

ANNUAL REPORT OF THE INDEPENDENT EXTERNAL OVERSIGHT ADVISORY COMMITTEE OF THE JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS

Additional documents for this agenda item:

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

Report of the Internal Auditor (UNAIDS/PCB (50)/22.18)

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

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

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

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

Welcome the report of the UNAIDS Independent External Oversight Advisory Committee and *look forward* to their next report in 2023;

Cost implications for the implementation of the decisions: none

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Executive summary

1. This is the first annual report of the Independent External Oversight Advisory Committee (IEOAC) of the Joint United Nations Programme on HIV/AIDS (UNAIDS). The report was prepared in accordance with the terms of reference for the IEOAC, which were approved at the [47th meeting of the UNAIDS Programme Coordinating Board \(PCB\)](#) in December 2020. The terms of reference have been included in Annex 1 of this report.
2. The IEOAC is a subsidiary body of the PCB and provides independent, external, expert advice to the PCB and the UNAIDS Executive Director for the fulfilment of 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.
3. This report is for the 2021 financial year. In terms of topics covered relevant to the IEOAC's mandate, the report was developed from the outputs of the Committee's analysis of the 2021 annual reports of the External Auditor, Internal Auditor and the Ethics Office—in addition to the IEOAC's multiyear workplan (the 2022 workplan is available in Annex 2) and draft rules of procedure, which will be finalized at the Committee's September 2022 meeting and detailed in future IEOAC reports.
4. The report includes the IEOAC's observations and advice to the PCB and the Executive Director, with a view to strengthening governance and oversight within UNAIDS. Key among these are that the IEOAC:
 - welcomes the unqualified audit opinion issued by the External Auditor;
 - urges that UNAIDS fast-track the implementation of long-outstanding audit recommendations noted in the report of the Internal Auditor;
 - recommends that the PCB and UNAIDS Executive Director ensure that the Ethics Office has adequate resources to carry out its functions; and
 - recommends that UNAIDS senior management ensure that the organization has sustainable funding for its core programmes.
5. The IEOAC intends in its upcoming meetings to focus on risk management, the internal and external audit plans for the next financial year, and other matters that are indicated in the Committee's 2022 workplan.
6. The PCB is invited to welcome the report of the IEOAC and to look forward to the next report in June 2023.

Introduction

7. The IEOAC is an advisory body mandated to provide independent, external, expert advice to the UNAIDS PCB and Executive Director in fulfilling their governance and oversight responsibilities, including assessing the effectiveness of the internal control systems, risk management and governance processes of UNAIDS. The IEOAC was established at the 47th meeting of the PCB to effect Formal Recommendation 5 of the Joint Inspection Unit (JIU) [review of the management and administration of UNAIDS](#). The PCB approved the IEOAC's TOR (Annex 1) at the same meeting.
8. In a process led by the PCB Bureau and the UNAIDS Executive Director, the PCB confirmed the establishment of the IEOAC and approved the composition of its members for 2022–2023 through [an intersession decision in February 2022](#). The process included an extensive search and selection process which considered candidates' technical expertise, geographical representation, gender balance, and specific skills and experience in HIV programming implementation and oversight. The IEOAC's inaugural members are:
 - Saad Bounjoua,
 - David Kanja,
 - Bushra Malik (chairperson),
 - Ibrahim James Pam,
 - Benoit de Schoutheete
 - H el ene Rossert, and
 - Agnieszka Slomka Golebiowska.
9. The IEOAC provides advice to the PCB and Executive Director on:
 - the quality and the level of financial reporting, governance, risk management and internal controls overseen by the UNAIDS Secretariat;
 - the responses and actions taken by the UNAIDS Secretariat management on internal and external audit recommendations;
 - the independence, effectiveness and objectivity of the internal and external audit functions; and
 - the interaction and communication between the PCB, the External Auditor, the Internal Auditor, the Ethics Officer and UNAIDS Secretariat management.
10. This report is submitted to the 50th meeting of the PCB in accordance with the IEOAC's terms of reference, which stipulate that "the Chairperson of the IEOAC will present an annual report containing advice, observations and recommendations, as appropriate, in writing for consideration by the PCB".

