

REPORT OF THE INTERNAL AUDITOR

Organizational oversight reports

1 June 2026

Report of the work of the Office of Internal Oversight Services for 2025

1. The Office of Internal Oversight Services (IOS) of the World Health Organization transmits herewith its annual report for the year 2025 for the information of the Programme Coordinating Board (PCB) of the Joint United Nations Programme on HIV/AIDS (UNAIDS).

OBJECTIVE AND SCOPE OF WORK

2. IOS provides independent and objective assurance and advisory services, designed to add value to and improve the operations of UNAIDS. Work is conducted in accordance with applicable Global Internal Audit Standards. The Standards promulgated by the Institute of Internal Auditors have been adopted for use throughout the United Nations system and provide independent, authoritative guidance designed to ensure an effective audit function. Using a systematic and disciplined approach, IOS helps UNAIDS to accomplish its objectives by evaluating and making recommendations to improve the effectiveness of processes for risk management, internal control and governance. IOS is also responsible for conducting administrative fact-finding investigations of alleged wrongdoing reported to the Office, in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators. The investigative approach adopted by IOS, from the receipt of a report of concern to the outcome of the investigation, is described in its Investigation Process document and IOS Charter and has not changed in 2025.

3. The scope of work was to evaluate whether the framework of processes for governance, risk management, and internal control, as designed and implemented by UNAIDS management, are adequate and functioning in a manner to fulfil the intended purpose. IOS assessed whether: (a) risks were appropriately identified and managed; (b) significant financial, managerial and operating information was accurate, reliable and timely; (c) staff actions complied with UNAIDS and WHO regulations, rules, policies, standards and procedures; and (d) resources were acquired economically, used efficiently, and protected adequately. IOS is authorized full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in its opinion,

are relevant to the subject matter under review. There were no limitations to the scope of work of IOS during 2025.

4. IOS provides the above-mentioned oversight services to UNAIDS in accordance with terms outlined in the revised Memorandum of Understanding (MoU)¹ between UNAIDS and IOS, dated January 2022.

5. IOS confirms its organizational independence during 2025. There was no managerial interference in determining the scope of its internal audits and investigations, as well as the performance of its work and the communication of its results.

MANAGEMENT OF IOS

6. IOS maintains an internal quality assurance and improvement programme for its audit function, which includes engagement-level quality assurance; ongoing self-assessments, including feedback from clients; and an external quality assessment every five years. In 2023, the audit function underwent an external assessment, which concluded that the audit function “generally conforms” with the mandatory elements of the International Professional Practices Framework, the top rating accredited by the Institute of Internal Auditors. In 2025, the Office carried out a quality self-assessment of its internal audit function’s compliance with the Global Internal Audit Standards. The self-assessment concluded that the internal audit function is in general conformance with the Standards, and identified some opportunities for improvement.

7. For IOS audit services, UNAIDS funds the equivalent of one senior auditor (P5). IOS provides investigation services to UNAIDS on a full-cost recovery basis, with staff investigators augmented by investigative consultants, as required. In 2025, the equivalent of one full-time investigator (P4) was allocated to address UNAIDS matters. Funding has not been received from UNAIDS to IOS for investigative services rendered for the biennium 2024-2025. As part of the IOS reform and approved organigram, IOS had discussions with UNAIDS management to update the MoU towards the funding of sustainable resources for investigation services to UNAIDS. UNAIDS management deferred these discussions pending the conclusion of the restructuring process of UNAIDS.

8. IOS uses a functional case-management system based on SharePoint technology which serves as a confidential repository for investigation case files.

¹ The initial MoU between UNAIDS and IOS was signed in 2008 and updated in January 2022.

