

# MANAGEMENT RESPONSE

## Organizational oversight reports

**Additional documents for this item:**

Report of the work of the Office of Internal Oversight Services for 2025 (UNAIDS/PCB (58)/26.12);

Report of the External Auditor (UNAIDS/PCB (58)/26.13);

Report of the Ethics Office (UNAIDS/PCB (58)/26.14);

Report of the Independent External Oversight Advisory Committee (UNAIDS/PCB (58)/26.15).

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

55. *Take note* of the Internal Auditor's report for the financial year ended 31 December 2025;
56. *Accept* the External Auditor's report for the financial year ended 31 December 2025;
57. *Take note* of the report of the Ethics Office;
58. *Take note* of the report of the UNAIDS Independent External Oversight Advisory Committee; *and*
59. *Take note* of the Management response to the organizational oversight reports.

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

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## Introduction

1. This document contains the UNAIDS management's response to the organizational oversight reports and should be read in conjunction with the following documents: *Report of the work of the Office of Internal Oversight Services for 2025* (UNAIDS/PCB (58)/26.12); *Report of the External Auditor* (UNAIDS/PCB (58)/26.13); *Report of the Ethics Office* (UNAIDS/PCB (58)/26.14); and *Report of the Independent External Oversight Advisory Committee (IEOAC)* (UNAIDS/PCB (58)/26.15). This report also includes information on latest activities from the Joint Inspection Unit's (JIU) reports for 2025 that are relevant to UNAIDS.
2. Management welcomes the recommendations of the oversight bodies that support UNAIDS to continuously improve its policies, procedures and effectiveness for increased accountability and transparency, as well as guaranteeing the well-being of the staff, affiliated personnel and communities we serve, and ensuring the results of the Joint Programme.
3. Management wishes to express its gratitude to the managers and administrative staff across the Secretariat whose ongoing efforts over the past year have again been instrumental to significant achievements despite a difficult financial context, most notably:
  - Internal audit recommendations were met with the closure of 26 recommendations by May 2026, including six with high residual risk, and three audit reports (in addition, one audit was closed in the week after the IOS report was published); and
  - During 2025 to date almost 3,000 assets were updated in the fixed asset register, resulting in a 37% rationalization of the asset register.
4. In addition to responses to oversight reports, UNAIDS management presents an overview of actions taken to further strengthen internal controls and organizational accountability and ensure more effective use of resources.
5. Management wishes to express its appreciation to all UNAIDS staff, including those who have recently separated, who contributed to the achievements outlined in this report during a period of major organizational change and significant staffing reductions. Management notes that from July 2025, UNAIDS began implementing a revised operating model involving the separation of more than 50% of Secretariat staff, whilst maintaining business continuity and the delivery of core priorities.

## External audit activities in 2025

6. The management of UNAIDS recognizes and wishes to express its appreciation to the Office of the Comptroller and Auditor General of India for their contribution to UNAIDS via the independent external audit service they provide.
7. The External Auditor audited the UNAIDS financial statements and reviewed UNAIDS' operations for the year ended 31 December 2025 at the Geneva Global Centre.
8. UNAIDS financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and in accordance with the Financial Regulations and Rules of the World Health Organization (WHO).

9. Management is pleased to note that the External Auditor issued an unqualified opinion on the UNAIDS financial statements for the financial year ended 31 December 2025. Pursuant to their financial and compliance audit, the External Auditor issued three new recommendations. Management's responses to the audit recommendations are outlined in Table 1.

