

REPORT OF THE INTERNAL AUDITOR

Organizational oversight reports

Additional documents for this item:

Establishment of the UNAIDS Independent External Oversight Advisory Committee (UNAIDS/PCB (50)/22.17);

Report of the External Auditor (UNAIDS/PCB (50)/22.19);

Report of the Ethics Office (UNAIDS/PCB (50)/22.20);

Report of the Independent External Oversight Advisory Committee (UNAIDS/PCB (50)/22.21);

Management Response to the Organizational Oversight Reports (UNAIDS/PCB (50)/22.22)

Action required at this meeting: The Programme Coordinating Board is invited to:

45. *Take note* of the Internal Auditor's report for the financial year ended 31 December 2021

Cost implications for implementation of decisions: none



5 May 2022

Report of the Internal Auditor for 2021

1. The Office of Internal Oversight Services (IOS) of the World Health Organization transmits herewith its annual report for the year 2021 for the information of the Programme Coordinating Board (PCB) of the Joint United Nations Programme on HIV/AIDS (UNAIDS).

OBJECTIVE AND SCOPE

2. IOS provides independent and objective assurance and advisory services, designed to add value to and improve the operations of UNAIDS. Work is conducted in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors. The standards provided by the Institute have been adopted for use throughout the United Nations system and provide independent, authoritative guidance designed to ensure an effective oversight function. Using a systematic and disciplined approach, IOS helps UNAIDS accomplish its objectives by evaluating and making recommendations to improve the effectiveness of processes for risk management, internal control and governance. IOS is authorized full, free and prompt access to all records, property, personnel, operations and functions within UNAIDS which, in its opinion, are relevant to the subject matter under review.
3. The scope of work was to evaluate whether the framework of processes for risk management, internal control and governance, as designed and implemented by UNAIDS Management, was adequate and functioning in a manner to fulfil the intended purpose. In particular, IOS assessed whether: (a) significant financial, managerial and operating information was accurate, reliable and timely; (b) staff actions complied with UNAIDS and WHO regulations, rules, policies, standards and procedures; and (c) resources were acquired economically, used efficiently, and protected adequately.

4. IOS provides oversight services to UNAIDS in accordance with the recently revised Memorandum of Understanding¹ dated January 2022 between UNAIDS and IOS.

METHODOLOGY

5. IOS views risk as the possibility of an event occurring that will influence the achievement of objectives. In order to ensure that available audit resources are focused on the areas of highest relative risk, IOS uses a risk assessment model. This model supports professional judgments made in the prioritization of the IOS annual plan of work. The model comprises three basic components: (i) the audit universe of the budget centres, drawn from the Enterprise Resource Planning (ERP) system (WHO Global Management System database); (ii) a set of weighted risk parameters which are applied consistently to obtain a relative risk ranking of entities in the audit universe; and (iii) a further screening against specific “soft” risk factors. The risk assessment process incorporates both subjective and objective measures - such as financial exposure, recent changes in staff or systems, and the internal control environment - which determine the relative risk of the auditable areas. In accordance with IOS’ procedures, input from UNAIDS Senior Management on potential areas of audit is also taken into consideration in the preparation of the annual audit plan of work.
6. The results of the updated audit risk assessment had been discussed with UNAIDS Management and a plan of work had subsequently been prepared for the year 2021.
7. Due to the COVID-19 pandemic, in 2021, IOS continued to adapt its ways of working by adopting an “agile” plan of work. As a result of travel restrictions, 2021 audits continued to be conducted as desk reviews carried out from headquarters. Desk reviews do not involve travel on site and use data available from the ERP, and supporting documentation uploaded in the Enterprise Content Management System (ECM), supplemented by virtual meetings and interviews with auditees and partners. There are logical scope limitations in relation to the inability to perform certain tasks, such as: the physical verification of assets; petty cash counts; and some aspects of fleet management and security measures in place at UNAIDS country offices (UCOs). IOS’ previous experience of conducting desk reviews facilitated the conduct of audits during 2021. IOS also conducted one advisory assignment (see paragraphs 29 and 30), the

¹ The initial Memorandum of Understanding between UNAIDS and IOS which was signed in 2008 was updated in January 2022.

results of which was summarized in memoranda to UNAIDS Management, which included recommendations for improvements, as relevant.