INTERNAL AUDIT METHODOLOGY

9. The audit plan of work for 2025 was based on the Office's independent risk assessment and took account of the UNAIDS Top Risks². IOS views risk as the possibility of an event occurring that will influence the achievement of objectives. To ensure that available audit resources are focused on the areas of highest relative risk, IOS uses a risk assessment model. This model supports professional judgements made in the prioritization of IOS' annual plan of work, which has been shared with the IEOAC. The model consists of three basic components: (i) the audit universe of the budget centres and cross-cutting areas; (ii) a set of weighted risk parameters which are applied consistently to obtain a relative risk ranking of entities in the audit universe; and (iii) a further screening against specific "soft" risk factors. The risk assessment process incorporates both subjective and objective measures, such as financial exposure, recent changes in staff or systems, and the internal control environment, which determine the relative risk of the auditable areas. In accordance with IOS' procedures, input from UNAIDS senior management on potential areas of audit is also taken into consideration in the preparation of the annual audit plan of work.

10. The UNAIDS Top Risks, which are issued by management, are risks that may affect the achievement of UNAIDS' objectives and require alignment and coordination in their response and mitigation across the three levels of the Organization. The work of IOS includes, and will continue to consider, the Top Risks in the preparation of its audit planning. Additionally, an integral element of the planning process in all audits performed by IOS includes the systematic review of the risk register of the entities to be audited.

11. IOS discussed the results of the updated audit risk assessment with UNAIDS management, and a plan of work was subsequently prepared for the year 2025.

12. At the conclusion of each audit, IOS prepared a detailed report of observations describing the internal control weaknesses observed and made recommendations to management, designed to help manage risk, improve internal controls, improve efficiency in operational processes and value for money, and implement effective governance within the Secretariat. IOS uses a four-tier rating system for its audit conclusions, namely (1) satisfactory; (2) partially satisfactory, with some improvement required; (3) partially satisfactory, with major improvement required; and (4) unsatisfactory.

13. In 2025, one audit performed was rated as "satisfactory", and two audits were rated as "partially satisfactory, with some improvement required". For comparison purposes, in 2024 one audit was rated

² Document PCB56 Financial Report 2024.

as “satisfactory”, and three audits were rated as “partially satisfactory, with some improvement required” (see **Table 1**).

Table 1: Summary of audit conclusions, for the period 2023-2025

Audit conclusion	2023	2024	2025
Satisfactory	0	1	1
Partially satisfactory, with some improvement required	3	3	2
Partially satisfactory, with major improvement required	0	0	0
Unsatisfactory	0	0	0
Total audits	3	4	3

14. The main findings from IOS audit reports issued in 2025 on the effectiveness of internal controls are summarized hereafter.

15. Overall, we noted an improvement in the effectiveness of controls tested, up to 83% in 2025, compared to 73% in 2024 (and 71% in 2023). The number of controls with a high level of residual risk decreased from 4% in 2024 to 1% in 2025. Based on the audit work conducted, IOS has prepared a meta-analysis of the results obtained from audits of UNAIDS country offices (UCOs), multi-country offices (MCOs), and Regional Support Teams (RSTs) conducted during the period 2023-2025 in order to demonstrate overall trends in compliance with WHO’s rules and regulations across operating processes. **Annex 2** provides a summary trend analysis of findings of audits at UCOs, MCOs and RSTs, by process area and year, for the period 2023-2025.

16. Other areas covered through WHO audits³ or cross-cutting audits in 2025 were:

- **Audit of Business Management System (BMS) Implementation⁴:** IOS carried out a comprehensive analysis of the BMS project and its deliverables planned for 2025 and 2026, with respect to its overall progress and operating and risk environment. The audit’s conclusion was “partially satisfactory, with major improvement required” to mitigate key risks. The main findings identified referred to: (1) testing and go-live readiness practices which may cause post-implementation stability issues in production environment, (2) significant budget and timeline overruns since the BMS Programme inception and key scope changes, (3) BMS user training and business process documentation as part of the overall change management, (4) BMS user business support model and capacity, (5) BMS access controls, and (6) delay in availability of BMS business reports for monitoring business

³ Document WHA78/26, Report of the Internal Auditor.

⁴ Further information provided in the [IOS Internal Auditor Report to the WHA](#), paragraphs 65-69 (May 2026) A79/19.

operations and decision-making. Recommendations were addressed to the BMS management team.

