

REPORT OF THE 21ST MEETING OF THE UNAIDS INDEPENDENT EXTERNAL OVERSIGHT ADVISORY COMMITTEE (IEOAC)

Date: 19-22 May 2026

Venue: UNAIDS Global Centre, Geneva

PARTICIPANTS

Committee Members: Ms Ana-Mita Betancourt (Chair), Mr David Kanja, Ms Bushra Malik, Mr Benoit de Schoutheete, Mr Suresh Raj Sharma (Vice Chair)

Secretariat: Ms Christine Stegling, Director of Management and Partnerships; Mr Morten Ussing, Director of Governance and Multilateral Affairs; Mr Kodo Ngabane, Governance Officer

DAY ONE

19 May 2026

After the Chair called the meeting to order, a quorum was established and the meeting agenda approved. The IEOAC members reported that they had no real or perceived conflicts of interest.

SESSION 1:

Opening session with the UNAIDS Director of Management and Partnership

The Committee met with the Director of Management, who reports that the Joint Programme was at an inflection point, confronting a reduction in donor support, increased questioning of multilateralism and a pushback against human rights. The session touched on the UN Secretary-General's proposal to "sunset" UNAIDS as well as the substantial restructuring and transformation the Joint Programme began undergoing in advance of the UN80 initiative. The four core functions of the Secretariat were noted as well as adoption of the Global AIDS Strategy 2026-2031. The Director of Management said UNAIDS could use the assistance of the Committee in helping the PCB and the PCB Working Group understand the financial context in which the Secretariat and the broader Joint Programme are operating. Management reported that expenditures under the Unified Budget, Results and Accountability Framework (UBRAF) have been brought into alignment with projected revenues for 2026.

The PCB has established a Working Group on the further transition and integration of UNAIDS into the UN system and beyond. The Committee and the Director of Management discussed the work of the Working Group (the topic of an agenda item on Day Two of the 21st meeting). It was noted that member states, communities and civil society had spoken strongly at a multistakeholder consultation on 12 May 2026 convened by the PCB Bureau regarding the continuing need for a strong UN mandate on HIV through 2030. It was reported that a small but growing number of implementing countries are contributing financially to the work of UNAIDS, in some cases to preserve an ongoing UNAIDS in-country presence.

The IEOAC made the following observations after its meeting with the Director of Management:

- **The Committee was briefed on the substantial changes that have been made to the UNAIDS Joint Programme (UNAIDS). The process of rationalizing the Joint Programme has unfolded over the last several years and was initiated prior**

to the UN80 initiative. The Committee was informed that UBRAF expenditures have now been brought into rough equilibrium with revenues.

- The Committee acknowledged the ongoing dedication of Management and staff despite uncertainty regarding the future of the organization and its wide-ranging impacts. Having clarity on the future of the organization will be essential to an orderly and sustainable transition.
- The Committee appreciated the engagement of UNAIDS Secretariat senior management and staff in the work of the IEOAC and especially acknowledged the support of the Governance Team.
- The Committee was briefed on the adoption of the new Global AIDS Strategy.

SESSION 2:

Update on resource mobilization

The Senior Advisor for Resource Mobilization updated the Committee on the status of efforts to mobilize resources for the Joint Programme. In light of the organization's financial situation, the IEOAC has made resource mobilization a standing agenda item. In previous meetings, the IEOAC took note of the material reductions in core and non-core contributions to UNAIDS.

For 2026, UNAIDS projects it will mobilize US\$56.6 million in unspecified core funding, an additional US\$1.9 million in core specified (primarily to support UNAIDS country offices) and US\$67.5 million in non-core funding. These projections do not take account of additional funding from the U.S. Government, which was still being negotiated at the time of the IEOAC's 21st meeting. Among the non-core funding mobilized is a multi-year grant from Mastercard Foundation and a number of potential funding projects in the pipeline with China.

The Committee discussed risk management strategies for the growing portfolio of non-core funding projects. The Committee also interacted with Management on the importance of managing the shift from a reliance on core funding to greater prominence of earmarked, non-core funding.