8. At the conclusion of each audit, IOS prepared a detailed report of observations describing the internal control weaknesses observed and made recommendations to Management, designed to help manage risk, improve internal controls, improve efficiency in operational processes and value for money, and implement an effective governance within the Secretariat. IOS uses a four-tier rating system for its audit conclusions, namely (1) Satisfactory; (2) Partially satisfactory, with some improvement required; (3) Partially satisfactory, with major improvement required; and (4) Unsatisfactory.
9. In 2021, three out of five audits performed were rated as “partially satisfactory, with some improvement required”, one audit was rated “satisfactory” and one audit as “partially satisfactory, with major improvement required”. In 2020, all four audits were found to be “partially satisfactory, with some improvement required” (**Table 1**).

Table 1: Summary of audit conclusions, for the period 2019-2021

Audit conclusions	2021	2020	2019
Satisfactory	1	0	0
Partially Satisfactory (some Improvement required)	3	4	1
Partially Satisfactory (major Improvement required)	1	0	3
Unsatisfactory	0	0	0
Total audits	5	4	4
Advisory reviews (no rating included)	1	2	-

10. The main findings from IOS audit reports issued in 2021 on the effectiveness of internal controls are summarized hereafter. The areas with a high level of residual risk found in 2021 related to Direct Financial Cooperation (DFC) and Programme Funding Agreements (PFAs), followed by Awards, Security, and Risk Management, which were reported in several audits; while Human Resources, Asset Management and imprest/petty cash were reported once each, as outlined in **Table 2**. Overall, we noted an increase in the number of ineffective controls with a high level of residual risk in 2021 compared to the results of 2020, whilst also noting that the total number of controls tested increased in 2021 compared to 2020 (i.e. one additional Regional Support Team - RST audit was conducted in 2021 compared to 2020). However, there

was a slight improvement in the overall effectiveness of controls, up to 70% in 2021 compared to 68% in 2020 (50% in 2019), despite the challenges of operating in the context of the ongoing COVID-19 pandemic.

Table 2: Total number of ineffective controls with a high level of residual risk, per process
(for Country Offices/Liaison Offices/Regional Support Teams)

Process	Total number of ineffective controls with high level of residual risk		
	2021 Nb of audits:4	2020 Nb of audits: 3	2019 Nb of audits: 4
Direct Financial Cooperation and Programme Funding Agreements	7	1	5
Awards	3	1	-
Human Resources	1	1	5
Asset Management	1	-	3
Security	2	-	-
Risk Management	2	-	3
Imprest and petty cash	1	-	-
Procurement of Services	-	3	5
Control Environment	-	2	7
Monitoring and Performance Assessment	-	-	3
Information and Communication	-	-	2
Information Technology	-	-	2
Total	17	8	35

AUDITS

Cross-cutting

Password and account management controls at UNAIDS (Audit Report 21/1214)

11. In the context of continued cybersecurity threats, the objective of the audit was to review and assess the security controls, settings and processes related to the UNAIDS Active Directory (AAD) with respect to the following areas: system, service and administrative (privileged) account management; user account management (e.g. account creation and termination); password controls and management; and other relevant security controls and settings (e.g. account lockout and audit policy settings). The audit focused on user authentication and network account management as critical

controls to manage cybersecurity risks, regardless whether implemented on-premises or cloud-based.

12. In 2020, UNAIDS Management successfully deployed Multi-Factor Authentication (MFA) across all UNAIDS offices, which provided a significant improvement in the security framework compared to password-only authentication.

13. The audit concluded that password and account management controls were found to be operating partially satisfactorily, with some improvements required to optimally address related cybersecurity risks. The audit noted the following issues with a high level of residual risk that required UNAIDS Management attention:

- (i) Completeness of the implementation of Multi-Factor Authentication (MFA): 76 accounts were found for which the MFA option was not enforced. This included some normal UNAIDS user accounts, administrative accounts linked with IT personnel (with elevated privileges) and generic accounts (conference room, printing, and others).
- (ii) Password policy: Weaknesses were noted in the application of password system policies, in that accounts were identified where options such as “password never expires” or “blank password” were allowed.

14. Some issues with a moderate level of residual risk included the following: (i) the MFA option was not enforced for external (“guest”) access to UNAIDS information resources; (ii) the creation of generic and service accounts was not always based on a formal request/approval process, and deactivation of user accounts which were no longer valid, was not always implemented in a timely manner, per UNAIDS internal policies; (iii) the segregation of regular user access and privileged IT access for IT personnel was not always achieved as intended; and (iv) password requirements set by the system policy on the Linux system platform were weaker than those observed in the Windows/Active Directory environment.

