

Resolution 23 (EC-64)**POLICY ON DISCLOSURE OF INTERNAL AUDIT REPORTS**

THE EXECUTIVE COUNCIL,

Recalling Resolution 13 (EC-LX) – Policy on disclosure of internal audit reports,

Noting:

- (1) That the Policy on disclosure of internal audit reports was implemented on a trial basis and that the Secretariat had received requests from donors/potential donors not covered by the Policy for access to internal audit reports and that such requests had been met following review of the Audit Committee,
- (2) The recommendation of the Audit Committee to amend the Policy to include a provision for request for disclosure of internal audit reports from the WMO stakeholders other than WMO Members,

Decides:

- (1) To authorize the Secretary-General, in consultation with the Chair of the Audit Committee as necessary, to determine as to whether internal audit reports could be disclosed to other WMO stakeholders, such as donor intergovernmental organizations;
- (2) To adopt the revised Policy on Disclosure of Internal Audit Reports as contained in the annex to the present resolution.

Note: This resolution replaces Resolution 13 (EC-LX), which is no longer in force.

Annex to Resolution 23 (EC-64)**POLICY ON DISCLOSURE OF INTERNAL AUDIT REPORTS****Introduction**

1. The WMO Policy is to operate in a transparent and accountable manner. Consistent with this guiding principle, annual reports prepared by the Internal Oversight Office for Congress or the Executive Council and its Committees, as specified in the regulatory framework and the Charter of the Internal Oversight Office, are publicly available on the WMO Website. In addition, all final reports of the Office that arise from internal audits, inspections, functional reviews and other assurance work at the Secretariat (Assurance Reports), are accessible to the Executive Council Audit Committee. WMO has further determined that, to the maximum extent possible, such final reports should be accessible to Member States and Territories, subject to conditions/criteria defined in this Policy. In this regard, WMO also recognizes that there may be exceptional circumstances where legal or practical constraints limit the ability of WMO to achieve full transparency if it is to protect the interests of WMO and its Members or the legitimate interests of those who deal with WMO.

2. This Policy governs disclosure of Assurance Reports and supersedes or amends any restrictions as regards such final reports of the Office in the WMO regulatory framework or documents describing the mandate and operations of the Office. Disclosure of evaluation and investigation reports will be covered under separate policies.

3. This Policy will be implemented and adjusted according to experience and under the guidance of the Audit Committee.

General principles

4. All final Assurance Reports issued by the Internal Oversight Office are transmitted to the Secretary-General and other pertinent members of management, as well as to the External Auditor, according to provisions in the WMO regulatory framework and the Charter of the Internal Oversight Office. All such reports are available to the members of the Audit Committee.

5. In addition, all final Assurance Reports issued by the Office will be made available upon request to members of the Executive Council and authorized representatives¹ of WMO Members, except where the Audit Committee decides otherwise in accordance with the following provisions.

Restricted reports

6. The Secretary-General and the Director, Internal Oversight Office, may at his or her discretion propose to the Audit Committee limitations to disclosure of Assurance Reports where such disclosure would:

- (a) Cause undue harm to the interest of WMO, its Members, or the legitimate interests of those who deal with WMO;
- (b) Expose WMO to the risk of legal action by persons named in the report, or others whose identity may be inferred from it, or by government agencies for alleged violation of a criminal or civil statute;
- (c) Impede, jeopardize or interfere with other investigations in progress or pending by the Internal Oversight Office, law enforcement or other investigatory authorities;
- (d) Risk alerting anyone involved with crimes, that their activities may be known to investigating authorities or under investigation, or be otherwise potentially helpful to anyone perpetrating or contemplating unlawful activities;
- (e) Put the safety or welfare of anyone who is working for, on behalf of, or with WMO at increased risk.

7. In cases when the Secretary-General or the Director, Internal Oversight Office, proposes to restrict disclosure of a particular report in accordance with this Policy, the initiator of the proposal will send such a report to the WMO Legal Counsel, together with a written submission stating the reasons for wishing to restrict disclosure by reference to the criteria (paragraph 6) outlined in this disclosure Policy and his or her opinion as to whether the report should be made available in a redacted form and, if so, the nature of the proposed redactions.

8. The Legal Counsel will prepare a written response to give his or her opinion on the issue, including whether the report should be made available in a redacted form. If this is the case, the Legal Counsel may also propose appropriate redactions to the report.

9. The Secretary-General or the Director, Internal Oversight Office, will consult with WMO Legal Counsel and may modify his or her proposed restrictions based on the Legal Counsel's

advice. The Secretary-General or the Director, Internal Oversight Office, will then submit the Assurance Report, his or her submission, Legal Counsel's opinion and, if applicable, the proposed redactions to the report to the Audit Committee for consideration. The Audit Committee will make a final determination as to whether the Assurance Report should be disclosed and in what form. The Office will keep a record of the full process relating to restricted reports.

Disclosure of restricted reports

10. Upon a written request channelled through the Office of the Secretary-General, WMO will provide Executive Council members or authorized representatives of Members the opportunity to read specific restricted reports in any redacted form decided by the Audit Committee in a secured environment, for example the premises of the Internal Oversight Office. The Internal Oversight Office will provide such access on the basis of signed confidentiality undertakings. The confidentiality obligations will prevent public disclosure, but allow Members to discuss the general conclusions set forth in the specific reports with their constituency on an "as needed" basis, provided that no information concerning any person referred to in the reports is publicly disclosed. Neither hard nor electronic copies of the reports will be made available to such authorized representatives.
11. In all cases of requests by other WMO stakeholders such as donor intergovernmental organizations the Secretary-General, in consultation with the Chair of the Audit Committee as necessary, will have the authority to determine as to whether and how internal audit reports could be disclosed.
12. The decision to provide the reports should be made on a case-by-case basis and stakeholders granted access to the internal audit reports shall adhere to WMO confidentiality procedures.

¹ Assurance Reports are available to the members of the Executive Council, their alternates and advisers, as well as to any authority specifically designated for that purpose by the Government of the Member concerned. By default, Permanent Representatives with WMO and Ministries of Foreign Affairs (including Permanent Missions to the United Nations Office in Geneva) shall have the power to designate the persons whom they authorize to request access to Assurance Reports on behalf of the Member concerned.