REPORT OF THE 22ND MEETING OF THE UNAIDS INDEPENDENT EXTERNAL OVERSIGHT ADVISORY COMMITTEE (IEOAC)

Date: 4 November 2026

Venue: Virtual

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

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

After the Chair called the meeting to order, a quorum was established. The IEOAC members approved the agenda of the meeting, noting that it would not be possible to meet with the External Auditor as set forth in the agenda due to a scheduling issue. IEOAC members reported that they had no conflicts of interest.

SESSION 1: Organizational update

SESSION 2: Update on PCB Working Group final report and plan for the future of UNAIDS

The Committee's first two sessions focused on continued changes within the Joint Programme. The Director of Management noted important achievements for the Joint Programme in 2026, including the approval by 149 Member States of a new Political Declaration on HIV and AIDS and the release at the 2026 International AIDS Conference of a report documenting the impact of HIV-related funding cuts, declining civic space and a rollback of human rights protections. The PCB in October 2026 approved a new budget and workplan for the Joint Programme, and the Executive Director announced she would leave UNAIDS once her term expires at the end of 2026.

The Director of Governance explained that the PCB at its October meeting took note of the strategic directions for transition outlined by the PCB Working Group. A Transition Task Team is being established, appointed by the Executive Director and including both Cosponsors and Secretariat as well as civil society, to develop a costed, concrete transition plan for consideration and approval by the PCB.

The Directors of Management and Governance both emphasized the importance of ensuring continuity in the Joint Programme's work as the transition plan is developed and implemented. Moving forward during the transition process, the Secretariat will prioritize laying the groundwork for sustainability and supporting staff during this period of uncertainty.

The IEOAC made the following observations and recommendations with respect to these organizational updates:

- **The IEOAC emphasized the importance of effectively managing the transition process, including ensuring continuity of core functions during the transition process.**
- **The IEOAC encouraged the risk management committee to identify both key risks and opportunities associated with the transition process and to develop plans for mitigating identified risks.**
- **The IEOAC noted that independent oversight will be more important than ever during the process of transition and after the transition plan is fully implemented.**

SESSION 3: Update on UNAIDS financial situation

The Director of Finance reported that, as of 30 September 2026, the Joint Programme had mobilized US$ 57.2 million in core-unspecified funding (or 91% of the budgeted target of US$63 million) as well as US$29.9 million in non-core funding. Non-core funding is projected to increase further in November 2026, when UNAIDS expects to sign a multi-year funding agreement with Mastercard Foundation for US$ 37.7 million. These figures do not include funding from the USA Government, although the USA has reiterated its commitment to provide UNAIDS with the funding for the Joint Programme which Congress has appropriated and the administration has reserved.

Core expenses for the Secretariat as of 30 September 2026 are roughly aligned with revenues (US$ 55.6 million in core expenses and US$ 30 million in non-core expenses). Transfers of US$ 500,000 have been made to each of the six lead Cosponsors. As of September 2026, available cash and investments totaled US$ 128.9 million. In 2026, WHO transferred to UNAIDS US$ 8.3 million in excess reserves for after-service health insurance (ASHI), the result of new actuarial calculations by WHO intended to align reserves with actual ASHI spending patterns. Bright spots in the resource mobilization picture include growing success in mobilizing funding from China and the increasing number of implementing countries contributing to UNAIDS.

The IEOAC made the following observations and recommendations with respect to the update on the UNAIDS financial situation:

- **Noting that funding for UNAIDS has increased and is likely to continue to increase from sources other than official development assistance, the IEOAC encouraged UNAIDS to ensure that proper systems and safeguards are in place to absorb and effectively programme these non-core funds.**
- **The IEOAC took note of the transfer of surplus ASHI reserves from WHO to UNAIDS and encouraged UNAIDS to ensure that it is comfortable with the recalculations of projected ASHI liabilities by WHO.**

SESSION 4: Activities of the Internal Oversight Services (IOS)

In the absence of the Director of the WHO Office of Internal Oversight Services (IOS), who was unable to attend, the IOS Head of Audits briefed the IEOAC regarding the UNAIDS internal audit and investigation functions. It was noted that a new memorandum of understanding between IOS and UNAIDS has yet to be finalized. In follow-up to an earlier recommendation by the IEOAC that funding for UNAIDS-related audit and investigation functions be adjusted to take into account the considerably downsized Secretariat, it was reported that discussions on future funding needs are ongoing.