Regional Support Teams

Regional Support Team for Asia and the Pacific (Audit Report 21/1215)

15. The audit found that the overall effectiveness of risk management and internal control processes in the areas of administration and finance at the Regional Support Team for Asia and the Pacific (RST AP) was partially satisfactory, with some improvements required.
16. The auditor would like to draw the attention of UNAIDS Management to the following areas with a high level of residual risk which need to be addressed as a priority:
- (i) Risk identification and risk assessment processes were not conducted in a sufficiently inclusive manner.
 - (ii) Performance of DFC and PFA assurance activities (field visits and spot checks) were not been conducted for Implementing Partners (IPs).
 - (iii) DFC/PFA expenditures that were submitted by IPs in Funding Authorization and Certification of Expenditure (FACE) reports were been verified *post facto*.
 - (iv) Programme Review Committee (PRC) criteria/requirements were not systematically fulfilled for approval.
 - (v) Donor reports were not consistently submitted in a timely manner.
17. Observations with a moderate level of residual risk related to the following:
- (i) The roles and responsibilities of UNAIDS organizational entities - headquarters, Regional Support Teams (RSTs) and Country Offices (UCOs) - were not clearly defined in relation to the oversight of UCOs activities, such as the follow-up of DFC/PFA assurance activities and ensuring the correctness of FACE reports.
 - (ii) Identified risks were not adequately monitored.
 - (iii) The use of consultants on a long-term basis and the selection of consultants were not compliant with the established procedures (for example, there was no evidence that educational certificates had been verified and references checks carried out).
 - (iv) Supplier evaluation forms were not consistently completed.
 - (v) The fixed asset register was not maintained in a timely manner.
18. The audit also included a recommendation to UNAIDS headquarters regarding the lack of a strategic document to improve coherence and harmonization of the RSTs across

UNAIDS, that would describe in sufficient detail, *inter alia*, the roles and responsibilities of the RSTs.

Country Offices

Country Office in Uganda (Audit Report No. 21/1199)

19. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance at the UCO was partially satisfactory, with major improvement required.
20. The overall assessment was considered in light of the identified internal control deficiencies with a high level of residual risk, which need to be addressed by UNAIDS Management as a priority, found in the following areas:
- (i) The key positions of Country Director (UCD) and Administrative Assistant (AA) have not been filled in a timely manner. These positions have been vacant since December 2020 and April 2020, respectively.
 - (ii) In one instance, expenditures were not fully incurred in line with the donor agreement.
 - (iii) Financial reports for DFC/PFA were not properly completed, and not reviewed and approved in a timely manner.
 - (iv) Imprest transactions and payments were not documented and recorded correctly.
 - (v) A physical inventory of fixed assets was not conducted in a timely manner and the fixed asset register was not up to date.
 - (vi) The status of implementation of the Security Risk Management Measures was not available.
21. The audit identified additional observations with moderate levels of residual risk, as follows:

- (i) Focused training has not been conducted to improve the overall internal control environment.
- (ii) Risk identification and risk assessment processes were not conducted in a sufficiently inclusive and/or timely manner.
- (iii) Some weaknesses were noted in the recording of absence and leave at the UCO.
- (iv) Performance evaluations of consultants were not conducted in a timely manner.
- (v) Budget preparations were inadequate to support the procurement of services and the vendor selection process.
- (vi) Adjudication reports for the procurement of goods were not adequately documented.
- (vii) ERP access rights were not reviewed on a periodic basis, as required.
- (viii) Weaknesses were noted in the filing system for some key transactions and documents.

22. Finally, the audit noted that the delegation of authority in the ERP had not been updated to provide an appropriate financial authority to the Officer in Charge. We included a recommendation in the report in this area, which is under the responsibility of UNAIDS headquarters.

Country Office in China (Audit Report No. 21/1216)

23. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance at the UCO was satisfactory.

24. Control deficiencies with a high level of residual risk which need to be addressed by UNAIDS Management as a priority, were found in the following areas:

- (i) *Post facto* assurance and spot checks of DFC/PFA supporting documentation were not conducted to ensure the integrity of financial reports.
- (ii) Surprise cash counts, as well as cash counts by an independent person and reconciliations to accounts, were not performed. There was no segregation of duties in the goods procurement process, as it was performed by only one staff.

