organización. La Directora también expresa su agradecimiento al personal de la OPS y a las terceras partes que, sin ser miembros de la Organización ni personal de la Secretaría, accedieron a participar a petición de los auditores.

Las recomendaciones de los auditores externos son coherentes con lo expresado en 2001-2002 por otras organizaciones internacionales, incluso en un seminario del Banco Mundial, sobre la necesidad de fortalecer los mecanismos de inspección, control y rendición de cuentas, y de mejorar la transparencia. La OMS ha participado en esos seminarios, y su Director General acaba de poner en marcha un proceso encaminado a fortalecer la unidad de inspección y control de la OMS. La OPS, como Oficina Regional, también participa en ese proceso.

En respuesta a una petición formulada por la Directora en febrero de 2003, a partir del 4 de octubre de 2004 y durante dos semanas una misión de la Dependencia Común de Inspección de las Naciones Unidas examinará por primera vez algunos sistemas y procedimientos de la Organización. El año anterior se pusieron en marcha grupos de trabajo para fomentar la participación del personal; muchas de sus conclusiones se han analizado y

se han comenzado a llevar a la práctica. Un subgrupo de ese mismo grupo de trabajo ha formulado un anteproyecto de código de conducta que se presentó en enero de 2004, en conformidad con las recomendaciones de los auditores externos, pero algunas cosas llevan tiempo porque la Organización no tiene recursos específicamente asignados para estos nuevos mecanismos.

La semana entrante se celebrará en Copenhague una reunión de directores de administración y de gestión de programas de todas las Regiones, y el Director General de la OMS propone que allí se inicien mecanismos de inspección y control para toda la Organización Mundial de la Salud.

La Directora agradece las palabras del Director General, a quien conoce desde hace 20 años. Ella explica que ha trabajado 40 años en el sector público, 20 años en el Ministerio de Salud de su país y 20 años en la OPS y que nunca se ha cuestionado la manera en que ha ejercido sus funciones. En el transcurso de esos 40 años ha participado en comisiones de estructura, reforma del Estado, desarrollo de auditoría, inspección y otras actividades similares porque el servicio público que ha prestado no se limitó a las funciones enumeradas en la descripción de su puesto. Más bien, siempre se ha esforzado por ayudar a construir y fortalecer la institución donde trabaja.

Mr. MILLER (Representative of the External Auditor), responding to the question on the timing of his report, reaffirmed the Director's remarks and said that the objective had been to produce the report for the current session of the Directing Council without compromising the quality of the findings. The report had been transmitted electronically, although unfortunately there had been no time to get it translated. There was no question that it had been right to take the necessary time over the report before releasing it.

Questions had also been asked about how long the problems had been in existence and why they had not been dealt with earlier. The anonymous allegations had been made quite recently, and had been addressed promptly. Several delegations had suggested that there had been structural problems within the Organization for many years. Those wider issues did not touch on the financial integrity of the accounts or of the financial statements, however. They were essentially good management and good governance issues, and as such would not normally come before the External Auditor, whose job was to verify the Organization's financial statements and accounts. He had essentially tried to make sensible and clear recommendations to help the Organization make itself less vulnerable in the future.

Hon. Herbert SABAROCHE (President of the Executive Committee) said that the External Auditor's report would presumably be made available to the persons who had chosen to remain anonymous. He wondered if the External Auditor could give any assurances that they might accept his report and that the matter would thus be closed. On the

other hand, more problems might perhaps be created for the Organization. If so, how could that situation be resolved?

Mr. MILLER (Representative of the External Auditor) said that in conducting inquiries during the audit examination, it had been made it clear that the External Auditor was available to speak with anyone who wished to come forward, and had offered to speak in confidence. The persons who had made the anonymous allegations remained anonymous, however. He would gladly continue to discuss the matter with anyone who so desired, but he could not undertake to mediate a settlement. It was a management issue, and the Organization had to decide how to take it forward. He would, of course, be happy to assist it in doing that.

El Dr. GARCÍA (Chile) pregunta cuáles son las funciones del Auditor Externo. Desea saber si se limita a inspeccionar las cuentas o si también es auditor de procesos, y en qué ámbitos puede indagar. Añade que importa la transparencia en todos los procesos.

Mr. MILLER (Representative of the External Auditor) said that the responsibilities of the External Auditor were detailed in the Financial Regulations. The Auditor's job was essentially to verify not only the financial statements but also the adequacy of the internal control environment, to review an organization's control procedures, not its business processes, and draw attention to improper or wasteful expenditure or irregularities. In the specific case, the accounts and operations as reported through the financial statements were satisfactory. No irregularities had been discovered.

There were, however, other issues which the Directing Council could reasonably look at, within the circumstances of the particular report before it, to improve the practices within the Organization. Such areas were quite clearly management issues, they were not matters which directly touched the responsibilities of the External Auditor.

