
UNAIDS PCB meeting

1 July 2026

Report of the work of the Office of Internal
Oversight Services (IOS) for 2025

Audit - Key internal audit results

➤ Summary of audit conclusions:

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

➤ **Overall effectiveness of controls:** Improvement in the effectiveness of controls tested (country offices and RSTs), up to 83% in 2025, compared to 73% in 2024 (and 71% in 2023).

Audit - Implementation of audit recommendations

- The number of recommendations outstanding decreased from a balance of 49 recommendations as of 20 May 2025 to 37 as of 7 May 2026.
- Since the prior IOS PCB report in 2025, we closed 2 audits (recommendations implemented and closed): (i) 24/1282 Multi Country Office for Cambodia, Laos, and Malaysia, and (ii) 23/1263 Multi UCO for Togo and Benin.
- Most of the recommendations are overdue, which shows an increase compared to the previous year (38%).

Investigation – Case activities

- In 2025, IOS handled 27 cases, including 14 cases carried forward into 2025 and 13 new cases received in 2025.
- 9 cases closed, 7 were finalized at intake (i.e. triage and/or preliminary review) and 2 at investigation, both substantiated (financial loss of USD 69 000).
- Of the seven 7 closed at intake, 2 were referred to management for action, 6 (52%) less referrals than in 2024.

Investigation – Case intake

- Though the number of cases opened in 2025 (13) saw a minor increase relative to 2024 (10), it is still significantly lower than 2023 (28).
- Of the 13 cases opened:
 - Financial misconduct (fraud and failure to comply with professional standards): 6
 - Abusive conduct (harassment and retaliation): 6
 - sexual misconduct: 1
- 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.
- Of the 18 cases carried over into 2026, 16 (89%) are at the investigation stage. The ageing of these cases is as follows: 1 (2021); 2 (2022); 2 (2023); 5 (2024); and 8 (2025).

Thank you