The IEOAC made the following observations regarding the update on resource mobilization:

- **The Committee was informed that, with the reduction of core resources, UNAIDS is mobilizing non-core resources from a more diverse donor base. The Committee was also assured that UNAIDS has measures in place to identify and manage potential risks associated with non-core funding.**

SESSION 3:

Financial reports and Statement of Internal Controls

In previous meetings, the IEOAC encouraged Management to develop a strategy and roadmap towards sunseting. The Committee also previously recommended that UNAIDS develop contingency plans in case the expected level of revenues did not materialize. The Committee asked Management at the IEOAC's March meeting for a note on the status of the fund balance for after service health insurance (ASHI) coverage.

At the IEOAC's 21st meeting, the Director of Finance and Accountability updated the IEOAC on the latest financial reports and on the receipt of an unmodified (clean) audit from the External Auditor. As of 31 December 2025, UNAIDS had a core net fund balance of US\$39 million (compared to the PCB-mandated minimum balance of US\$27.7 million) and US\$129.3 million in cash and investments. In 2026, Management reported, both core expenses and total resources are projected to be roughly US\$72 million each.

With the implementation of restructuring, Secretariat core staff costs remained relatively steady in January through March 2026 before declining more sharply in April as the number of formal staff separations increased. By December 2026, it is projected that core staff costs will slightly more than half of what they were in January 2026.

With respect to ASHI, Management reported that defined benefit obligations were estimated at US\$56.7 million (compared to US\$137.4 million in 2024 prior to recent staff reductions). Current funding of ASHI stands at US\$180.3 million, or 318% of the current level of defined benefit obligations. The excess funding of ASHI (in the amount of US\$123.7 million) is not reflected in the UNAIDS Statement of Financial Position, due to rule changes by WHO in 2025, which now prohibit the return of income to participating entities or its participants, except under dissolution of the ASHI-holding entity or withdrawal from participation in this entity.

During the discussion following the financial presentation, the Committee and the Director of Finance and Accountability discussed the factors that have led to a reduction in ASHI benefit obligations over time. The discussion also touched on possible next steps in responding to the 2025 ASHI rule change.

The IEOAC made the following observations and recommendations regarding the financial reports:

- **The Committee noted that the financial statements for 2025 addressed the issue of After Service Health Insurance (ASHI) coverage in a note in the financial statements, whereas earlier financial statements (for example, in 2024) disclosed ASHI assets and liabilities in the balance sheet. The Committee advised that it is preferable that ASHI-related assets and liabilities be disclosed in the balance sheet itself, rather than only in an accompanying note of the financial statements.**
- **The Committee noted that Management is engaging with WHO regarding the treatment of surplus ASHI assets.**

SESSION 4:

Annual Report of the World Health Organization Office of Internal Oversight Services (WHO/IOS)

The Acting Director of WHO/IOS, along with the Acting Head of Internal Audit and the WHO/IOS Head of Investigation *ad interim*, made a presentation regarding UNAIDS-related WHO/IOS activities. The IEOAC reviewed the draft annual report of WHO/IOS and held both formal and close sessions with the WHO/IOS Director.

Internal audit function

The WHO/IOS Director informed the IEOAC that the UNAIDS Executive Director had indicated a willingness to meet with WHO/IOS in the near future. Under the current Memorandum of Understanding with WHO, UNAIDS provides funding roughly equivalent to a P5 staff person to cover the Joint Programme's audit functions. The WHO/IOS Director agreed that any changes

in the audit workplan (as well as the rationale for such changes) will be shared with the IEOAC for the Committee's input.

Based on audits conducted, the overall effectiveness of control rose from 73% in 2024 to 83% in 2025, although the Committee was cautioned that such trends should be interpreted with caution based on the relatively small number of audits. Audits were conducted in 2025 on information security management, the Regional Support Team for Eastern Europe and Central Asia, the UNAIDS country office in Central African Republic, and the ongoing implementation of WHO's Business Management System (BMS), which functions as the core enterprise resource planning infrastructure for the Joint Programme.

Outstanding audit investigations have declined from 49 as of 20 May 2025 to 37 as of 7 May 2026. Eight overdue audit recommendations have high residual risk. Top risks identified by UNAIDS Management, which WHO/IOS reports taking into account in preparing its audit workplan, include funding and associated staffing reductions, the effects of restructuring, and the new BMS system.

The 2026 audit workplan is behind schedule, due largely to Management's requests to delay or postpone planned audits. Delayed/postponed audits (on the Regional Support Team for Western and Central Africa, multi-country office support, and restructuring-related entitlement issues are expected by WHO/IOS to be completed by the end of 2026. (An audit report on knowledge management at UNAIDS has been issued in 2026.)

