

---

# IEOAC observations and advice

**56<sup>th</sup> Meeting of the UNAIDS PCB**  
**June 2025**

---



# IEOAC in 2024-2025

**IEOAC Annual report: 1 June 2024 - 31 May 2025**

**Three meetings over seven days**

**Each area in IEOAC's Terms of Reference addressed**

**Other related issues also examined:**

- **Review of operating model**
- **Organizational restructuring**
- **Updates on human resources**
- **Information security**
- **New enterprise resource planning system (BMS)**

# The rapidly changing environment

## Challenges to the financing of UNAIDS

**Importance of aligning multiple strategic exercises to manage strategic and operational risks:**

- **Global AIDS Strategy**
- **Recommendation of the High-Level Panel**
- **Restructuring of the Secretariat**
- **UN reform (UN80)**

# Financial reports and statement of internal controls

**Clean external audit opinion on financial statements for 2024**

**Efforts by Management to address funding gap**

**Management's proposal to use a portion of the operating reserve fund in 2026**

# Enterprise risk management

## **Active engagement of Cabinet in risk management**

### **Strengthening monitoring of risks:**

- **Definition of UNAIDS's risk appetite**
- **Provision to escalate risks at adequate level**
- **Identification of owners of top risks**
- **Clear due dates for implementing mitigating actions**

# Office of Internal Oversight Services (WHO/IOS)

**Closely monitor evolving risks and, if needed, modify annual audit plan**

**Progress made in reducing backlog of pending audit recommendations, but additional work needed**

**Importance of concluding long-outstanding investigations, and adhering to agreed timelines for concluding investigations (especially for SEAH and retaliation)**

# Follow-up on external and internal oversight recommendations

**Review of implementation of external and internal oversight recommendations undertaken**

**Prioritize participation to JIU engagements that are most relevant to UNAIDS**

# Secretariat restructuring

**Commend work done by the High-Level Panel**

**Expectation that restructuring would be based  
a on mapping of needed skills and  
competencies**



# UBRAF performance monitoring

**Future performance monitoring may be affected by funding constraints**

## Ethics function

**Note of annual report of the Ethics Officer**

# IEOAC matters

**IEOAC Self-assessment 2025 results**

**New IEOAC members**

**Proposed change to Terms of Reference:  
moving from 2-year terms to 3-year terms**

Thank you