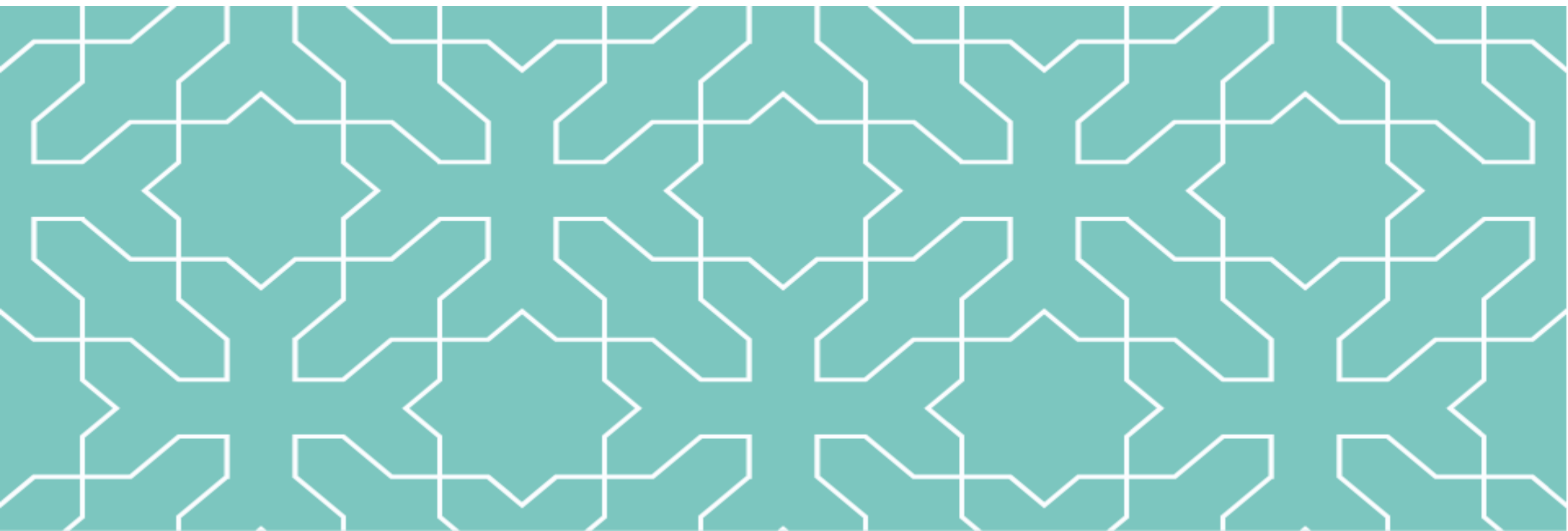


# UNAIDS Independent External Oversight Advisory Committee (IEOAC)

## 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 45<sup>th</sup> 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 47<sup>th</sup> 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 PRIORITIES 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)

# REPORT KEY MESSAGES TO THE PCB

**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 50<sup>th</sup> meeting

# REPORT KEY MESSAGES TO THE PCB

- **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.



# REPORT KEY MESSAGES TO THE PCB

## **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