Three of the four audits planned for 2026 have been completed, including audits on knowledge management and staff entitlements upon separation, and fieldwork is ongoing for the operational audit of the Regional Support Team for western and central Africa. Fifteen audit recommendations were outstanding as of 15 October 2026 – an increase from 37 in May 2026 – including 13 that are currently overdue. The draft audit plan envisages three rather than the usual four audits for UNAIDS in 2027, but the plan has yet to be finalized. IOS said it would provide a final audit workplan for the IEOAC's review and feedback by mid-December 2026. Emerging risks for UNAIDS include the continuing transition of the organization (including further changes to its operating model), the funding situation, and the ongoing rollout of the new WHO enterprise resource planning system.

The IOS Investigations Team reported that two cases are open at the intake level and another nine at the investigation level, with 64% of cases involving allegations of abusive conduct such as harassment. IOS reported that it is adopting a strict stance on deciding whether to convert complaints into actual investigations, preferring informal resolution where possible; in 2026, for example, one in seven complaints (14.3%) were converted into investigations. Most (91%) of pending cases were first filed under three years ago, with the oldest pending case dating from 2023. The number of new cases has declined, with 32 new cases opened in 2024-2026, including seven new cases in 2026 (as of 19 October).

During the discussion, the IEOAC expressed interest in learning of the management responses to 2026 audits, notably on knowledge management and staff entitlements upon separation, as these directly relate to continuity, effectiveness and sustainability during and after the process of further organizational transition. The IEOAC will consider, either through a virtual special meeting or consultation, the draft IOS audit workplan for 2026 once it is submitted to the Committee by mid-December. The IEOAC also sought clarification on criteria for translating complaints into investigations, expressing expectations that allegations of misconduct will be properly investigated and not referred to Management for informal resolution.

Following the formal session, the IEOAC held a closed session with IOS.

The IEOAC made the following observations and recommendations with respect to the work of IOS:

- **The IEOAC looked forward to receiving and having the opportunity to review and provide feedback on a risk-based audit plan for 2026 from IOS by mid-December.**
- **The IOEAC encouraged Management to distill key lessons from the recently completed audits on knowledge management and staff entitlements upon separation and to apply these lessons during the process of transition that will unfold in 2027.**
- **The IEOAC recommended intensified efforts by Management to address outstanding audit recommendations.**
- **The IEOAC recommended action by Management and IOS to finalize a new memorandum of understanding for audit and investigations functions, preferably by the end of 2026.**
- **The IEOAC reiterated its recommendation that information provided by IOS separate complaints and cases and permit understanding of outcomes along the life cycle of all complaints, including the reasoning for specific decisions, citing relevant rules and regulations.**
- **The IEOAC recommended that efforts be undertaken to clear outstanding investigation cases.**

SESSION 5: IEOAC's 2026 self-assessment

The IEOAC reviewed the results of its annual self-assessment exercise. In addition to undertaking its own internal assessment, the IEOAC also obtained feedback from external stakeholders for the first time, 16 of whom responded to the Committee's survey. Stakeholder input was positive regarding the work of the Committee, with the suggestion that the IEOAC prioritize enhanced engagement and communication with the PCB.

The IEOAC made the following observations regarding its 2026 self-assessment:

- **The IEOAC reaffirmed the value of conducting this self-assessment survey annually, including outreach to key stakeholders to obtain their feedback and input.**
- **The IEOAC agreed that it should have more formalized communication with the PCB Bureau as part of its in-person meetings .**

Any other business

The IEOAC made the following decisions and recommendations on its internal operations:

- **The IEOAC agreed that its three meetings in 2027 will be held on: 7 April (half-day virtual meeting); 25-28 May (in-person); and 3 November (half-day virtual meeting).**
- **As officers for 2027, the IEOAC elected Suresh Raj Sharma as Chair and Ana-Mita Betancourt as Vice Chair.**
- **As the terms of all but two current Committee members expire at the end of 2027 without eligibility for further extension, the IEOAC recommended that the PCB reflect on succession planning for the IEOAC, including streamlining the recruitment process and considering the existing UN network of oversight committees as a potential source of future IEOAC members.**

With no further business, the meeting was adjourned.