**Table 1. Management's responses to external audit observations and recommendations**

<b>Recommendations</b>	<b>Management's response</b>
<p><b>Recommendation 1</b></p> <p>Audit recommends UNAIDS to ensure the implementation of the planned IT asset tracking platform to enhance monitoring of the complete disposal cycle, including the implementation of Property Disposal Committee decisions. (High)</p>	<p>Management accepts this recommendation and notes that it is updating the asset policy in Q3 of 2026 and the ERP asset register, and a new IT system to monitor proper compliance with the disposal cycle and procedures will be implemented in Q3 2026.</p>
<p><b>Recommendation 2</b></p> <p>Audit recommends UNAIDS to further strengthen internal controls so that purchase orders are raised before services commence, and that completed contracts are formally closed in the Enterprise Resource Planning system without delay. (Medium)</p>	<p>Management accepts the recommendation and notes that retroactive purchase orders occur in limited circumstances relating to operational and system-related factors, such as delays in establishing work plans and budget allocations and urgent or donor-driven requirements.</p> <p>Management also notes systemic measures such as procurement policy reinforcement measures, strengthened planning and coordination between teams, and implementation of an enhanced Business Management System (BMS) platform.</p> <p>Management will take actions to strengthen the monitoring system in respect to timely closure of service contracts, increase training and reminders to responsible staff, and notes that the use of the new BMS system (expected as of Q3–Q4 2026) will help to simplify technical closure by removing the “zero-value” lines that were previously not allowing automatic system closure.</p>
<p><b>Recommendation 3:</b></p> <p>Audit recommends UNAIDS to strengthen the monitoring system with respect to Programme Funding Agreements to ensure compliance with applicable provisions before issuance of final payments by minimizing the identified gaps. (Medium)</p>	<p>Management accepts the recommendation and notes that appropriate follow-ups will be conducted with the responsible parties as part of the ongoing reconciliation exercise.</p>

### Implementation of past external audit recommendations

10. In their report, the External Auditor noted that, of the seven past external audit recommendations, three were implemented, four were under implementation as of 31 December 2024 (see Table 2 for details). Table 3 provides management's update on the recommendations under implementation.

**Table 2. Past audit recommendations implemented**

<b>Recommendation</b>	<b>Status</b>
UNAIDS Audit Report 2022, Recommendation 1: UNAIDS needs to work in closer collaboration with SHI to ensure that the Actuary uses accurate demographic data for more accurate actuarial valuation, in future periods.	Closed
UNAIDS Audit Report 2024: Management to ensure that voluntary contributions received by UNAIDS are accounted in financial statements in compliance with the accrual concept of accounting.	Closed
UNAIDS Audit Report 2024: Audit recommends UNAIDS to reinforce control on adherence to standard competitive process, document deviations and to upload mandatory supporting documents in the ERP, including past performance. Also, it may ensure that deliverables are made specific in the terms of reference.	Closed

**Table 3. Management update on recommendations under implementation**

<b>Recommendation</b>	<b>External Auditor's assessment</b>	<b>Management's comments</b>
Audit Report 2023: Management may ensure timely creation, updation and monitoring of the business continuity plans (BCPs) in all its offices.	In progress. Open	<p>UNAIDS has made important progress towards the updating and monitoring of the BCPs across all offices and departments. Full implementation and completion of updated BCPs by all required offices expected by end of Q4 2026.</p> <p>An updated UNAIDS Country Office BCP was launched in April 2025 in the shape of a user-friendly BCP framework, tailored to the specific needs of UNAIDS Country Offices including smaller teams and cloud-based operations.</p> <p>Key enhancements included:</p> <ul style="list-style-type: none"> <li>✓ Clear and streamlined structure: Simplified navigation to ensure efficiency during crises.</li> <li>✓ Focus on essential services: Prioritization of "time-critical business services" to maintain core operations.</li> <li>✓ Cloud integration: Robust provisions for cloud-based systems, including testing protocols.</li> <li>✓ Actionable checklists: Step-by-step guidance for various emergency scenarios.</li> </ul>