25. Observations with a moderate level of residual risk, which need to be addressed by the

UCO, related to the following areas:

- (i) Post descriptions did not reflect actual tasks performed.
- (ii) The local telephone usage policy was not cleared and authorized by the RST.
- (iii) The fixed assets register was not updated to ensure that it accurately reflect the physical existence and ownership of the inventory held by UNAIDS.

Country Office in Zimbabwe (Audit Report No. 21/1221)

26. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance at the UCO was partially satisfactory, with some improvement required.

27. Observations with a moderate level of residual risk related to the following:

- (i) Staff and non-staff (United Nations volunteers) were not completing mandatory training in a timely manner.
- (ii) The audit noted deficiencies in the recording of absence and leave (such as home leave) at the UCO.
- (iii) Contracts and adjudication reports were not signed in a timely manner prior to the activity start dates.
- (iv) Weaknesses were noted in the preparation of budgets supporting the procurement of services and the vendor selection process.
- (v) Adjudication reports for procurement of goods were not adequately documented.
- (vi) Logistical bottlenecks (relating to vehicles) to support programme implementation were identified.
- (vii) Weaknesses in the fixed asset management (differences between various databases) had not been investigated and resolved.

- (viii) The filing system was inadequate for key supporting documents of transactions.

Advisory reviews

28. In accordance with its Charter, IOS “*may provide advisory services to WHO Management² to the extent that its independence and objectivity are not compromised. Such provision is based on IOS’s knowledge of governance, risk management and controls, and of WHO activities. IOS may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process*”.³

Compliance and management issues in the petty cash and procurement areas at a Country Office

29. The advisory review assessed the compliance with UNAIDS rules and regulations in the petty cash, disbursement, travel and procurement areas. At the request of UNAIDS, IOS performed sample testing based on the documentation provided by the UCO for petty cash and procurement transactions between January 2018 and September 2020 (and on an exceptional basis, transactions prior to 2018).
30. IOS noted the following: (i) non-compliance in relation to the appropriate safeguarding of fuel coupons; (ii) fraudulent alteration of an invoice, as part of an attempt to conceal lost assets amounting to the equivalent to US\$ 67; (iii) in some cases reviewed payments and travel were not supported by sufficient documentation, and competitive bidding was not consistently conducted for recurring services.

GOOD PRACTICES

31. IOS’ work during the year 2021 also noted some examples of good practices, such as:
- (a) In relation to password and account management controls: (i) implementation of the Multi-Factor Authentication for cloud-based resources (such as the Office 365 Suite) which provided a significant improvement in the security framework;

² In this context, applies to UNAIDS Management.

³ Charter of the Office of Internal Oversight Services (March 2019), Section C, “Advisory Services”, paragraph 12.

- (ii) implementation of Multi-Factor Authentication for on-premises internal applications via AAD Proxy, which virtually eliminated the need for Virtual Private Network (VPN) connections for most users; (iii) a new, more resilient VPN solution (Cisco/Meraki) for significantly less users (49) than prior to the Multi-Factor Authentication. The use of VPN is limited to certain IT staff for support purposes and staff from locations which are not able to access the global AAD; and (iv) the UNAIDS Information Security Maturity Assessment, which was performed by external experts in 2021.
- (b) In relation to UCOs, we noted some examples of improvements in internal coordination and financial processes as follows: (i) the use of “Mobile Money” transfers to pay participants of meetings; (ii) a participative coordination with cosponsors for HIV response in the country and jointly planned activities; (iii) the use of UN Volunteers to support UCOs and fill staffing gaps; (iv) the use of regional chat groups to establish benchmarks and best practices (however, the chats should be transferred to platforms that are considered secure such as Teams and Signal, as Information and Communication Technology (ICT) discourages users to exchange confidential information using WhatsApp).

