

# **ANNUAL REPORT OF THE INDEPENDENT EXTERNAL OVERSIGHT ADVISORY COMMITTEE**

## **Organizational Oversight Reports**

**Additional documents for this item:** Internal Auditor's report (UNAIDS/PCB (56)/25.18); External Auditor's Report (UNAIDS/PCB (56)/25.19); Report of the Ethics Office (UNAIDS/PCB (56)/25.20); Management response to the organizational oversight reports (UNAIDS/PCB (56)/25.22)

**Action required at this meeting—the Programme Coordinating Board is invited to:**

- *Welcome* the report of the UNAIDS Independent External Oversight Advisory Committee and look forward to the next report in 2026.
- *Approve* the revised Terms of Reference of the UNAIDS Independent External Oversight Advisory Committee, as reflected in annex 1 of the annual report of the IEOAC (UNAIDS/PCB(56)/25.21);

**Cost implications for the implementation of the decisions:** none

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## Executive Summary

1. This is the fourth annual report of the Independent External Oversight Advisory Committee (IEOAC) of the Joint United Nations Programme on HIV/AIDS. The report was prepared in accordance with the terms of reference of the Committee, which were approved at the 47<sup>th</sup> meeting of the UNAIDS Programme Coordinating Board (PCB) in December 2020 and revised at the PCB's 52<sup>nd</sup> meeting in June 2023.
2. The IEOAC is a subsidiary body of the PCB and provides independent, external, expert advice to the PCB and the UNAIDS Executive Director for fulfilment of their governance and oversight responsibilities. The role of the IEOAC is to strengthen accountability and oversight within UNAIDS, with reference to the specific responsibilities and authority outlined in the Committee's terms of reference.
3. This report covers the period from 1 June 2024 to 31 May 2025. During the reporting period, the IEOAC analysed each of the areas addressed in its terms of reference. The IEOAC's observations and advice on these areas are summarized in this report to the PCB. Among these, the IEOAC:
  - a. Took note of the challenging disruptions in the financing of UNAIDS in 2025, which are having profound effects on the Organization and on the broader global AIDS response;
  - b. Encouraged UNAIDS to continue monitoring disruptions, taking appropriate mitigation actions, and remaining alert and adaptive as the environment continues to evolve;
  - c. Encouraged UNAIDS to articulate a clear strategic vision, aligned with the multiple ongoing exercises including the development of the Global AIDS Strategy, the recommendations of the High-Level Panel on a fit-for-purpose Joint Programme, the restructuring of the UNAIDS Secretariat and the United Nations (UN) reform (UN80);
  - d. Welcomed the clean (unqualified) opinion of the External Auditor on UNAIDS' financial statements for the year ended 31 December 2024;
  - e. Analysed Management's proposal to use a portion of the operating reserve fund to partially address the 2026 funding gap, and considered that it represented a limited risk to the Organization given the decrease of UNAIDS operating budget in 2026;
  - f. Encouraged Management to continue its efforts to strengthen the enterprise risk management system, including defining the Organization's risk appetite, developing a clear mechanism for escalating risks that would require Management's attention, and identifying for each top risk the risk owner(s) and the due date(s) for adopting related mitigating actions;
  - g. Advised UNAIDS Management to address long-outstanding internal audit recommendations;
  - h. Advised the World Health Organization (WHO) Office of Internal Oversight Services (IOS) to finalize long-outstanding investigations as soon as possible, especially those related to retaliation, and to redouble efforts to conclude investigations, especially those related to sexual exploitation and abuse, harassment and retaliation, within the agreed 6-month timeline;
  - i. Agreed with Management's proposal to participate in those engagements of the UN Joint Inspection Unit (JIU) that are most relevant to UNAIDS;

- j. Expressed its expectation that restructuring of the UNAIDS Secretariat would be based on a mapping of skills and competencies required for the Secretariat to fulfil its new strategic vision.
4. With respect to the work of the IEOAC, the Committee undertook its annual self-assessment for the past year. It decided to simplify the self-assessment tool for 2026, aiming at obtaining more feedback from key stakeholders who interact with or make use of the work of the Committee.
5. Finally, consistent with common practices observed in oversight committees of other Organizations of the UN system, the Committee agrees with the initiative of Management to request the PCB to consider amending the Committee's terms of reference to provide for three-year terms (instead of two-year terms), renewable one time. The proposed revisions to the terms of reference can be found in annex 1 below.
6. The PCB is invited to welcome the report of the IEOAC and look forward to the next report.