The IEOAC made the following observations and recommendations regarding the internal audit function:

- **The Committee has recommended regular engagements between WHO/IOS Director and the Executive Director. The Committee was informed that they will meet in the near term.**
- **The Committee reviewed the status of outstanding audit recommendations and recommended that Management address on a priority basis overdue recommendation with a high level of residual risk.**
- **The Committee requested that WHO/IOS communicate to the Committee the rationale and risk assessment of any delay in the execution of its internal audit workplan.**
- **The Committee recommended that WHO/IOS, in consultation with UNAIDS, adjust the funding and resource requirements for internal audit and investigation functions in alignment with the current size and scope of UNAIDS. These changes should be reflected in a revised Memorandum of Understanding between the parties.**

Investigation function

WHO/IOS reported that it handled 27 UNAIDS cases in 2025, accounting for roughly 2.2% of the unit's total caseload. Backlog at investigation intake has been cleared, and the average time for an investigation has fallen to 21 months (an improvement but a duration that WHO/IOS aims to further improve). The aging of pending cases has improved but further progress is needed, with 1 unclosed investigation from 2021, 2 from 2022, 2 from 2023, 5 from 2024, and 8 from 2025. The number of allegations in 2025 (13) was greater than in 2024 (10) but significantly lower than 2023. Allegations of sexual misconduct have declined (with one case of sexual

harassment initiated in 2025), with abusive conduct and financial misconduct accounting for the largest share of new cases.

The IEOAC made the following observations and recommendations regarding the investigation function:

- **The Committee acknowledged WHO/IOS' progress in speeding up investigations and in clearing the backlog of outstanding cases.**
- **The Committee recommended that UNAIDS Management collaborate with WHO/IOS to provide information on the full life cycle of investigations – from initial complaint to disposition to actions by Management.**

SESSION 5:

Annual Report of the External Auditor

The Comptroller and Auditor General of India, the appointed external auditor of WHO, is responsible for the external audit of UNAIDS. The IEOAC reviewed the external audit report and held both formal and closed sessions with the external auditor.

The external auditor issued an unqualified opinion on the financial statements of 2025. The external audit recommended that UNAIDS strengthen internal control with respect to disposal of assets, procurement compliance and programme funding agreements. Of the seven internal audit recommendations that were outstanding at the beginning of 2025, three have been implemented. Seven external audit recommendations currently remain outstanding.

The IEOAC made the following observations regarding the external audit function:

- **The Committee reviewed the report of the External Auditor and the unqualified (clean) audit opinion on the financial statements ended on December 31, 2025, as well as the related Statement of Internal Controls. The Committee held both formal and closed sessions with the External Auditor.**

DAY TWO

20 May 2026

SESSION 6:

UBRAF Performance Monitoring Reporting

In previous meetings, the Committee expressed appreciation for efforts by the Secretariat to ensure the quality of performance monitoring. The Committee encouraged the Secretariat to further leverage this rich dataset to mobilize resources and increase awareness of the Joint Programme's unique added value to the global AIDS response.

In preparation for the 21st meeting, the IEOAC reviewed the draft Performance Monitoring Report (PMR) for 2025. During the meeting, the Committee met with the Director of Country Programme Coordination and Partnerships and with the Advisor for Planning and Reporting.

The latest PMR is a simplified version compared with other PMRs provided to the PCB, summarizing achievements under each of the three UBRAF outcomes as well as across five Secretariat functions. The latest PMR documents the severe and abrupt disruptions to HIV services as a result of funding cuts and provides illustrative examples of how and where the Joint Programme has worked to mitigate the effects of these cuts at country, regional and global

levels. Of 45 indicators, 31 have reached their 2025 milestones, although there are signs that progress on some of these indicators from prior years has stalled.

The discussion following the presentation touched on the negative impact of funding cuts and uncertainties with respect to indicators that are not on track. The Committee also discussed how the combination of a new funding strategy and the revised operating model have affected the 2026 workplan.

The Committee took note of the update on UBRAF performance monitoring.

SESSION 7:

PCB Working group on the further transition and integration of UNAIDS into the UN system and beyond

The Director of Governance updated the IEOAC on the work of the PCB Working Group and the outcomes the multistakeholder consultation convened by the PCB Bureau on 12 May 2026 regarding further UNAIDS transition and integration. At the time of the Committee's 21st meeting, an interim report was being prepared for the PCB's upcoming 58th meeting from 30 June through 2 July 2026. The IEOAC has reviewed the Terms of Reference for the PCB Working Group.