INVESTIGATIONS

32. Reports of concern relating to UNAIDS and their follow-up are managed by IOS. The receipt of a report of concern is the first step in the comprehensive investigation process conducted by IOS to investigate allegations of potential misconduct. All reports of concern received in IOS are first reviewed by the IOS Intake Committee to determine whether the matter falls within IOS’ mandate and is investigable. When needed, a preliminary review assesses whether there are sufficient grounds to initiate a full investigation.
33. In cases where a full administrative fact-finding investigation is conducted, IOS reports the results of its work and makes recommendations to the UNAIDS Executive Director and relevant responsible managers, for consideration of any relevant action, including initiating disciplinary proceedings as appropriate. IOS also reports on weaknesses in controls and processes, deficiencies in the regulatory framework, or other opportunities

for improvement identified in the course of investigations, with recommendations for addressing them.

34. The new Memorandum of Understanding between IOS and UNAIDS dated January 2022 (as mentioned in paragraph 4 of this report), outlined for the first time relevant aspects relating to the respective roles and responsibilities for handling reports of suspected misconduct and the channels of communication with UNAIDS to improve coordination during the investigation process. The Memorandum of Understanding also introduced performance indicators, including target timelines for the handling of complaints and completing the related investigations.
35. In 2021, 12 new reports of concern involving UNAIDS staff and its resources were received and considered by IOS. As depicted in **Table 3** below, the number of reports of concern received in 2021 was stable compared to 2020. The reports of concern received in 2021 comprised allegations of fraud, recruitment irregularities, and workplace harassment cases. In comparison to 2020, the volume of reports of potential fraud for 2021 has increased to the prior 2019 level.

Table 3: Comparison of typology of reports of concern received in 2019-2021

Type of report of concern	2019	2020	2021
Fraud	9	5	8
Failure to comply with professional standards	1	1	0
Recruitment irregularity	3	0	2
Harassment	2	3	2
Sexual Harassment	1	2	0
Sexual Exploitation and abuse	0	0	0
Retaliation	1	0	0
Other	2	0	0
Total	19	11	12

36. The 8 reports of alleged fraud schemes received in 2021 included 5 cases of procurement irregularities, one medical assurance fraud, one case related to human resources processes, and one case related to the obstruction of an investigation.
37. Overall, of the 12 reports of concern received in 2021, one case was found to be unsubstantiated, and one case was dealt with directly by UNAIDS Management (because the subject of the investigation had admitted to the charges) and was

subsequently closed. The other 10 cases are currently at various stages, from preliminary review to being ready for closure.

38. In 2021, IOS also issued an investigation report relating to allegations of sexual harassment received in 2020, which concluded that such allegations were substantiated.

FOLLOW-UP AND IMPLEMENTATION

39. IOS monitors the implementation of all its audit recommendations to ensure either that action has been taken effectively by Management or that Senior Management has accepted the risk of not taking action. Audit recommendations are categorized by priority and residual risk. Reporting on and monitoring of each individual audit recommendation is performed using a web-based portal, which provides automated email notifications to responsible officers of upcoming milestones for action on the progress of implementation.

40. Since the prior Report of the Internal Auditor in 2020, IOS is pleased to report that, as of 22 April 2022, it was able to close six audits, (16/1035, 17/1101, 17/1117, 18/1153, 18/1151, and 19/1179) and one advisory review (20/1176). However, there are still 25 open/in progress audit recommendations from four long-outstanding audits, 8 of which were originally assessed as having a high residual risk (see **Table 4**). Additionally, the number of “open” and “in progress” overdue recommendations (excluding recommendations not due) represents 31% of all recommendations, which has slightly increased from 27% as of the prior year (see **Annex 1** for a detailed status by individual audit report).⁴

Table 4: Situation of long-outstanding UNAIDS audits, as of 22 April 2022

Audit Report No.	Audit Title	Responsible Officer	# of Years since Report Issuance	Number of Recs Open/in Progress	Number of Recs with high residual risk	Comments on changes since prior year's report (20 May 2021)
18/1140	UCO in the Democratic Republic of Congo	UNAIDS Country Director	3.7	4	2	5 recommendations closed during the period
18/1146	UCO in Haiti	UNAIDS Country Director	3.5	6	3	9 recommendations closed during the period

⁴ Data available in the audit management web-based portal (TeamMate+), as of 22 April 2022.