## Introduction

7. The Independent External Oversight Advisory Committee (IEOAC) of the Joint United Nations Programme on HIV/AIDS (UNAIDS) is an advisory body mandated to provide independent, external, expert advice to the UNAIDS Programme Coordinating Board (PCB) and Executive Director for fulfilling their oversight responsibilities, including assessing the effectiveness of internal control systems, risk management and governance processes of UNAIDS. The IEOAC was established at the 47<sup>th</sup> meeting of the PCB to implement Formal Recommendation 5 of the Joint Inspection Unit (JIU) review of the management and administration of UNAIDS.
8. As outlined in the terms of reference that were approved at the 47<sup>th</sup> meeting of the PCB in December 2020 and revised at the PCB's 52<sup>nd</sup> meeting in June 2023, the IEOAC provides advice to the PCB and Executive Director on:
  - the quality and level of financial reporting, governance, risk management and internal controls within the UNAIDS Secretariat;
  - the responses and actions taken by the UNAIDS Secretariat Management on internal and external audit recommendations;
  - the independence, effectiveness and objectivity of the internal and external audit functions; and
  - the interaction and communication between the PCB, the External Audit, the Internal Audit, the Ethics Officer and UNAIDS Secretariat Management.
9. This report covers the period from 1 June 2024 to 31 May 2025, and focuses on the IEOAC's work since its third annual report, which was submitted to the PCB at its 54<sup>th</sup> meeting in June 2024.
10. Two of the three IEOAC meetings during the reporting period occurred following the onset of disruptions to the financing of UNAIDS in 2025. The Committee closely monitored the challenges (and opportunities) associated with these financing disruptions, which are having profound effects on the Organization and on the broader global AIDS response. The Committee noted that UNAIDS continues to closely monitor

disruptions, take mitigating actions, and remain alert and adaptive as the environment continues to evolve.

11. The parallel unfolding of multiple exercises – including the development of the new Global AIDS Strategy, the recommendations of the High-Level Panel, the restructuring of the UNAIDS Secretariat, and ongoing UN reform (UN80) – has the potential to create strategic and operational risks for UNAIDS. The Committee emphasized the importance of articulating a clear strategic vision, aligning these multiple exercises and managing related risks.

## **IEOAC sessions, composition and working methods**

### **IOEAC sessions**

12. During the reporting period, the Committee held three sessions: on 5-7 November 2024 (16<sup>th</sup> session); on 31 March 2025 (17<sup>th</sup> session); and on 28-30 May 2025 (18<sup>th</sup> session). The Committee's 18<sup>th</sup> session was held in person in Geneva, while the 16<sup>th</sup> and 17<sup>th</sup> sessions were held virtually. Reports of the sessions of the IEOAC are available on the [UNAIDS website](#). The Committee also held an orientation session in February 2025 for the three new members who joined the Committee in 2025.

### **Composition**

13. Among the original seven members of the IEOAC, some received two-year terms renewable once while others received three-year terms. For the first time since its formation, the Committee experienced a transition, with Mr Saad Boujoua, Mr Ibrahim Pam and Ms Hélène Rossert cycling off the Committee, and Ms Ana-Mita Betancourt, Ms Anuradha Gupta and Mr Suresh Raj Sharma joining as members beginning in January 2025.
14. Members of the IEOAC in 2024 were:
  - Saad Bounjoua;
  - Agnieszka Slomka Golebiowska;
  - David Kanja;
  - Bushra Malik;
  - Ibrahim Pam;
  - Hélène Rossert (Chair);
  - Benoit de Schoutheete (Vice Chair).
15. Members of the IEOAC in 2025 were:
  - Ana-Mita Betancourt;
  - Agnieszka Slomka Golebiowska;
  - Anuradha Gupta (Vice Chair);
  - David Kanja;
  - Bushra Malik;
  - Benoit de Schoutheete (Chair);
  - Suresh Raj Sharma.

### **Working methods**

16. To develop its independent, external, expert advice to the PCB and the Executive Director, the Committee reviews a broad range of information, and also engages with the Executive Director, Secretariat officials, the WHO Office of Internal Oversight Services (WHO/IOS) and the External Auditor (Supreme Audit Institution of India), mainly on the basis of discussions, reports, presentations and information with which it

is provided. It further deliberates on relevant matters internally to reach its assessments and conclusions.