Recommendation	External Auditor's assessment	Management's comments
<p>UNAIDS Audit Report 2024: Management to continue its efforts to monitor the completion / closure of POs by the concerned offices at regular intervals so as to ensure adherence to the timelines as stipulated in their Manual. They may also explore using the dashboard to automatically generate alerts and reminders regarding projects nearing and past the completion date.</p>	<p>In progress. Open</p>	<p>Reminders and clarifications related to procurement policy and open encumbrances were provided to staff throughout 2025.</p> <p>The ongoing difficulties experienced during the rollout of the WHO BMS, has also affected timelines, as dashboards and automated alerts are dependent on system configuration decisions that were still under development.</p> <p>Until the required BMS/SPM functionality becomes available, monitoring continues through manual and periodic follow ups (implementation projection Q3 2026).</p>
<p>UNAIDS Audit Report 2024: In view of the Gender Equality Marker being an important planning tool, Audit recommends UNAIDS to consider increasing the knowledge of its staff through orientation/ refresher courses using illustrative cases to ensure as far as possible a uniform understanding and application of the GEM.</p>	<p>In progress. Open</p>	<p>Information on policy markers, including the Gender Equality Marker, is a standard element of Secretariat activity work-planning guidance, supplemented by orientation webinars following the launching of planning exercises.</p> <p>Management notes that the WHO BMS with linkage to workplans and different modalities to monitor and analyse markers is not yet operational.</p> <p>Options for the use and monitoring of Gender Equality Markers in the BMS/SPM will be analysed during 2026.</p>
<p>UNAIDS Audit Report 2024: In the light of non-compliances observed in the contractual agreements being covered in the post facto verifications (PFVs) audit recommends UNAIDS to ensure that corrective actions covering support, training, use of dashboard and data analysis are carried out.</p>	<p>In progress. Open</p>	<p>PFVs continued to be undertaken but full implementation of the recommendation was delayed due to the following reasons:</p> <ul style="list-style-type: none"> <li>▪ Management prioritized compliance verification for the closure and downsizing of offices due to higher risks and irregularities relating to office closure and/or withdrawal of funding</li> <li>▪ Following the US Government stop-work order, UNAIDS Management prioritized the review, verification, termination and/or finalization of a large volume of agreements funded by the US Government.</li> </ul> <p>New projection for completion: Q3 2026</p>

## Internal audit activities in 2025, recurrent audit findings and emerging risks

11. The management of UNAIDS recognizes and wishes to express its appreciation to the Office of Internal Oversight Service (IOS) of WHO for its continued support to UNAIDS through the provision of independent audit assurance services.
12. Management is pleased to note that IOS reported an increased overall improvement in control effectiveness compared to 2024 (83% in 2025 compared to 73% in 2024 and 71% in 2023) and the number of controls with high levels of residual risk decreased to 1% in 2025, compared to 4% in 2024. IOS assessed one audit as “satisfactory”, and two audit reports as “partially satisfactory with some improvement required”, a marked improvement compared to previous years.
13. Offices and teams audited in 2025 will address high risk recommendations as a priority, with the support of the Regional Support Teams and the Global Center. Implementation has already progressed resulting in the closure, in addition to those reported in the IOS final report, of two further recommendations and one audit report (UNAIDS Country Office Central African Republic).
14. Nonetheless, priority initiatives will continue in order to address key findings and recommendations regarding UNAIDS’ Information Security Management System and internal control and processes at the UNAIDS Regional Support Team (RST) levels (reference to audit of UNAIDS RST eastern Europe and central Asia).
15. **UNAIDS ISMS.** Management takes note of the progress made in addressing key findings and recommendations in this area. UNAIDS continues to make steady progress in addressing the cybersecurity audit findings, with a focus on strengthening foundational controls and governance. Standard templates and guidance have been developed to support consistent engagement with IT vendors, and work is underway to define minimum cybersecurity requirements for cloud service providers. In parallel, secure IT development procedures are being formalized to embed security-by-design across the system’s lifecycle. While the ongoing organizational restructuring has slowed the pace of closing open items, implementation remains on track, with completion of the recommended remediation actions expected by the end of 2026. This will be supported by continued operational improvements, including targeted phishing simulations and training, progress on information classification, and alignment with wider UN system cybersecurity practices.
16. **Internal control and processes.** With reference to the audit of the UNAIDS RST eastern Europe and central Asia. Management notes IOS's partially satisfactory rating for administration and finance, with improvement required. As recommended, the RST intends to utilize its risk register to reflect risks from restructuring and Country Office closures, though progress depends on the new WHO risk management platform, which has not yet been finalized. In the interim, top-down risks have been defined and approved by senior management.
17. Management notes that the audit of risk management and internal control processes at the Central African Republic UNAIDS Country Office in the areas of finance and administration, was closed after the finalization of the IOS report for 2025 audit.