18/115 8	UNAIDS Regional Support Team ESA	RST Director ESA	2.7	9	1	6 recommendations closed during the period
18/115 9	UCO in Mozambique	UNAIDS Country Director	2.8	6	2	3 recommendations closed during the period

41. In considering further progress on implementation of audit recommendations, we note that recurring issues have been identified in the following areas, suggesting that UNAIDS should adopt a more “holistic approach” to achieve sustainable improvements in these high-risk areas (some of the below issues are repeated from last year’s report):

- Risk management processes are not conducted in a sufficiently inclusive manner (i.e. does not involve all staff at country offices).
- There are insufficient details in the budget and requirement specifications to facilitate the evaluation of the services to be acquired from vendors.
- Adjudication reports for procurement of goods are not adequately documented.
- Advisory reviews conducted in the last years also noted some instances of recurring issues of non-compliance in the areas of procurement, travel and payments.
- *Post facto* assurance and spot checks of DFC/PFA supporting documentation are not consistently conducted or sufficiently documented to ensure the integrity of financial reports (IOS has been informed in several instances that this was due to a lack of resources).
- UCOs do not have proper guidance for the consistent handling of private calls using official mobile phones.

42. The Internal Auditor Report for 2020 included a comment in relation to an old outstanding issue on the need to implement a system to request Declarations of Interest (DoI) from Experts under UNAIDS contracts or working on a voluntary basis, or participating in scientific or technical advisory meetings and others. The process to finalize the templates for DoI for Experts was delayed and IOS had been informed that they were planned to be finalized by the third quarter of 2021; however, they were still not implemented at the time of drafting this report. IOS recommends that this issue be addressed such that a uniform approach can be adopted. The auditor will monitor this area during upcoming audits of UCOs.

MAIN OPERATIONAL RISKS AND OPPORTUNITIES FACING UNAIDS

43. The COVID-19 pandemic has had an ongoing impact on the work of UNAIDS during 2020 and 2021, and this continued at the beginning of 2022. IOS will continue with remote working and explore opportunities for advisory work relevant to the evolving context. Travel activity will be resumed in accordance with Management recommendations.

44. Furthermore, the realignment process of UNAIDS was initiated in 2021 and is ongoing at the time of drafting this report. The process reportedly raised concerns among staff as a number of posts were abolished or relocated, and it was also planned that a number of field offices would be closed. UNAIDS strategy for exiting countries will be an important consideration for the upcoming years.

ACTION BY THE PROGRAMME COORDINATING BOARD

45. The Programme Coordinating Board is invited to *take note* of this report.

Annex 1**Implementation Status Dashboard of Internal Audit Recommendations, as at 22 April 2022**