17. Since the submission of its previous report to the PCB in June 2024, the Committee examined the following areas (non-exhaustive list):
  - Review of UNAIDS' operating model and organizational restructuring;
  - Financial reporting, statement of internal controls and resource mobilization;
  - Performance reporting, including the performance monitoring report under the UNAIDS Unified Budget, Results and Accountability Framework (UBRAF);
  - Enterprise risk management;
  - Internal Audit;
  - External Audit;
  - Investigations;
  - Ethics function;
  - Status of implementation of internal and external oversight recommendations;
  - Information security and implementation of the planned new enterprise resource planning system (ERP/BMS).
18. The Committee also received an update on human resources management issues and had the opportunity to interact with the Director of the Regional Support Team for eastern and southern Africa, and to engage for the first time with the new Director of the Evaluation Office.
19. For each of the areas addressed in the Committee's terms of reference, members of the Committee were appointed as focal points, drawing from their respective expertise. Meeting agendas were agreed at least one month in advance of meeting dates, and focal points worked with designated Secretariat Management and staff (and with WHO/IOS) in preparation of materials and presentations for each agenda item to maximize the effectiveness of Committee meetings. To minimize the burden on these parties, the Committee aimed, wherever possible, to request information that either already exists or should exist.
20. On behalf of the Committee, a member of the IEOAC participated in the annual meeting of chairs of audit committees of the United Nations (UN) System, held in Bern, Switzerland, in December 2024.

### **IOEAC self-assessment**

21. The Committee's terms of reference request an annual self-assessment of the IEOAC. This self-assessment aims to gauge the quality of the work delivered by the IEOAC, and measure progress made by the Committee.
22. The Committee completed its self-assessment for 2025, and reviewed results at its 18<sup>th</sup> meeting. To gauge the evolution of the quality of the work performed, the Committee used the same self-assessment questionnaire template as in 2023 and 2024, which was based on best practices from other oversight committees and the 13 criteria for good practices for audit and oversight committees detailed in the JIU's 2019 report on the review of audit and oversight committees of the UN system.
23. Three of the seven IEOAC members participated in the 2025 self-assessment, which rendered high marks on key metrics, including independent, committee structure and composition and professionalism. The results of the 2025 self-assessment are available at [this link](#).

24. For 2026, the Committee intends to simplify its self-assessment tool (to be more relevant), conduct its next annual self-assessment in November rather than May (to enable meaningful participation by newer IEOAC members), and systematically obtain feedback of key stakeholders regarding the Committee's performance.

### **Key matters reviewed and advice provided**

#### **Financial situation and resource mobilization**

25. Recognizing the current UNAIDS financial situation as a major risk for the Organization, the IEOAC made the financial situation and resource mobilization standing agenda items at all of its meetings. At its 16<sup>th</sup>, 17<sup>th</sup> and 18<sup>th</sup> meetings, the IEOAC received presentations regarding the financial situation, revised operating budget and updated resource mobilization strategy.

#### *Financial reporting*

26. The Committee took note with appreciation of the report of the External Auditor and the clean (unqualified) audit opinion on the financial statements ended on 31 December 2024, as well as the related Statement of Internal Controls.

#### *UNAIDS operating budget and resource mobilization*

27. The Committee acknowledged the efforts being made by Management to address the funding gap for 2025 and beyond.
28. Management briefed the Committee on its proposal to use a portion of the operating fund reserve to address the funding gap in 2026. The Committee took note of this proposal and considered that the risk is limited in view of the expected reduced operating budget of the Organization in 2026.
29. The Committee expressed concern that few of the long-term recommendations of the Multistakeholder Task Team on the UNAIDS Financial Situation appear to have been implemented, and noted its support for the Task Team's recommendation that donor PCB members, observers and stakeholders consider making joint investment to UNAIDS and the Global Fund to Fight AIDS, Tuberculosis and Malaria. In light of the increased focus on non-core resource mobilization, the Committee advised Management to develop a clear, compelling value proposition for the Joint Programme. UNAIDS should be prepared to adapt and evolve this value proposition over time as the funding environment continues to change

#### *Revised Operating Model*

30. The Committee expressed appreciation for the work of the High-Level Panel on a resilient and fit-for-purpose Joint Programme in the context of the sustainability of the HIV response, and was briefed on the recommendations of the High-Level Panel.