- IOS representatives attended the regular meetings of the BMS Programme Board, as observers.
- IOS periodic data analytics procedures (i.e., continuous audit process) also included steps to identify potential issues relevant to UNAIDS ERP processes.

INTERNAL AUDITS CONDUCTED

UNAIDS Information Security Management System (ISMS)

17. The objectives of the audit were to: (i) assess the existing UNAIDS ISMS by comparing it with a reference set of generic information security controls provided in the ISO/IEC 27002:20221; (ii) provide UNAIDS management with recommendations for risk mitigation of any control gap areas identified during the audit; and (iii) perform an extensive review of those controls where low alignment with the ISO 27002 Standard had been previously identified in the UNAIDS' ISMS Assessment carried out in 2021. The audit scope was to assess the existing UNAIDS Information Security Management System (ISMS) by comparing it with a reference set of generic information security controls provided in the ISO/IEC 27002:2022

18. The audit confirmed significant progress in several areas such as the implementation and operationalization of the Security Operation Centre (SOC) for timely detection and management of cybersecurity incidents; regular vulnerability scanning performed to provide better insights for prioritization of scarce UNAIDS' cybersecurity resources; a number of essential cybersecurity policies and standard operating procedures developed or in the process of completion at the time of this audit.

19. IOS' overall conclusion, based on the audit work performed, was that UNAIDS' ISMS is assessed as "Defined" using the Capability Management Maturity Model (CMM)⁵.

20. Despite the evident progress, IOS has identified and informed UNAIDS management about the control gap areas identified. Key findings and recommendations of the audit included:

- There is a need for further involvement of information security in project management, IT supply chain and application security requirements, with the most effective approach being to involve security in the early phases of project management or application development.

⁵ <https://cmminstitute.com/learning/appraisals/levels>: Incomplete, Initial, Managed, Defined, Quantitatively Managed, and Optimizing.

- An appropriate security governance for cloud services should be developed, as UNAIDS is currently migrating the entire infrastructure to the cloud.
- Business continuity templates should include cybersecurity components.
- UNAIDS management should develop a policy for protecting Personally Identifiable Information, promulgate and implement it across the Organization.
- As of the time of the audit, the only user endpoint devices covered by the UNAIDS' management systems were laptops. Mobile phones provided by the Organization were not covered.
- Controls related to information security in the software development still have a low level of maturity.

UNAIDS Regional Support Team Eastern Europe and Central Asia

21. The audit found that the overall effectiveness of risk management and internal control processes in place at the RST in the areas of administration and finance was partially satisfactory, with some improvement required.

22. The audit identified one area with a high level of residual risk that should be addressed as a priority by management: the RST risk register, which was updated in May 2025, does not reflect the new risks brought about by the restructuring of the RST and closure of Country Offices.

23. The audit identified the following issues with a moderate level of residual risk: (i) position descriptions were not updated; (ii) some donor technical reports were submitted with delays or were outstanding; and (iii) insufficient communication of the new support structure, coordination channels, and points of contact for technical and strategic assistance to the Country Offices.

24. With the transfers of staff and closure of country offices, management should ensure that there are adequate controls in place to effectively manage the associated transition and closure risks. These controls should include, but are not limited to, continued compliance with donor agreements, safeguarding organization asset protection, maintaining operational support across time zones, and upholding strong governance and oversight of both personal and organizational data.

UNAIDS Country Office in the Central African Republic

25. The audit found that the overall effectiveness of risk management and internal control processes in place at the UCO in the areas of administration and finance was satisfactory.

26. The audit identified observations with a moderate level of residual risk related to the following: (i) risks in the UCO risk register were not updated and reviewed in a timely manner; (ii) there was no evidence that Direct Financial Cooperation (DFC) and Programme Funding Agreement (PFA) technical reports were reviewed, as they were not signed as approved by UCO staff; (iii) some donor technical reports were submitted with delays or were outstanding; and (iv) there were delays in recording some imprest payment transactions.