Work of the IEOAC to date

11. The members of the IEOAC had three months from the date of appointment to carry out the work leading up to this report. As such, while the report is for the 2021 financial year, the IEOAC adopted an approach which prioritized the establishment of norms and ways of working and the development of a workplan for the year ahead, in addition to reviewing and discussing selected key reports in relation to the Committee's purpose and specific responsibilities.
12. To prepare this report, the members of the IEOAC engaged in the following activities, in addition to intersessional discussions and document reviews:
 - a [kick-off meeting in March 2022](#) to discuss committee logistics and draft workplan, and to elect a chairperson;

- a three-day closed induction session in April 2022 for members of the IEOAC;
 - [a meeting in April 2022](#) to develop the Committee's approach, finalize the multiyear workplan and draft rules of procedure; and
 - and [a meeting in May 2022](#) to review documents in selected priority areas (i.e. External Audit, Internal Audit and the Ethics Office) for the 2021 financial year, engage the report drafters and develop this report.
13. The IEOAC's 2022 workplan has been included in Annex 2. The rules of procedure—which cover topics such as rotating the position of IEOAC chair, in-person meetings, the duration of members' terms, and IEOAC self-assessments—will be discussed and finalized at the Committee's next meeting.
14. In this inaugural year, the IEOAC has agreed to meet a further two times during 2022, in September and November, bringing the total number of substantive meetings in 2022 to four (in addition to the kick-off and induction meetings).
15. These meetings will take place after the 50th meeting of the PCB and will focus on risk management, plans for the upcoming audit cycle and other matters in IEOAC's 2022 workplan.

16. The IEOAC anticipates two meetings per year, with an option of a third, in future years.

Key messages to the PCB

17. The IEOAC recognizes the unique organizational structure of UNAIDS and the difficult funding environment, given recent global events.
18. In particular, the IEOAC notes developments outlined in the Interim Financial Management update on the 2022–2026 Unified Budget, Results and Accountability Framework (UBRAF), which may have weakened UNAIDS' financial outlook. The shortfall of US\$ 30 million projected for 2022 is significant and concerning given that the 2021 Financial Report notes a 2021 end of year fund balance at US\$ 101.8 million. Furthermore, the External Auditor's Report recommends UNAIDS to report to the Board that the Operating Reserve Fund was not used during 2021 as per the ORF procedure. The ORF stood as at 31 December 2021 stood at US\$ 35 million.
19. The projected funding shortfall highlights the need for sustainable funding to ensure UNAIDS has sufficient capacity to fulfil its mission.
20. The IEOAC also notes concerns from both the Internal Auditor and the External Auditor on the potential impact of the ongoing organizational alignment process of the Secretariat. The alignment seems to create anxiety among staff members, which may represent a risk for the organization. The Committee looks forward to hearing more on efforts to manage this risk at its future meetings.
21. With that being said, the IEOAC welcomes the fact that an unqualified audit opinion has been issued by the External Auditor.
22. The Committee notes that the 2021 financial year marked the end of the 2016–2021 Strategy period and presented an opportunity for a comprehensive review of the UBRAF for this five-year period. The Committee also notes, however, that the External Auditor provided comments on the 2020 UBRAF Performance Reports, as the 2021 reports were not yet finalized.