#### **UNAIDS Unified Budget, Results and Accountability Framework (UBRAF) performance monitoring**

31. The Committee was briefed regarding the 2024 UBRAF Performance Monitoring Report, of which the Committee took note. The Committee was informed that the nature of future performance monitoring and reporting may be affected by funding reductions, changes to the UNAIDS operating model and the restructuring of the Secretariat.

#### **Enterprise risk management**



32. The Committee examined the enterprise risk management system at its 16<sup>th</sup> and 18<sup>th</sup> meetings. The Committee acknowledged the progress that has been made in strengthening enterprise risk management, including the active and frequent engagement of the Cabinet as well as the Risk Management Committee in the management of organizational risks.
33. The Committee encouraged Management to define the Organization's risk appetite, and to develop a process in the enterprise risk management system to assess and monitor risks (and related mitigating actions) at each level, with a provision to escalate those risks that cannot be addressed at that level.
34. The Committee reviewed the top risks and related mitigation strategies identified by Management, including the risks related to implementation of WHO's new enterprise resource planning system (BMS). The Committee advised that Management identify the owner(s) of each risk and the due date(s) for implementing mitigation action plans.
35. The IEOAC continued to monitor the implementation of WHO's new enterprise resource planning system (BMS), and reiterated its recommendation that WHO involve UNAIDS in a timely manner in each phase of its implementation, as BMS will have an impact on many UNAIDS processes, including enterprise risk management.

#### **Internal oversight function (WHO/IOS)**

36. The Committee was briefed by the Director of WHO/IOS at its 16<sup>th</sup>, 17<sup>th</sup> and 18<sup>th</sup> meetings. At each of these meetings, the Committee held both formal and closed sessions with the Director of WHO/IOS.
37. The Committee acknowledged the progress made in reducing the backlog of pending audit recommendations, and advised Management to develop an action plan to address remaining long-outstanding audit recommendations.
38. With respect to investigations, the Committee advised WHO/IOS to finalize long-outstanding investigations as soon as possible, especially those related to retaliation. With respect to new allegations and cases, especially relating to sexual exploitation, abuse and harassment and retaliation, the Committee advised that steps to be taken by WHO/IOS to conclude them within the agreed 6-month timelines set out in the Memorandum of Understanding between UNAIDS and WHO/IOS.
39. The Committee followed with interest progress towards negotiation of a new Memorandum of Understanding between UNAIDS and WHO/IOS.

#### **External audit function**

40. The Committee received an update at its 18<sup>th</sup> meeting in May 2025 from the External Auditor regarding 2024 financial statements. In addition to its formal session, the Committee met in closed session with the External Auditor. The Committee took note with appreciation of the report of the External Auditor and the clean (unqualified) audit opinion on the 2024 financial statements, as well as the related Statement of Internal Controls.

#### **Ethics function**

41. The Committee met in both formal and closed sessions with the Ethics Officer at its 18<sup>th</sup> meeting. The Committee noted the annual report of the Ethics Office.

## **Follow-up and monitoring of internal and external oversight recommendations**

42. The Committee reviewed, on an ongoing basis, the status of implementation of external and internal oversight recommendations.
43. The Committee noted the substantial burden which engagements with the UN Joint Inspection Unit (JIU) pose on smaller organizations such as UNAIDS. Management proposed that the Secretariat would prioritize participating in JIU engagements that are most relevant to UNAIDS. The Committee agreed that this is a sound approach given the current situation at UNAIDS.

## **Human resources management**

44. The Committee was briefed at its 18<sup>th</sup> meeting regarding the process for restructuring the Secretariat. The Committee expressed its expectation that restructuring would be based on a mapping of skills and competencies required for the Secretariat to fulfil its new strategic function, in order to minimize reputational risks and the loss of critical capabilities.
45. The Committee advised that the current funding crisis, while challenging, also offers the potential for a re-set of the Joint Programme to ensure that UNAIDS is optimally complementary and galvanizing for the broader global AIDS response. It encouraged Management to use the altered funding outlook as an opportunity to eliminate duplication and overlap, and to identify and fully leverage synergies with other organizations. In examining strategic options, the Committee encouraged Management to link to changes in the unique UNAIDS value proposition, focusing on what UNAIDS can do that no one else can. The Committee advised Management to strike an appropriate balance that maintains sufficient accountability and oversight functions and resources.
46. The Committee expressed appreciation for the opportunity to engage with the UNAIDS Secretariat Staff Association (USSA) at its 16<sup>th</sup> meeting.