18. **New WHO Enterprise Resource Planning (ERP) system.** Management takes note of the ongoing process to finalize the new BMS which will replace the existing ERP. UNAIDS continues its involvement in the project, through the leadership of the dedicated UNAIDS project manager who coordinates and liaises closely with the WHO project team to coordinate user interface compatibility for UNAIDS' use, and to ensure that UNAIDS focal points can participate in all testing and verification workshops for the various BMS platforms and functions. UNAIDS is currently identifying where process revisions will be required or internal controls enhanced.
19. **Review of open recommendations.** Management will review all open recommendations in the context of the new organizational structure to assess continued relevance.
20. **Secretariat restructuring and business continuity risks** (specifically in relation to staff separations and relocation of specific posts). Management notes that this was identified as a 2026 "top risk" and steps are in place to mitigate potential operational risks that could temporarily impact UNAIDS work during the transition (restructuring phase). Mitigation actions include but are not limited to, a combination of flexible working arrangements, enhanced data provision (dashboards and alerts), knowledge transfer and support, surge capacity consultancies, simplification of processes, structured transition planning, and increased use of digital systems (specifically harnessing AI agents and tools). In addition, management continues to investigate functionalities available through the adoption of the new WHO BMS.

### Outcomes of investigations

21. Reference is made to the report of the work of IOS relating to investigation cases in 2025. IOS received 13 new cases involving UNAIDS staff and resources, compared with 10 in 2024. Fourteen cases were carried over from 2024. Management notes that nine cases were closed in 2025, of which seven were finalized at intake and two were fully investigated (with a conclusion that the allegations were found to be substantiated).
22. IOS investigations in 2025 are marked by a low number of new allegations received compared to previous years (particularly 2023), specifically those relating to sexual misconduct and fraud (reference to Table 4 in paragraph 33 of UNAIDS/PCB (58)26/12).
23. Where the allegations were found to be substantiated following investigation, UNAIDS took appropriate corrective administrative action. Since the relevant corrective administrative action in both cases was taken in 2026, after completion of the disciplinary processes, the measures taken will be reflected in the annual report on corrective administrative actions for the 2026 reporting year.
24. UNAIDS has strengthened tools and measures to help prevent fraud and corruption, including through easier access to policies and guides on the UNAIDS Intranet, and a new course dedicated to prevention of fraud and corruption, which is currently under development by the Ethics Office in collaboration with the Department of People and Culture.
25. UNAIDS will continue with every effort to make UNAIDS a safe, equal and empowering workplace, with zero tolerance for sexual exploitation, abuse, harassment and other forms of misconduct, and important progress has been made in strengthening its

safeguarding oversight, improving policies and systems, and transforming organizational culture. Several improvements are under implementation, including:

- A dedicated training focusing on prevention of sexual exploitation, abuse and harassment, which was revised with the Ethics Office, and which is mandatory for staff and consultants.
- Performance reviews including specific safeguarding related indicators for managers and matrix reporting to reflect the multidisciplinary and cross-cutting functions of Secretariat staff.
- Continuation and strengthening of the online footprint checks for all new appointments to staff positions through a specialized external contractor.
- Social media guidelines have been updated to reflect the UNAIDS Secretariat Ethics Guide, the WHO Code of Ethics and the Standards of Conduct of the International Civil Service and have been disseminated to UNAIDS staff and consultants, with easy access to all relevant materials via the intranet.

26. In addition to the above, UNAIDS has continued to pursue its #RESPECT campaign, working closely with staff on promoting and upholding a respectful and safe workplace. Management also continued to promote the Code of Conduct to Prevent Abusive Conduct and Sexual Misconduct at UNAIDS events and gatherings for use by all staff and has integrated these into ways of working by management.

27. Reference is made to the *Update on strategic human resources management issues*, which includes more information on the initiatives and actions taken.

