UNAIDS Independent External Oversight Advisory Committee (IEOAC)

Annual report of the IEOAC
OVERVIEW

Background

Purpose and composition of IEOAC

Work of the IEOAC to date

Upcoming priorities of IEOAC in 2022

Report Key Messages to the PCB
BACKGROUND

November 2019
• The Joint Inspection Unit (JIU) issued report on the management and administration of UNAIDS and its Secretariat

• Relevant in this context: JIU Formal Recommendation 5

December 2019
• At its 45th meeting, the PCB established a Working Group to provide recommendations on options for implementation of the JIU recommendations

December 2020
• The PCB Working Group on the JIU recommendations delivered its final report at 47th meeting
• PCB agreed to establish IEOAC and approved the terms of reference

February 2022
• The PCB approved composition of IEOAC through intersession decision following intensive selection process
PURPOSE AND COMPOSITION OF IEOAC

Purpose

• The IEOAC is a subsidiary body of the PCB mandated to provide independent, external, expert advice to the PCB and to the UNAIDS Executive Director in fulfilling their governance and oversight responsibilities

• The role of the IEOAC is to strengthen accountability and oversight within UNAIDS, with reference to the specific responsibilities and authority outlined in the IEOAC’s terms of reference

IEOAC members:

• Saad Bounjoua
• David Kanja
• Bushra Malik (Chairperson)
• Ibrahim James Pam
• Benoit de Schoutheete
• Hélène Rossert
• Agnieszka Slomka Golebiowska
WORK OF THE IEOAC TO DATE

• **Kick-off meeting** (March 2022): Discussed committee logistics and workplan and elected chairperson

• Three-day **induction session** (April 2022): Engaged with PCB Bureau and UNAIDS Senior Management on organizational structure and issues

• Two **substantive meetings** (April & May 2022): Finalized workplan, reviewed key documents, and held discussions in priority areas

• Key outputs:
  • Multi-year workplan (included as Annex 2 in report)
  • Rules of procedure (to be included in next report)
  • Annual report to the PCB and Executive Director
UPCOMING PRIORITY OF IEOAC IN 2022

Substantive meetings in 2022 (September & November):
• Finalize rules of procedure
• Review risk management function and internal control systems
• Finalize IEOAC workplan for 2023
• Other activities detailed in workplan (Annex 2)
**Scope:** Report covers IEOAC’s reviews of the annual reports of the External Auditor, Internal Auditor and Ethics Office, and the Interim Financial Management Update submitted to the PCB for the 50th meeting
• External Auditor:
  • Welcomes unqualified opinion from External Auditor.
  • Note concerns of Auditors on impact of organizational alignment
  • 2016-2021 UBRAF period would have been an ideal opportunity for a comprehensive review.
Internal Auditor’s Report:

- Urges that implementation of long-outstanding audit recommendations from Internal Auditor be fast tracked
- Welcomes the new MOU with WHO IOS
- Suggests annual report title should read “Report of the work of the Office on Internal Oversight Services” (to reflect full scope of the internal auditor’s work)
- Recommends annual report of the internal auditor should include investigation case statistics, including on performance against the agreed timelines in the MOU
- Recommends summaries of the internal audit reports should be posted publicly following conclusion of each audit.
- Future annual reports should include a statement on any audit scope limitations and should include information on WHO cross-cutting audits that cover UNAIDS activities.
REPORT KEY MESSAGES TO THE PCB

Ethics Office:
• Recommends that Ethics Office have adequate resources to carry out its functions.
• Recommends that Ethics Office undertakes a survey to gauge staff satisfaction and comfort in relation to the service it provides.

Financial Reports
• Notes projected funding shortfall in 2022 and highlights the need for sustainable funding to ensure UNAIDS has sufficient capacity to fulfil its mission.
Thank you