Audit No.	Audit Title	Responsible Manager	Date of Final Report	# of Years since Report Issuance	Status as of 20-05-2021			Status as of 22-04-2022				Implementation Rate	High Residual Risk		High Priority		Comments on changes since previous status report (20-05-2021)	
					Number of Recs	Open	In Progress	Closed	Number of Recs	Open	In Progress		Closed	Not Closed*	In progress	Not Closed*		In Progress
Audit Reports of the 2016 Workplan																		
16/1035	UCO in Ghana		8-Dec-16	5.3	32	0	5	27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period.	
Audit Reports of the 2017 Workplan																		
17/1101	UCO in Tanzania	UNAIDS Country Director	10-Aug-17	4.6	35	0	1	34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period.	
17/1117	Resource Mobilization at UNAIDS Headquarters	Director External and Donor Relations, UNAIDS	1-May-18	3.9	35	0	3	32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period.	
Audit Reports of the 2018 Workplan																		
18/1140	UCO in the Democratic Republic of Congo	UNAIDS Country Director	20-Jul-18	3.7	50	0	9	41	50	0	4	46	92%	2	2	2	2	5 recommendations closed during the period.
18/1146	UCO in Haiti	UNAIDS Country Director	28-Sep-18	3.5	49	1	14	34	49	0	6	43	88%	3	3	3	3	9 recommendations closed during the period.
18/1151	UCO in Cameroon	UNAIDS Country Director	4-Oct-18	3.5	49	0	2	47	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period.
18/1153	Agreements for Performance of Work at UNAIDS	Director PFA, UNAIDS	25-Mar-19	3.0	28	0	2	26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period.
18/1158	UNAIDS Regional Support Team ESA	RST Director ESA	19-Jul-19	2.7	47	7	8	32	47	7	2	38	81%	1	1	3	1	6 recommendations closed during the period.
18/1159	UCO in Mozambique	UNAIDS Country Director	5-Jun-19	2.8	32	0	9	23	32	0	6	26	81%	2	2	3	3	3 recommendations closed during the period.
Audit Reports of the 2019 Workplan																		
19/1168	UCO and the Regional-Sub Office in Jamaica	RST Director RSJ	28-Oct-19	2.4	37	0	19	18	37	0	9	28	76%	2	2	1	1	10 recommendations closed during the period.
19/1170	UCO in Malawi	UNAIDS Country Director	5-Feb-20	2.2	45	2	23	20	45	2	12	31	69%	4	2	3	2	11 recommendations closed during the period.
19/1179	UNAIDS Regional Support Team WCA	RST Director WCA	28-Apr-20	1.9	35	1	5	29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Audit closed during the period.
19/1183	UCO in Botswana	UNAIDS Country Director	21-Aug-20	1.6	34	9	12	13	34	9	12	13	38%	2	1	5	4	No recommendations closed during the period.
Audit Reports of the 2020 Workplan																		
20/1166	Advisory Service UCO Congo	RST Director WCA	2-Mar-20	2.1	10	7	0	3	10	2	2	6	60%	0	0	0	0	3 recommendations closed during the period.
20/1174	UCO Côte d'Ivoire	UNAIDS Country Director	15-Dec-20	1.3	12	12	0	0	12	0	7	5	42%	0	0	0	0	5 recommendations closed during the period.
20/1176	Advisory Review of the Travel and Procurement documentation UCO South Africa	UNAIDS Country Director	12-Oct-20	1.5	10	0	1	9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Advisory review closed during the period.
20/1188	UCO Ethiopia	UNAIDS Country Director	23-Aug-20	1.6	29	0	13	16	29	0	10	19	66%	3	3	3	3	3 recommendations closed during the period.
20/1189	African Union Liaison Office	Director, Strategic Information and Evaluation	31-Aug-20	1.6	31	10	9	12	31	5	3	23	74%	2	1	4	2	11 recommendations closed during the period.
20/1190	Data Management at UNAIDS	Director, Strategic Information and Evaluation	13-May-21	0.9	15	15	0	0	15	13	1	1	7%	4	1	3	0	1 recommendation closed during the period.
Audit Reports of the 2021 Workplan																		
21/1199	UCO in Uganda	UNAIDS Country Director	14-Jun-21	0.8	N/A	N/A	N/A	N/A	33	5	15	13	39%	8	4	8	5	13 recommendations closed during the period.
21/1214	Audit of Password and Account Management at UNAIDS	Deputy Executive Director, Management and Governance, UNAIDS	28-Feb-22	0.1	N/A	N/A	N/A	N/A	10	10	0	0	0%	2	0	5	0	No recommendations overdue.
21/1215	UNAIDS Regional Support Team AP - Asia and Pacific	RST Director AP	18-Jan-22	0.2	N/A	N/A	N/A	N/A	15	11	3	1	7%	5	1	6	1	1 recommendation closed during the period.
21/1216	UCO in China	UNAIDS Country Director	13-Dec-21	0.3	N/A	N/A	N/A	N/A	7	4	3	0	0%	4	2	4	2	No recommendations closed.
21/1221	UCO in Zimbabwe	UNAIDS Country Director	3-Feb-22	0.2	N/A	N/A	N/A	N/A	20	19	1	0	0%	0	0	0	0	No recommendations closed.

* Not Closed = either Open or In Progress

ALL RECOMMENDATIONS	615	64	135	416	476	87	96	293
	100%	10%	22%	68%	100%	18%	20%	62%

EXCLUDING RECOMMENDATIONS NOT DUE	542	33	116	393	427	39	95	293
	100%	6%	21%	73%	100%	9%	22%	69%

Legend for explanations of colour coded conditional formatting

Criteria	# of Years since Report Issue
Final report issued less than one year ago	0.8
Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an IOS audit)	1.1
Final report issued more than 1.3 years ago (i.e. > than the target closing time for an IOS audit)	1.3
Criteria	Implementation Rate
Implementation rate more than 85%	> 85%
Implementation rate between 50% and 85%	50% to 85%
Implementation rate less than 50%	< 50%
Criteria	Percentage of Overdue Implementation*
More than 50% overdue	>50%
Between 15% and 50% overdue	15% to 50%
Less than 15% overdue	<15%
Criteria	High Residual Risk or High Priority Overdue / Not Closed
Response from auditee not due yet or high priority	N/A
priority priority	>= 1
	0