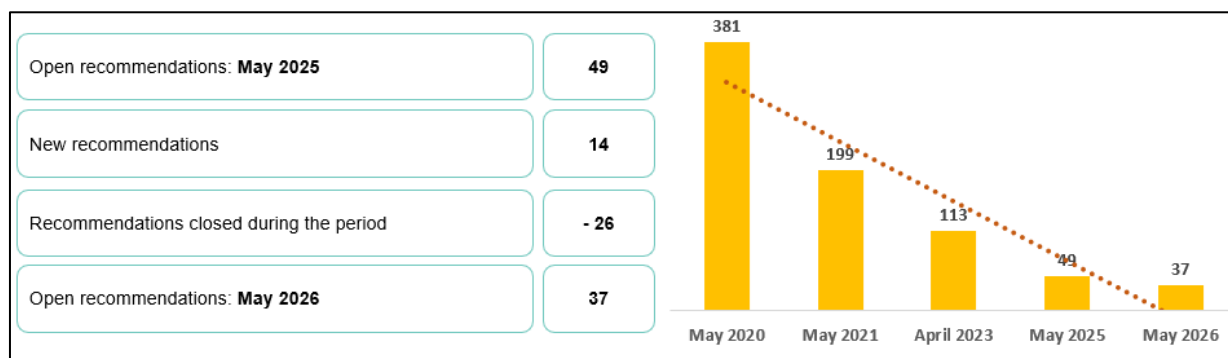
### Implementation of past internal audit recommendations

28. Management is pleased to report continued progress in addressing past audit recommendations:

- Since the Report of the Internal Auditor in 2024, IOS reported that as of 7 May 2026, two audits were closed.
- Management is pleased to note that one additional audit from the 2025 Audit Plan focusing on the UNAIDS Central African Republic Country Office, was closed at the end of May 2026 and will be referenced in next year's IOS report.
- IOS reported that by 7 May 2026, the number of outstanding IOS recommendations decreased from 49 to 37. Management wishes to note that since then, two additional recommendations were closed by 22 May 2026, which will be referenced in next year's IOS report, and which therefore reduce the number of current open recommendations to 35.
- By 7 May 2026, the balance of recommendations not closed was reduced by 26, a trend which has continued over the years, resulting in a 90% reduction since 2020 (Figure 1), with only eight high residual risk recommendations open in May 2026.
- Ageing recommendations: Management is pleased to note that 92% of the open recommendations from 2023 and 2024, including all high-risk recommendations, were closed during the period.

29. Regular monitoring and support to offices to address audit recommendations will continue with due consideration to the impact of the restructuring during 2025.

**Figure 1. Recommendations past due and not yet due as of May 2026: year-on-year progress\***



\*Management notes that two additional recommendations were closed by 22 May 2026, in addition to those presented in Figure 1. They will be reflected in the next IOS report.

### Management's response to the independent Ethics Office report

30. Management expresses its gratitude to the Ethics Office for the report and the significant contributions in strengthening policy coherence, procedures and practice in line with the values to which UNAIDS is committed. The work of the Ethics Office is instrumental in providing staff and affiliate personnel with a safe space to request confidential and impartial advice, and to seek support and protection. Management also expresses its gratitude for the work and the diligence of the Ethics Office and for its acknowledgement of the organization's operating constraints during a period marked by funding constraints, significant staffing reductions associated with implementation of the revised operating model, and uncertainty regarding the future positioning of UNAIDS in the context of UN80. Management is mindful of the personal and professional toll these developments have had on colleagues across the Secretariat.
31. Contract type for the Head of Ethic Office. Management notes that due to the current human resource management framework full tenure or contracts beyond two years are not possible. Management however reaffirms its commitment to uphold the provisions within the terms of reference and will work to address this outstanding requirement.
32. With regards to the P-3 Ethics Officer position, abolished due to the financial constraints and the restructuring process, management will support the Ethics Office in engaging a UN Volunteer to provide interim support.
33. Management established internal working groups and workstreams dedicated to supporting change management and the transition process for staff members. These include a Change Champions Group, a Communications Workstream and a Staff Consultation Group (which includes participation from the Ethics Office) to support transparency, staff engagement and the adoption of new ways of working as part of implementation of the revised operating model.
34. Management notes the decrease in completion of mandatory trainings on ethics and conduct<sup>1</sup> compared to previous years. This may be due to staff departures linked to the

<sup>1</sup> Mandatory trainings for staff include: Ethics and Integrity in the United Nations, Prevention of Harassment and Abuse of Authority, Ethics@UNAIDS, and the UN-wide Prevention of Sexual Exploitation and Abuse, and Prevention of Fraud and Corruption training.

restructuring, together with increased workloads and competing priorities as colleagues navigated transition and responded to sudden disruptions in funding in 2025. Management reaffirms its commitment to work closely with the Ethics Office and across UNAIDS offices to ensure that all staff have the necessary access to training and support to complete mandatory trainings, and notes that steps have already been taken to improve compliance with the mandatory ethics trainings, as described in paragraph 52. Management also notes the decline in compliance with regard to declarations of interests during this transition period and will continue working with the Ethics Office to support stronger completion rates.