## **Other matters**

### *Membership of IEOAC*

47. The Committee's terms of reference provide for two-year terms for members, renewable once. The Committee has found the two-year terms for IEOAC members to be too short to be fully effective. Consistent with common practices observed in oversight committees of other Organizations of the UN system, the Committee agreed with the proposal of Management to invite the PCB, through the PCB Bureau, to consider amending the Committee's terms of reference to provide for three-year terms (instead of two-year terms), renewable one time. The proposed revisions to the terms of reference can be found in annex 1 below.

### *IEOAC work plan*

48. The workplan of the Committee for 2025 is available [here](#). The IEOAC will convene virtually for its third 2025 meeting on 29-31 October.

## **Closing remarks**

49. The Committee expresses appreciation for the support of the Executive Director, Management, WHO/IOS and the External Auditor, which is integral to the Committee's

ability to fulfil its purpose as outlined in the terms of reference. The Committee is especially appreciative of the support provided by the Secretariat's Governance Team.

50. Progress has been made by UNAIDS in several areas addressed in the IEOAC's terms of reference. The Committee appreciates the work of UNAIDS Management to implement many of the Committee's recommendations and reiterates the importance of aligning important multiple processes (notably the development of the new Global AIDS Strategy, the recommendations of the High Level Panel, the restructuring of the UNAIDS Secretariat and UN80 reform) and effectively managing related risks.

### Proposed decision points

#### The Programme Coordinating Board is invited to:

51. *Welcome* the report of the UNAIDS Independent External Oversight Advisory Committee and *look forward* to next report in 2026.
52. *Approve* the revised Terms of Reference of the UNAIDS Independent External Oversight Advisory Committee, as reflected in annex 1 of the annual report of the IEOAC (UNAIDS/PCB(56)/25.21);

[Annex follows]

## Annex 1. Terms of reference of the IEOAC

### ***Terms of Reference rev2*** **Independent External Oversight Advisory Committee of the United Nations Joint Programme on HIV/AIDS**

#### **Background**

In 2019, the United Nations Joint Inspection Unit completed a review of the United Nations Joint Programme on HIV/AIDS (UNAIDS) and produced a report entitled “Review of the Management and Administration of UNAIDS” with a series of recommendations. The JIU Formal Recommendation 5 reads: “The Programme Coordinating Board should consider creating an independent and external oversight committee to provide independent expert advice to the Programme Coordinating Board and to the Executive Director in fulfilling their governance and oversight responsibilities.”

In December 2020 at the 47th meeting of the UNAIDS PCB, the PCB approved the creation of an independent oversight committee.

#### **Purpose**

1. The Independent External Oversight Advisory Committee (IEOAC) is a subsidiary body of the UNAIDS Programme Coordinating Board (PCB) created under the authority of the PCB as set out by ECOSOC and outlined in the UNAIDS Modus Operandi (MO). The IEOAC is an advisory body mandated to provide independent, external, expert advice to the PCB and to the UNAIDS Executive Director in fulfilling their governance and oversight responsibilities, including assessing the effectiveness of the internal control systems, risk management and governance processes of UNAIDS. The IEOAC role is to strengthen accountability and oversight within UNAIDS.
2. The IEOAC provides advice to the PCB and the Executive Director on:
  - a) the quality and the level of financial reporting, governance, risk management, and internal controls within the UNAIDS Secretariat;
  - b) the responses and actions taken by the UNAIDS Secretariat management on internal and external audit recommendations;
  - c) the independence, effectiveness and objectivity of the internal and external audit functions; and
  - d) the interaction and communication between the PCB, the External Auditor, the Internal Auditor, the Ethics Officer, and UNAIDS Secretariat management.

#### **Responsibilities**

3. The specific responsibilities of the IEOAC include advising the PCB and the Executive Director on the following matters:
  - a) Financial and performance reporting: consider issues arising from the audited financial statements and financial and performance reports produced for the PCB.
  - b) Accounting: consider the appropriateness of accounting policies, standards and disclosure practices and any changes and risks thereto.
  - c) External audit: review the scope, plan and approach of the External Auditor’s work, and follow-up on external audit recommendations.