The Director of Governance reported that it is too soon to speak of concrete consensus within the Working Group on next steps regarding the further transition and integration of UNAIDS. At the multistakeholder consultation, both implementing countries and community/civil society speakers strongly pushed back against the notion of sunseting UNAIDS prior to 2030. The Director of Governance reported that there appears to be convergence within the Working Group around the need for a centralized unit for leadership and coordination of the UN's HIV response. Whether to continue or adapt the UNAIDS "brand" has been a topic of considerable discussion and some disagreement within the Working Group.

The IEOAC made the following observations regarding the future of UNAIDS:

- **Taking account of the substantial risks of an abrupt sunseting of UNAIDS, the Committee considered that any transformation of UNAIDS should be undertaken in a manner that outlines a clear strategic direction, preserves robust community and civil society engagement, and continues and sustains progress towards ending AIDS as a public health threat. The Committee was briefed on the creation and work to date of the *PCB Working Group on the further transition and integration of UNAIDS into the UN system and beyond.***

SESSION 8:

Update on strategic human resource management issues

Management updated the IEOAC on strategic human resource management issues. Staffing at the Secretariat has declined from 904 in 2011 to 295 as of April 2026, including a decline by more than half since January 2025. The UNAIDS country footprint has declined from 75 country offices at the end of 2024 to a presence in 54 countries (including 15 country offices, 11 multi-country offices, seven senior advisers in the Resident Coordinator's Office, and 5 countries supported by Regional Support Teams. Declines in staffing have occurred across all grades, including general service staff, national professional officers, and professional and higher graded staff. To address a persistently heavy workload with reduced staff, UNAIDS has

increased use of other modalities, including junior professional officers, UN volunteers, personnel services agreements, and consultancies.

During the discussion following the presentation, the Committee inquired about trends regarding appeals of staff separations and was informed by Management that there has been no notable uptick in appeals. With a still-substantial workload but a staff that has been reduced by more than half, concerns were expressed regarding the risk of increased staff burnout. The Committee was informed regarding the organization's sales of assets, its downsizing or relinquishment of offices outside Geneva, and the successful rental of two floors in Geneva Global Headquarters to the International Organization for Migration.

The IEOAC made the following observations regarding the update on strategic human resource management issues:

- **The Committee was informed that, even as total staffing has declined by more than half, the volume of work has not decreased commensurately. This may not be sustainable and could pose considerable organizational risk, including increased risk of burnout and the further departure of valuable human resources.**
- **The Committee was informed that Management is aware of this challenge and is striving to keep staff motivated and engaged. The Committee encouraged Management to align work targets and goals with available staffing, to the extent feasible, and to further consider staff physical and mental well-being.**

SESSION 9:

A session with the UNAIDS Secretariat Staff Association (USSA)

The head of USSA reported on the impact restructuring has had on the USSA, with 9 of 15 previous steering committee members now no longer with the agency. The IEOAC was informed that staff is struggling with excessive workload, and Management reported that UNAIDS has made a commitment in the event of additional resources to prioritize re-hiring former staff. The IEOAC was informed that USSA are in regular contact with Senior Management, including a standing regular monthly meeting with the Director of Management.

The IEOAC made the following observation following its session with the USSA:

- **The Committee welcomed the opportunity to meet with UNAIDS Secretariat Staff Association and acknowledged the important work of UNAIDS staff.**

SESSION 10:

Report from the Ethics Office

The IEOAC reviewed the revised draft annual report from the Ethics Office and met in formal and closed session with the Ethics Officer. As across other aspects of the Secretariat, the Ethics Office has over the last year been affected by the restructuring of UNAIDS and the revised operating model. Management had earlier indicated a desire to increase staffing of the office, but left the Ethics Office as a one-person unit in the midst of the substantial overall downsizing of the Secretariat. Management is exploring ways to enhance the unit's capacity, including through use of UN Volunteers.