35. Working closely with the Ethics Office, the People and Culture Department has continued to conduct thorough background checks on external candidates selected for staff positions, and to facilitate checks on candidates for specific consultancy contracts, to identify potential conduct-related risks. These checks include verification through the UN *ClearCheck* system and reviews of social media footprints (for staff positions). Existing staff members must complete the mandatory course on sexual exploitation and abuse, and management looks forward to the newly developed training module on sexual misconduct in 2026–2027, which aligns with the WHO Policy on Preventing and Addressing Sexual Misconduct. In addition, the Implementing Partner Assessment platform, which screens and assesses potential implementing partners, has been finalized by the UNAIDS Risk Management team in close consultation with the Ethics Office in order to integrate in-depth assessments of sexual exploitation, abuse and non-conformity with UN standards of conduct. This platform is expected to roll out in the third and fourth quarter of 2026.
36. Management will also work closely with the Ethics Office to ensure that prevention of and response to sexual exploitation and abuse is strengthened, and that the operational implementation of the policy is conducted proactively throughout the different levels of the organization in consultation with the Ethics Office. In the context of the new operating model and Secretariat structure, management also recognizes the importance of clearly defined roles, responsibilities, and coordination arrangements to support effective prevention and response across the organization.
37. Management appreciates the Ethics Office's induction trainings for staff and non-staff personnel, and other office specific trainings, covering UNAIDS' ethical principles and values, expected behaviours, and how to contact the Ethics Office. Management notes the importance of strengthening confidence in safe reporting and protection mechanisms, including in relation to concerns about possible retaliation highlighted in the report.
38. As UNAIDS reviews its memorandum of understanding with IOS it will consider the need for speedy and timely sharing of information with UNAIDS, including the Ethics Office.
39. Looking ahead, UNAIDS management will continue to work closely with the Ethics Office to further integrate and uphold high ethical standards at all levels of the organization and in decision-making and organizational culture transformation. Management will also work with the Ethics Office and relevant oversight entities, to strengthen operational implementation and management of prevention of sexual exploitation and abuse, and response framework to strengthen organizational accountability in this area. As part of the implementation of the new Secretariat structure and revised operating model, management remains committed to ensuring that ethics, accountability, fairness and duty of care to colleagues remain central to the way the organization works and changes.

## Management's response to the annual report of the Independent External Oversight Advisory Committee

40. Management expresses its appreciation to the members of the UNAIDS Independent External Oversight Advisory Committee for their report and the quality advice provided during this reporting period.
41. Management appreciates the Committee's recommendation regarding **After-Service Health Insurance (ASHI)** and notes that is coordinating closely with WHO on the treatment of surplus ASHI assets. Management also advises that it has included this component in a note as part of the financial statements and may provide this information in the balance sheet in future reporting, after considering further external IPSAS expert advice.
42. **Ethics function.** In line with the Committee's advice, management will work with the Ethics Officer on practical back-up arrangements to maintain confidentiality, independence and service continuity during absences, within current resource constraints.
43. **Resource mobilization.** Management notes that it continues its best efforts to mobilize noncore resources from a more diversified donor base, including from new donors, such as philanthropic sources, using a risk-based approach.
44. Management welcomes the Committee's advice on **enterprise risk management** and will continue enhancing the risk framework, including finalizing the risk appetite statement and improved escalation and monitoring processes embedded in the System for Programme Management (SPM) risk platform of WHO's new ERP system. Per recommendations made by the Independent External Oversight Advisory Committee, focal points will provide quarterly updates on top risk mitigation actions.
45. Management takes note of the committee's advice and will continue to assess new and outstanding **JIU recommendations** against organizational risk, materiality, feasibility and relevance to UNAIDS' mandate and operating model, while also drawing, where useful, on the practices of UN entities of comparable size.
46. **Human resources management.** Management welcomes the Committee's advice on the restructuring of the Secretariat amidst the changing environment, acknowledging that whilst the UNAIDS restructuring has reduced its staffing levels, volume of work has not decreased at the same proportion. In response, management continues its efforts to recalibrate priorities and workplans, support managers in aligning expectations with available capacity, and reinforce measures aimed at staff engagement, flexible working arrangement and physical and mental well-being during this transition period.
47. Management welcomes the Committee's advice on the need for fuller visibility over the **life cycle of investigations**. Management will work with WHO to strengthen information-sharing on the progression of cases so that risks associated with the management of complaints can be accurately assessed.
48. **BMS implementation and cybersecurity.** Management notes the Committee's concern regarding delays to the implementation of the BMS suite of applications/modules. To resolve issues and mitigate operational disruption, management is closely engaged with WHO. At the same time, recognizing the increasing importance of digital resilience in the