The DIRECTOR-GENERAL said that accounting integrity had been a matter of great concern for the auditors, both external and internal, but it was now necessary to go beyond accounting and to make sure that the Organization was really engaging in best practices. WHO was working closely with PAHO's Director to see how WHO's overall audit resources could be used to benefit PAHO. As the Director had pointed out, good management techniques would be addressed at the upcoming meeting in Copenhagen. An effort was being made throughout WHO as a whole to instill better practices. However, the issue was also one of leadership. There was no way that one could identify all potential problems and solve them in advance, but he was sure the Director would make improvements over time in PAHO's practices.

El PRESIDENTE dice que las acusaciones anónimas se suelen descartar de inmediato. Sin embargo, la Directora inició un proceso de investigación y pidió total transparencia a los auditores externos. Se formularon recomendaciones encaminadas a dar fortaleza a la institución. Las respuestas no deben ser coyunturales porque hay un problema estructural. Por lo tanto, urge establecer una comisión de trabajo especial e independiente, no necesariamente ad hoc sino en el mismo Consejo Directivo, que represente a todos y que esté dentro del marco de las funciones de éste, que son muy amplias. Propone que el próximo viernes el Consejo Directivo prepare un cronograma de trabajo con miras a aplicar todas las recomendaciones de los auditores externos. El Consejo Directivo debería informar periódicamente de los avances a todas las delegaciones y a todos los países. Es necesario fortalecer la institución y para ello es preciso fortalecer su liderazgo.

El Dr. FRENK (México) pide tiempo para que el auditor reciba observaciones; luego informaría al respecto al Comité Ejecutivo para enriquecer el seguimiento.

El Dr. GONZÁLEZ GARCÍA (Argentina) señala que no es bueno para la Organización seguir mencionando los incidentes que rodearon a la reciente elección de la Dra. Roses Periago. La OPS tiene un mecanismo democrático y los países deben aceptar los resultados de la elección. Es necesario hablar claramente y hacer frente a la situación; de lo contrario, habrá un juego permanente y ganarán los entes anónimos. En su opinión, la investigación indica claramente que las acusaciones anónimas carecían de mérito. Si el asunto sigue sin resolverse, se deja de creer en las comisiones de los Cuerpos Directivos y se propicia hacer ataques institucionales desde las sombras, siendo así que la Organización necesita contar con mecanismos transparentes.

Reitera el orador que no sólo deben fortalecerse la verdad y la transparencia, sino que se debe expresar la máxima confianza en los órganos rectores de la Organización para resolver muchos de los problemas que son comunes a toda burocracia. Opina, asimismo, que en el informe el Auditor Externo toca asuntos que no le competían y formula observaciones que debieron hacerse en otro momento y en otro lugar, pues de lo contrario se incurre en dispersión de esfuerzos y gastos innecesarios. Mejor sería concentrar la atención en los temas urgentes que deben abordarse a fin de evitar que lo que se corrompa sean los objetivos de la Organización. Finaliza haciendo un exhorto a apoyarse en la historia para rescatar lo mejor y usarlo como base para construir el futuro de la salud de los países del continente.

El Dr. GARCÍA (Chile) lee la conclusión 3.2 del informe del Auditor Externo y pide que conste en el acta: “As a detailed result of my investigation shows, with the exception of the payment made to the Director’s brother for work in Bolivia in 1993 and 1994, my staff could find no corroboratory evidence to substantiate the wide range of specific allegations that I was asked to investigate. Nevertheless, the work highlights a number of areas concerning the governance of the Organization which falls short of accepted best practice

either in the design of policies or in their enforcement compared to public sector organizations internationally and in many Member States.”

El Dr. García subraya que estos indicios no deben mezclarse con el asunto de la elección de la Directora. Por eso estima conveniente que dicho asunto quede en manos del Comité Ejecutivo, que deberá rendir cuentas ante la Organización y los países que la integran a fin de que todos ejerzan su derecho a opinar. Señala que sólo fueron tres los países que recibieron información y que a Chile le gustaría tenerla.

Señala el orador que son claras las funciones de la Auditoría Externa, pero que hoy en día las auditorías tienen que ir más allá de lo financiero y abordar asuntos relacionados con los procedimientos y la ética. Nuestros ciudadanos necesitan saber que sus recursos se están utilizando adecuadamente.

El PRESIDENTE concluye que el Comité Ejecutivo deberá atender, de forma inmediata y con carácter prioritario, a todas las recomendaciones del Auditor Externo y a otras formuladas durante la presente reunión sobre los procesos de auditoría, tanto interna como externa, para fortalecer a la Organización. También se debe revisar el mandato de la auditoría externa con miras a ampliarlo y modernizarlo en aras de la transparencia, la responsabilización y el mejor funcionamiento de la institución. Es importante que los países puedan participar en este proceso.

It was so decided.

Así se decide.

The meeting rose at 12:35 p.m.

Se levanta la reunión a las 12.35 p.m.