- d) Internal audit: review the scope, plan, resources, performance of the internal audit function and the Internal Auditor, and the appropriateness of the independence of this function, and follow-up on internal audit recommendations.
- e) Risk management and internal controls: review the effectiveness of UNAIDS Secretariat internal control systems, including management and internal governance practices.
- f) Financial regulations and rules: consider the operation and effectiveness of the financial regulations.
- g) Compliance: review the systems established by the UNAIDS Secretariat to maintain and promote compliance with laws, regulations, policies and high standards of integrity and ethical conduct to prevent conflicts of interest.
- h) Monitor issues and trends arising from UNAIDS Secretariat financial and performance reporting, including audit reports, and advise the PCB on implications to UNAIDS.
- i) Review and advise on the ethics function, investigation function, and measures taken to prevent fraud.
- j) Track all JIU reports issued, and recommendations relevant to UNAIDS.
- k) Review the reports of the internal auditor and monitor the number of open investigations and progress on completion of investigations on allegations of misconduct against UNAIDS Secretariat staff.
- l) Establish an annual work plan including the follow-up and monitoring of any internal and external oversight recommendations.
- m) Provide annual updates to the PCB; and
- n) Perform any other duties consistent with the mandate as requested by the PCB.

### **Authority**

- 4. Through the PCB Bureau, the IEOAC shall have the necessary authority, including, full access to information and records within the UNAIDS Secretariat in order to fulfil its responsibilities, subject to issues of privacy and confidentiality. Access to information and records will be requested through the PCB Bureau.
- 5. The IEOAC will have unrestricted and confidential access to the Internal Auditor, the External Auditor and the Ethics Officer.
- 6. The IEOAC terms of reference may be reviewed and revised as necessary in order to best respond to emerging priorities and new challenges. Any proposed amendment to the terms of reference shall be submitted to the PCB through its Bureau for approval.
- 7. The IEOAC, as an advisory body, has neither executive authority nor other operational responsibilities.

## **Composition**

8. The IEOAC shall be comprised of not fewer than five and up to seven independent expert members serving in their personal capacity in an ethical manner.
9. To undertake their role effectively, members of the IEOAC must possess knowledge, skills and senior-level experience in at least one of the following areas:
  - (a) finance and audit;
  - (b) organization governance and accountability structure;
  - (c) risk management and internal control;
  - (d) investigations; and
  - (e) senior-level management.

Collectively, the committee shall possess knowledge, skills and senior-level experience in all of the above areas.

10. Membership should reflect the composition elements of the PCB with due regard to:
  - (a) geographic distribution according to ECOSOC;
  - (b) gender balance;
  - (c) public, private and not-for-profit sector experience; and
  - (d) levels of country economic development.
11. All IEOAC members must possess a strong understanding of UN and/or intergovernmental organizations.
12. All IEOAC members shall be proficient in at least one of the two working languages of UNAIDS.
13. Members should have an understanding of the mandate, values and objectives of the UNAIDS Joint Programme, the accountability structure, the relevant rules governing it, and its organizational culture and control environment.

## **Independence**

14. Since the role of the IEOAC is to provide objective advice, members shall remain independent and free of any real or perceived conflict of interest.
15. Members of the IEOAC shall:
  - a) not engage in activity that could pose a conflict of interest that could impair their independence with UNAIDS;
  - b) not currently be, or have been within the three years prior to appointment to the IEOAC, employed or engaged in any capacity by the UNAIDS Secretariat or have an immediate family member working for, or having a contractual relationship with, the UNAIDS Secretariat; nor shall the member have been an applicant for employment at the UNAIDS Secretariat within the same time period;

- c) not currently be, or have been within the three years prior to appointment to the IEOAC, member of a delegation to the UNAIDS PCB nor have an immediate family member serving as a member of a delegation to the PCB;
  - d) not currently be, or have been within the three years prior to appointment to the IEOAC, an employee of a member of the United Nations Panel of External Auditors or a member of the Joint Inspection Unit; and
  - e) not be eligible for any senior employment with the UNAIDS Secretariat for three years immediately following the last day of their tenure on the IEOAC.
16. IEOAC members shall serve in their personal capacity and shall not seek or accept instructions concerning their work on the IEOAC from any government, constituent or other authority internal or external to UNAIDS.
17. Prior to the first scheduled meeting of the IEOAC in each calendar year, members of the IEOAC shall sign an annual declaration of independence and statement of financial interests. Members shall also inform the Chair of the PCB of any change in their professional situation, or any other matter that could be perceived to influence their independence or capacity to act. In addition, members shall sign a declaration of confidentiality regarding their work as a member of the IEOAC.