current operating environment, management continues to strengthen cybersecurity through updated controls, policies, awareness activities and incident response measures.

### Implementation of the Joint Inspection Unit recommendations

49. In 2025, JIU issued 3 system-wide reviews of interest to UNAIDS,<sup>2</sup> see Table 4 for details. Management welcomes the findings and recommendations of the JIU, while noting that some of the recommendations are either already implemented or require action from inter-agency mechanisms. Management shared its feedback and proposal addressing JIU recommendations with the Independent External Oversight Advisory Committee.
50. During 2025, the acceptance and implementation rates of JIU recommendations for UNAIDS stood at 70% and 72%, respectively.<sup>3</sup>
51. Due to challenges related to lack of funding, capacity reduction, and organizational uncertainty, UNAIDS is facing important challenges in addressing and implementing JIU recommendations, and prioritization according to relevance and materiality will be required.
52. With a view to ensuring the effective and more focused use of the Secretariat's limited resources and considering the important reductions to staffing, management, in line with advice from the Committee, will continue with a risk-based approach to identifying JIU recommendations relevant to UNAIDS.

**Table 4. New JIU reviews and notes issued in 2025, relevant to UNAIDS**

JIU review	Highlights and comments
<a href="#">JIU/REP/2025/2</a> : Review of policies and practices to prevent and respond to sexual exploitation and abuse in the UN system organizations	<a href="#">Comments</a> <a href="#">Review highlights</a>
<a href="#">JIU/REP/2025/3</a> : Review of donor-led assessments of UN system organizations and other oversight-related requests from donors in the context of funding agreements and the UN single audit principle	<a href="#">Review highlights</a>
<a href="#">JIU/REP/2025/4</a> : Review of the policies and practices for determining the rates of programme support costs in organizations of the UN system (comparative analysis)	<a href="#">Review highlights</a>

### Conclusion

53. Management is pleased with the unmodified/unqualified (clean) audit opinion from the External Auditor on the 2025 financial statements and welcomes the recommendations that support the strengthening of internal controls, the effective use of resources and the quality of reporting.
54. Management appreciates the recommendations received and reaffirms its commitment to their timely implementation, including through the strengthening and, where necessary,

<sup>2</sup> JIU reviews addressed to single organizations excluded.

<sup>3</sup> Status of acceptance and implementation of recommendations for UNAIDS from 2016–2025, as of May 2026 (JIU Recommendation Tracking System – [JIU Dashboard](#)).

revision of tools and processes to support staff, maintain business continuity, and uphold accountability in the delivery of the organization's work during this period of transition.

### Proposed decision points

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

55. *Take note* of the Internal Auditor's report for the financial year ended 31 December 2025;
56. *Accept* the External Auditor's report for the financial year ended 31 December 2025;
57. *Take note* of the report of the Ethics Office;
58. *Take note* of the report of the UNAIDS Independent External Oversight Advisory Committee; *and*
59. *Take note* of the Management response to the organizational oversight reports.

*[End of document]*