The Ethics Office had expected the organizational changes to result in an increase of requests for advice and consultation from staff, but there was actually a 28% reduction in requests from 2024 to 2025. Prevention of sexual misconduct remains a priority for the Ethics Office, and in 2025 there were no new allegations of sexual misconduct received by the Ethics Office. As a

result of leaner staffing, which has increased use of one-person offices and remote oversight, risks of sexual misconduct may have increased; the Ethics Office is developing a draft accountability framework to support management's efforts to prevent sexual misconduct. Mandatory ethics and conduct trainings remain in place, although there has been a modest decline in completion rates since these peaked in 2023. The Ethics Officer reported strong coordination between the Office and the WHO/IOS investigation unit.

The Ethics Office reported to the Committee that, moving forward, it will reinforce protection against retaliation and confidence in safe reporting, including through the use of diverse reporting channels and proactive risk assessments. The Office will contribute to the roll-out and uptake of new mandatory ethics-related training modules and provide proactive guidance, clarity and consistency in high-risk ethics advisory areas.

During the discussion, the Committee noted that there was only one request for guidance related to potential retaliation in 2025. The lean staffing of the Ethics Office was discussed in the context of the more than 50% reduction in overall UNAIDS staffing.

The IEOAC made the following observation and recommendation regarding the ethics function:

- **The Committee reviewed the draft annual report of the Ethics Office and held both formal and closed sessions with the Ethics Officer. The Committee encouraged the Ethics Office, which currently has only one staff person, to develop appropriate mechanisms for back-up support when the Ethics Officer is absent.**

**DAY THREE
21 May 2026**

**SESSION 11:
Update on the UNAIDS/WHO new BMS ERP system and cybersecurity**

The interim Director of Digital and Technology Solutions updated the IEOAC on ongoing implementation of the new enterprise resource planning platform (ERP) at WHO, which UNAIDS also uses through its reliance on WHO administrative support. The Committee was informed that the new ERP system, known as BMS, is roughly two years behind in implementation, with finance and payroll having been removed from the new platform and continued on the legacy platform. Eventually, the new BMS system is intended to provide integrated cloud applications for programme management, travel and expenses, procurement, human resources, donor and award management, meetings and events, and integration of functions.

The Committee was informed regarding the status of implementation of different BMS modules, including UNAIDS' experience in attempting to roll these out for its own use. Modules for programme management and donors/awards, operational since the latter part of 2025, are stabilizing as of May 2026, but problems continue with implementation of the travel module. The "go live" date for modules for procurement and human resources have slipped, to September/October 2026 and May 2027, respectively, and are considered to be "at risk."

Delays and challenges have arisen as a result of several factors, including limited WHO resources for addressing problems as they arose. As a result of escalation efforts by UNAIDS, there are now bi-weekly high-level coordination with WHO on UNAIDS' BMS-related issues, an

approach that is helping speed and smooth implementation, although considerable problems remain. The Committee was informed that additional training is needed, especially on the travel and programme management modules, to enable further progress in implementation.

During the discussion period pertaining to BMS implementation, the Committee discussed with Management risk management strategies for ongoing problems with the new modules (and with those that are delayed and appear to be at risk). A specific focus of the discussion was on ensuring the ability of UNAIDS to produce financial statements of sufficient quality to satisfy the External Auditor.

The session also focused on cybersecurity. The Committee was informed that the threat level has risen for UNAIDS, including daily attacks to test the organization's systems. While cybersecurity threats have intensified, the organization's budget for cybersecurity has remained flat. To date, the IT security system has performed well and as designed. The latest cybersecurity audit assigned a rating of 3.0 to UNAIDS – up from 2.3 in the previous audit – and UNAIDS is working to close gaps identified in the audit.

The IEOAC made the following observations regarding BMS implementation and cybersecurity:

- **The Committee continued to monitor the implementation of the WHO Business Management System (BMS) and noted with concern the delays and implementation challenges of the new modules. The Committee encouraged Management to develop contingency arrangements to mitigate risks associated with BMS.**
- **The Committee was informed that cybersecurity risks are increasing. The Committee was also informed that current cybersecurity measures include mechanisms for identifying and responding to incidents.**

SESSION 12:

Update on enterprise risk management

The UNAIDS Team Lead for Compliance updated the Committee on the status of enterprise risk management activities. In the midst of radical downsizing and restructuring of the organization, no bottom-up risk assessment was conducted, although the organization identified top risks and associated, timebound mitigation strategies. The UN80 proposal to sunset UNAIDS at the end of 2026 has been added as a top organizational risk. Most top risks are severe in nature and pertain to such key issues as organizational restructuring and realignment and with challenges associated with implementation of the new BMS system.