23. The Committee also notes the signing of a new memorandum of understanding with the Office of Internal Oversight Services (IOS) of the World Health Organization (WHO). The Committee encourages UNAIDS senior management to ensure that all activities undertaken by WHO on behalf of UNAIDS—for instance, the new enterprise resource planning system, and management of the integrity hotline—strengthen the mutual relationship and transparency.
24. Regarding the report of the Internal Auditor, the Committee offers the following advice:
- The title of the annual report should be revised in the future. The current title does not reflect the contents of the report, which now include the investigation work done by IOS for UNAIDS. An example of a new title could be "Report of the work of the Office of Internal Oversight Services".
 - The annual report of the internal auditor should include investigation case statistics, including on performance against the agreed timelines in the memorandum of understanding between UNAIDS and IOS.
 - Summaries of internal audit reports—which are disclosed once a year in the annual report of the internal auditor—should be posted publicly following the conclusion of each audit and once management has reviewed and addressed comments. This would enhance transparency and accountability.
 - Future annual reports should include a statement on whether there were any inappropriate audit scope limitations during the year covered by the relevant report.
 - Future annual reports should include information on WHO cross-cutting audits that cover UNAIDS activities.
 - The organization should fast-track the implementation of long-outstanding audit recommendations noted in the report.
25. Regarding the Ethics Office report, the Committee offers the following advice:
- UNAIDS should ensure that its Ethics Office has adequate resources to carry out its functions; and
 - the Ethics Office should undertake a survey to gauge staff satisfaction and comfort in relation to the services it provides. The Committee suggests that it is important that this survey be carried out by the Ethics Office itself, rather than by management.

Upcoming activities of the IEOAC

26. Looking ahead, the Committee looks forward to reviewing for the first time in the planning stages of external and internal audits, as well as other functions indicated in the Committee's 2022 work plan.
27. At its September 2022 meeting, where the IEOAC's workplan for the coming financial year is to be finalized, the Committee intends to consider risk management and the appropriateness of the audit coverage in accordance with its terms of reference. The Committee also plans to explore potential opportunities to add value in terms of its mandate, including regarding performance and Country Office audits.

Conclusion

28. In the short time since it was constituted, the Committee developed a workplan and carried out work that led to this inaugural report to the PCB. The Committee commends UNAIDS senior management for its responsiveness to the observations and findings of both Internal and External Auditors and urges the speedy resolution of outstanding matters. The Committee also urges that the Ethics Office be strengthened in terms of

capacity, outreach and reporting. In the next financial year, the Committee looks forward to deepening its work to strengthen accountability and oversight within UNAIDS.

Proposed decision points

29. The Programme Coordinating Board is invited to *welcome* the report of the UNAIDS Independent External Oversight Advisory Committee and *look forward* to the next report in 2023.

ANNEX 1: Terms of reference of the UNAIDS Independent External Oversight Advisory Committee

Background

In 2019, the United Nations Joint Inspection Unit completed a review of the Joint United Nations Programme on HIV/AIDS (UNAIDS) and produced a report entitled “Review of the Management and Administration of UNAIDS” with a series of recommendations. The JIU Formal Recommendation 5 reads: “The Programme Coordinating Board should consider creating an independent and external oversight committee to provide independent expert advice to the Programme Coordinating Board and to the Executive Director in fulfilling their governance and oversight responsibilities.”

In December 2020 at the 47th meeting of the UNAIDS PCB, the PCB approved the creation of an independent oversight committee.

Purpose

1. The Independent External Oversight Advisory Committee (IEOAC) is a subsidiary body of the UNAIDS Programme Coordinating Board (PCB) created under the authority of the PCB as set out by ECOSOC and outlined in the UNAIDS Modus Operandi. The IEOAC is an advisory body mandated to provide independent, external, expert advice to the PCB and to the UNAIDS Executive Director in fulfilling their governance and oversight responsibilities, including assessing the effectiveness of the internal control systems, risk management and governance processes of UNAIDS. The IEOAC role is to strengthen accountability and oversight within UNAIDS.
2. The IEOAC provides advice to the PCB and the Executive Director on:
 - (a) the quality and the level of financial reporting, governance, risk management and internal controls within the UNAIDS Secretariat;
 - (b) the responses and actions taken by the UNAIDS Secretariat management on internal and external audit recommendations;
 - (c) the independence, effectiveness and objectivity of the internal and external audit functions; and
 - (d) the interaction and communication between the PCB, the External Auditor, the Internal Auditor, the Ethics Officer and UNAIDS Secretariat management.