FOLLOW-UP AND IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

27. IOS monitors the implementation of audit recommendations to ensure either that action has been taken effectively by management, or that management has accepted the risk of not taking action. Audit recommendations are categorized by priority and residual risk and are monitored against a target implementation date. Reporting on and monitoring of audit recommendations is performed using a web-based portal, which provides automated email notifications to responsible officers of upcoming milestones for action on the progress of implementation.

28. Since the prior Report of the Internal Auditor in 2024, IOS is pleased to report that, as of 7 May 2026, it was able to close two audits (see **Table 2**). Moreover, IOS notes that the number of recommendations outstanding decreased over the period from a balance of 49 recommendations as of 20 May 2025 to 37 as of 7 May 2026 (of which 36 are overdue). Most of the recommendations are overdue, which shows an increase compared to the previous year (38%) (see **Annex 1** for a detailed status by individual audit reports).⁶ Since the last Report, IOS has closed 26 recommendations from previous audits.

Table 2: List of audits closed since May 2025 (as of 7 May 2026)

Audit no.	Audit title	Date of final report	Closing date	Months to close the audit
24/1282	UNAIDS Multi-Country Office in Cambodia, Laos, and Malaysia	11/2024	01/2026	14
23/1263	UNAIDS Multi-Country Office in Togo and Benin	03/2024	05/2026	26

⁶ Data available in the audit management web-based system (TeamMate+), as of 7 May 2026.

Other audit activities

29. During 2025, the audit function maintained regular contact with the Organization’s External Auditor to coordinate audit work and avoid overlaps in coverage. IOS provided copies of internal audit reports to the External Auditor. IOS regularly participated in meetings of the Independent Expert Oversight Advisory Committee (IEOAC) to maintain an open dialogue with its members and implement their guidance and recommendations on matters under their oversight responsibilities. IOS also maintained regular contact with other departments of the Organization, and continued to work with UNAIDS accountability functions to further contribute to the strengthening of UNAIDS corporate values.

INVESTIGATIONS

A. Case activities

30. Investigations handled 27 cases in 2025, including 14 cases carried forward from 2024 and 13 new cases received in 2025. Of the nine cases closed, seven were finalized at intake (i.e. triage and/or preliminary review) and two at investigation, both substantiated (see **Table 3**).

Table 3. Case load, 2023–2025⁷

Case load	2023	2024	2025
Carried-over cases	46	20	14
Number of cases received	28	10	13
Total number of cases handled	74	30	27
Number of cases closed	(54)	(16)	(9)
Balance of cases as of 31 December	20	14	18
Cases closed after full investigation, of which	11	6	2
Substantiated	5	0	2
Unsubstantiated	6	6	0

31. Overall, the number of UNAIDS cases IOS handled represents about 2% of IOS’s overall case load [that includes WHO and other WHO hosted entities], similar to 2024. Moreover, the cases handled were 10% fewer in 2025 than in 2024. Relative to the proportion of overall cases handled year-on-year, Investigations closed 20% fewer cases in 2025 than in 2024.

⁷ Due to reclassification of cases, the number of cases closed in 2024 [i.e. 16] have been corrected from IOS’s 2024 Annual Report which cited 17 cases closed.

32. Of the 27 cases handled in 2025, 18 (67%) were under investigation, explaining the lower rate of closure in 2025. The case load of 18 cases for one full-time investigator equivalent remains higher than the desired benchmark of 10-12 cases per investigator.

B. Case intake

33. Though the number of cases opened in 2025 saw a minor increase relative to 2024, it is still significantly lower than 2023 (see **Table 4**).

Table 4. Cases opened, 2023–2025

Allegation type	2023	2024	2025
Financial misconduct			
Corruption	0	1	0
Fraud	4	6	3
Failure to comply with standards	3	0	3
Sexual misconduct			
Sexual exploitation and abuse	7	0	0
Sexual harassment	4	1	1
Abusive conduct			
Retaliation	7	0	1
Harassment and abuse of authority	3	2	5
Total	28	10	13

34. Financial misconduct (fraud and failure to comply with professional standards) and abusive conduct (harassment and retaliation) were at the top of reports of concern received, with six cases (46%) each out of the 13 cases opened.