It was noted that the functions of the Risk Management Committee are now being performed by the Cabinet. A draft risk appetite statement has been developed and is being circulated for comments and feedback from key units within the organization. Once feedback has been obtained, Senior Management will decide on next steps, including identifying acceptable levels of risk.

During the discussion, the Committee sought clarification about the transfer of the risk management function to the Cabinet and the process for developing the risk appetite statement. The Committee discussed how risk management strategies can be adapted to respond to the substantially different size and breadth of the organization while also mitigating potential risks.

The IEOAC made the following observations and recommendations regarding enterprise risk management:

- **The Committee was informed in 2025 that UNAIDS Cabinet would serve as the risk management committee. The Committee encouraged Management to formalize this arrangement. The Committee further recommended that the Cabinet, as the risk management committee, undertake periodic review (at least quarterly) of top organizational risks and mitigation actions.**
- **The Committee recognized that efforts are ongoing to develop a risk appetite statement in consultation with stakeholders. The Committee looked forward to its finalization and implementation.**

SESSION 13:

Update on follow-up of the implementation of internal and external oversight recommendations

The Team Lead for Compliance briefed the IEOAC on the status of implementation of internal and external oversight recommendations. It was noted that the latest External Audit include three new recommendations relating to assets, closure of contracts and monitoring of programme funding agreements. UNAIDS has reduced the backlog for internal audit recommendations by 90% since 2020, with a reduction from 49 outstanding as of May 2024 to 37 outstanding as of May 2025. Six audit recommendations with high residual risk have been closed since May 2025.

Three reports from the Joint Inspection Unit in 2025 are pertinent to UNAIDS. Management remains concerned about the Secretariat's ability, post-restructuring, to adequately address JIU requests, which are labour-intensive and do not differentiate between the size and structure of UN agencies.

Since its establishment, the IEOAC has issued 130 recommendations, including 73 that have been implemented and 57 that are under implementation. The Governance and Compliance Teams are collaborating to monitor implementation status of IEOAC recommendations. A new reporting format is being implemented to streamline and simplify reporting on implementation of IEOAC recommendations.

The IEOAC made the following observations and recommendations regarding follow-up of the implementation of internal and external oversight recommendations:

- **The Committee noted with appreciation the robust tracking system that has been put in place for monitoring responses to oversight recommendations from internal audit, external audit, the Joint Inspection Unit (JIU) and IEOAC.**
- **With respect to recommendations from the JIU, the Committee reiterated its recommendation from its 19th meeting (November 2025) that UNAIDS implement a risk-based approach to identify which JIU recommendations are most relevant to UNAIDS. The Committee further reiterated its earlier recommendation that UNAIDS reach out to comparable UN organizations to understand their approach to responding to the substantial number of studies and recommendations issued by the JIU.**

**DAY FOUR
22 May 2026**

The final session of Day Three and the opening session of Day Four focused on finalization of proposed recommendations for presentation to senior management and preparation of the IEOAC's annual report to the PCB.

Presentation of recommendations from 21st IEOAC meeting to Senior Management

The IEOAC met with the Deputy Executive Director; Chief of Staff; Directors of Management, Planning, Finance and Accountability, Governance and Multilateral Affairs; and the Directors of the Regional Support Teams in Latin America and the Caribbean and eastern and southern Africa.

After the IEOAC Chair summarized the Committee's findings and recommendations from its 21st meeting, the Committee interacted with Senior Management, who highlighted concerns about continued progress in the broader AIDS response, the impacts on staff and organizational capacity of sharp staff reductions in 2025-2026, and challenges associated with implementation of the new BMS system. The Committee emphasized its appreciation for the engagement of Management in supporting the IEOAC's work and the continued dedication of UNAIDS staff at a time of considerable organizational change and uncertainty.

IEOAC matters

In addition to making final preparations to produce the Committee's annual report to the PCB, the IEOAC also addressed various internal matters.

The IEOAC made the following observations regarding Committee operations:

- **All current five members of the Committee will complete their term at the end of 2027. This includes three members who will have served for six years since the inception of the Committee and are not eligible for extension. Two Committee members are eligible for an additional three-year term.**
- **As the Committee reported in the summary of its March 2026 meeting, the IEOAC will be conducting a self-assessment exercise by November and engage with key stakeholders. The Committee will report results to the PCB.**

With no other business, the meeting was adjourned.