#### **Selection, appointment and term**

18. Members of the IEOAC shall be appointed by the PCB following a selection process as set out in the following paragraphs.
19. The UNAIDS Executive Director shall in consultation with the PCB Bureau:
- a) place a call for expressions of interest from suitably qualified and experienced individuals through advertisements in reputable international magazines and/or newspapers with wide geographical circulation, and on the Internet;
  - b) inform the PCB members and observers of the search process;
  - c) engage an external consultant or a professional search firm specialized in the recruitment for senior positions, to screen all applications, interview candidates deemed suitable, and prepare a shortlist of the most suitable candidate based on the criteria for recruitment. In finalizing the shortlist due regard will be given to the diversity referred to in Paragraph 10. The consultant shall provide a report containing a brief assessment of the unsuccessful candidates; and
  - d) constitute a selection panel; decisions of the selection panel will be made by consensus; if consensus cannot be reached, the issue will be referred to the PCB Bureau.
20. The PCB Bureau shall review the final selection of candidates and, if in full agreement, refer it to the PCB for final consideration and approval. If full agreement cannot be reached by the Bureau, the issue will be referred to the PCB.

21. Members of the IEOAC are appointed to serve a term of ~~two~~three years. Terms are renewable for a second and final term of ~~two~~three years, which need not be consecutive. ~~However, in the inaugural IEOAC, half~~three of the Committee members ~~will be~~were asked to serve a single three-year term ~~so as to allow for a staggered replacement of members at the time of renewal, thereby ensuring that all members do not complete their terms at the same time. Thereafter, all renewable terms will be for two years only.~~
22. The positions of Chair and Vice-Chair will be rotational and shall be selected by the IEOAC members from among their number; the Chair and Vice-Chair shall serve in this capacity for a maximum of one term of their membership of the IEOAC.
23. A member of the IEOAC may resign his/her membership by giving notice in writing to the Chair of the PCB. A special temporary appointment for the remainder of the outgoing member's term shall be made in accordance with the provisions set out in paragraph 19 to cater for such a vacancy.
24. A member appointed by the PCB as laid down in paragraph 23 shall be eligible for reappointment to the IEOAC for a second and final term.
25. An appointment to the IEOAC may only be revoked by the PCB.

## Meetings

26. The IEOAC shall meet, in principle two times per year, normally in March and September. A third meeting may be called in the intervening months if deemed necessary. The exact number of meetings per year will depend on the agreed workload for the IEOAC and the most appropriate timing for consideration of specific matters. Interpretation shall be provided during the meetings, as necessary, in the two working languages of UNAIDS.
27. Subject to these terms of reference, the IEOAC may establish its own rules of procedure to assist its members in executing their responsibilities. The IEOAC rules of procedure shall be communicated to the PCB for its information.
28. The IEOAC deliberations shall be through group discussion. As such members are expected to attend all scheduled sessions of the Committee. As members serve in a personal capacity, alternates are not permitted.
29. UNAIDS officials with functions relevant to the items on the agenda of the IEOAC may be invited to join a meeting by the IEOAC.
30. The Chairperson of the IEOAC will present an annual report containing advice, observations and recommendations as appropriate, in writing for consideration by the



PCB; an in-person report by the Chairperson of the IEOAC may be requested by the PCB.

1. Interim reports addressing key findings and matters of importance may be submitted to the PCB Bureau at the discretion of the IEOAC or request of the PCB Bureau at any time. The Chairperson of the IEOAC may inform the Bureau at any time of any serious governance issue.
2. To promote transparency, IEOAC meeting notes will be posted publically on the UNAIDS website. If agreed by the PCB Bureau, meeting notes may be redacted to remove private and confidential information.

### **Administrative Arrangements**

3. Members of the IEOAC will provide their services pro bono.
4. Members of the IEOAC shall, in accordance with the travel procedures applying to members of the PCB:
  - a) receive a daily subsistence allowance for periods of attendance at IEOAC meetings or when on other official IEOAC business; and
  - b) for those not residing in Geneva or the Geneva/France border communities, be entitled to reimbursement of travel expenses to attend the IEOAC sessions.
5. The UNAIDS Secretariat shall provide logistical and administrative support to the IEOAC.
6. Periodic external review of the IEOAC performance should be conducted self-assessment every year and independent evaluation 2 years with a report to the PCB.

*[End of document]*