35. Of the six financial misconduct cases, three are fraud cases related to entitlements, two of which related to medical insurance.

36. One sexual misconduct case was opened in 2025, equal to 2024, showing a stable downward trend from 2023.

37. Two of the 13 cases opened in 2025 related to the UNAIDS re-structuring process. Both were closed at intake as they did not warrant an investigation into alleged misconduct.

38. The cases opened by location are summarized in **Table 5**.

Table 5. Cases opened by location

Office	2023	2024	2025	Total
Headquarters	8	1	3	12
Asia and Pacific	6	1	3	9
Regional Support Team	3	1		3
UNAIDS Country Office	3		3	6
East and South Africa	10	7	1	18
Regional Support Team		1		1
UNAIDS Country Office	10	6	1	17
Latin America	3		3	6
Regional Support Team	1			1
UNAIDS Country Office	2		3	5
North Africa and Middle East			1	1
UNAIDS Country Office			1	1
West and Central Africa	1	1	2	4
Regional Support Team			1	1
UNAIDS Country Office	1	1	1	3
Total	28	10	13	50

39. Of the 18 cases carried over into 2026, 16 (89%) are at the investigation stage, as follows: nine abusive conduct (abuse of authority, harassment and retaliation), six financial misconduct (fraud and failure to comply with professional standards) and three sexual misconduct (sexual harassment) cases. The ageing of these cases is as follows: 1 (2021); 2 (2022); 2 (2023); 5 (2024); and 8 (2025).

C. Case completion

40. Of the seven cases closed at intake, two were referred to management for action, six (52%) less referrals than in 2024.

41. Investigations aim to finalize cases at intake within 30 days (or one month). It took an average of six months to finalize the seven cases closed at intake (which included two “legacy” cases carried over from 2023 and 2024), whereas, for the five cases received in 2025, these were finalized within two months. It is noteworthy that legacy cases were cleared, at intake, in 2025.

42. The two cases investigated, which occurred in two Country Offices, involved fraud allegations in recruitment and entitlements, respectively. Both of these cases were substantiated in 2025, compared to zero of 30 cases in 2024 and five of 20 cases in 2023 (see **Table 3**).⁸ The average duration of both investigations was 21 months.

⁸ A substantiation rate is not considered a performance indicator; Disciplinary outcomes are reported by UNAIDS management.

43. The total financial loss to UNAIDS as substantiated in investigation reports amounted to US\$ 69 000. This loss is attributed to a case of fraud in entitlements.⁹

44. As of 31 December 2025, the case load of 16 cases for the one full-time investigator equivalent remains higher than the desired benchmark of 10-12 cases.

45. Other case and non-case related factors contribute to the duration of an investigation, including but not limited to the investigation participants' extent and speed of cooperation, case complexity, procedural fairness requirements, environmental factors that impact the case or cooperation of investigation participants (e.g. WHO re-alignment; conflict zones), and others.

D. Beyond cases

a. Advisory services

46. In 2025, Investigations responded to multiple requests for advice, clarification or information aimed at supporting UNAIDS on matters related to accountability and risk management.

b. Reporting services

47. In addition to its publicly accessible IOS dashboards, which are updated monthly, Investigations regularly reported on its oversight functions both internally and externally, in 2025. These included three sessions before the Independent Expert Oversight Advisory Committee to UNAIDS and once to the Staff Health Insurance Global Oversight Committee.

c. Collaboration and communication

48. Investigations extended digital forensic assistance to three UN investigation counterparts in 2025. It also collaborated with five investigation counterparts from the UN and multilateral development banks on the development and refinement of its Artificial Intelligence assistant, at the intake and other stages of the investigation cycle, with a view to seeking efficiencies.

49. Investigations also participated in 10 meetings as Chair of the UN-Representatives of Investigation Services Working Group on abusive conduct and member of the Strategic Efficiencies Working Group. It also attended two conferences composed of United Nations, donors, and multilateral development bank investigation counterparts, the first in Geneva in June 2025 and presented at the second, in China, in November 2025.

⁹ Recovery of funds, if any, is reported by UNAIDS management.

MAIN OPERATIONAL RISKS AND OPPORTUNITIES FACING UNAIDS

50. The decrease in funding has led to workforce reductions and a new restructuring process. Staff performing global centre functions are now distributed across various locations, including Bonn, Nairobi, Johannesburg and Bangkok, raising concerns about potential disconnection and coordination challenges. Meanwhile, with the reduced funding, the impacts are significant on the HIV response in the field. This funding reduction has significantly increased the risk that the goal of ending HIV by 2030 may not be achieved. Addressing the resulting funding gaps and the associated strategic decisions will require continued prioritisation by the Organization.

ACTION BY THE PROGRAMME COORDINATING BOARD

51. The Programme Coordinating Board is invited to take note of this report.

Annex 1

Implementation status dashboard of internal audit recommendations, as of 7 May 2026

Audit No.	Audit Title	Responsible Manager	Date of Final Report	# of Years since Report Issuance	Previous Status as of 20-05-2025				Current Status as of 07-05-2026				High Residual Risk		Comments on changes since previous status report (20-05-2025)	
					Number of Recs	Open	In Progress	Closed	Number of Recs	Open	In Progress	Closed	Implementation Rate	Overdue Not Closed*		
Audit Reports of the 2023 Workplan																
23/1258	UCO in Rwanda	UNAIDS Country Director	23-Nov-23	2.4	21	0	6	15	21	0	2	19	90%	0	4 recommendations closed during the period	
23/1263	Multi UCO for Togo and Benin	UNAIDS Country Director	8-Mar-24	2.1	15	6	1	8	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period	
Audit Reports of the 2024 Workplan																
24/1264	UNAIDS Regional Support Team ESA	RST Director ESA	28-Aug-24	1.6	17	0	8	9	17	0	4	13	76%	1	4 recommendations closed during the period	
24/1279	UCO in Zambia	UNAIDS Country Director	8-Nov-24	1.4	12	12	0	0	12	3	9	0	0%	3	No recommendations closed during the period	
24/1280	Programme Review Committee at UNAIDS	Director, Finance and Accountability	24-Dec-24	1.3	13	10	2	1	13	6	3	4	31%	3	3 recommendations closed during the period	
24/1282	Multi Country Office for Cambodia, Laos, and Malaysia	UNAIDS Country Director	25-Nov-24	1.4	5	3	1	1	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period	
Audit Reports of the 2025 Workplan																
25/006	UCO in the Central African Republic	UNAIDS Country Director	17-Jul-25	0.7	N/A	N/A	N/A	N/A	4	0	2	2	50%	0	2 recommendations closed during the period	
25/010	UNAIDS Regional Support Team Eastern Europe and Central Asia	RST Director EECA	2-Oct-25	0.5	N/A	N/A	N/A	N/A	4	0	4	0	0%	1	Follow-up in progress for 4 overdue recommendations	
25/012	UNAIDS Information Security System	Team Lead AI/DSO Digital Solutions	31-Oct-25	0.5	N/A	N/A	N/A	N/A	6	4	0	2	33%	0	2 recommendations closed during the period	

* Not Closed = either Open or In Progress

ALL RECOMMENDATIONS	83	31	18	34	77	13	24	40
	100%	37%	22%	41%	100%	17%	31%	52%

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Criteria	# of Years since Report Issue
Final report issued less than one year ago	<1
Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an IOS audit)	1 to 1.3
Final report issued more than 1.3 years ago (i.e. > than the target closing time for an IOS audit)	>1.3

Criteria	Implementation Rate
Implementation rate more than 85%	> 85%
Implementation rate between 50% and 85%	50% to 85%
Implementation rate less than 50%	< 50%

Criteria	High Residual Risk Overdue / Not Closed / In progress
Response from auditee not due yet	N/A
One or more recommendations of high residual risk	>= 1
No recommendations of high residual risk	0

Annex 2

Trends in operating effectiveness of internal controls in UCOs, MCOs and RSTs audits over time, conducted in the period 2023-2025