Responsibilities

3. The specific responsibilities of the IEOAC include advising the PCB and the Executive Director on the following:
 - (a) Financial and performance reporting: consider issues arising from the audited financial statements and financial and performance reports produced for the PCB;
 - (b) Accounting: consider the appropriateness of accounting policies, standards and disclosure practices and any changes and risks thereto;
 - (c) External audit: review the scope, plan and approach of the External Auditor’s work, and follow up on external audit recommendations;
 - (d) Internal audit: review the scope, plan, resources, performance of the internal audit function and the Internal Auditor, and the appropriateness of the independence of this function, and follow-up on internal audit recommendations;

- (e) Risk management and internal controls: review the effectiveness of UNAIDS Secretariat internal control systems, including management and internal governance practice;
- (f) Financial regulations and rules: consider the operation and effectiveness of the financial regulations;
- (g) Compliance: review the systems established by the UNAIDS Secretariat to maintain and promote compliance with laws, regulations, policies and high standards of integrity and ethical conduct to prevent conflicts of interest;
- (h) Monitor issues and trends arising from UNAIDS Secretariat financial and performance reporting, including audit reports, and advise the PCB on implications to UNAIDS;
- (i) Review and advise on the ethics function, investigation function, and measures taken to prevent fraud;
- (j) Track all JIU reports issued, and recommendations relevant to UNAIDS;
- (k) Review the reports of the internal auditor and monitor the number of open investigations and progress on completion of investigations on allegations of misconduct against UNAIDS Secretariat staff;
- (l) Establish an annual workplan, including the follow-up and monitoring of any internal and external oversight recommendations;
- (m) Provide annual updates to the PCB; and
- (n) Perform any other duties consistent with the mandate, as requested by the PCB.

Authority

- 4. Through the PCB Bureau, the IEOAC shall have the necessary authority, including full access to information and records within the UNAIDS Secretariat in order to fulfil its responsibilities, subject to issues of privacy and confidentiality. Access to information and records will be requested through the PCB Bureau.
- 5. The IEOAC will have unrestricted and confidential access to the Internal Auditor, the External Auditor and the Ethics Officer.
- 6. The IEOAC Terms of Reference may be reviewed and revised as necessary in order to best respond to emerging priorities and new challenges. Any proposed amendment to the Terms of Reference shall be submitted to the PCB through its Bureau for approval.
- 7. The IEOAC, as an advisory body, has neither executive authority nor other operational responsibilities.

Composition

- 8. The IEOAC shall be comprised of not fewer than five and up to seven independent expert members serving in their personal capacity in an ethical manner.
- 9. To undertake their role effectively, members of the IEOAC must possess knowledge, skills and senior-level experience in at least one of the following areas:
 - (a) finance and audit;
 - (b) organization governance and accountability structure;
 - (c) risk management and internal control;
 - (d) investigations; and

(e) senior-level management.

Collectively, the committee shall possess knowledge, skills and senior-level experience in all of the above areas.

10. Membership should reflect the composition elements of the PCB with due regard to:
 - (a) geographic distribution according to ECOSOC;
 - (b) gender balance;
 - (c) public, private and not-for-profit sector experience; and
 - (d) levels of country economic development.
11. All IEOAC members must possess a strong understanding of UN and/or intergovernmental organizations.
12. All IEOAC members shall be proficient in at least one of the two working languages of UNAIDS.
13. Members should have an understanding of the mandate, values and objectives of the UNAIDS Joint Programme, the accountability structure, the relevant rules governing it, and its organizational culture and control environment.

Independence

14. Since the role of the IEOAC is to provide objective advice, members shall remain independent and free of any real or perceived conflict of interest.
15. Members of the IEOAC shall:
 - (a) not engage in activity that could pose a conflict of interest that could impair their independence with UNAIDS;
 - (b) not currently be, or have been within the three years prior to appointment to the IEOAC, employed or engaged in any capacity by the UNAIDS Secretariat or have an immediate family member working for, or having a contractual relationship with, the UNAIDS Secretariat; nor shall the member have been an applicant for employment at the UNAIDS Secretariat within the same time period;
 - (c) not currently be, or have been within the three years prior to appointment to the IEOAC, a member of a delegation to the UNAIDS PCB nor have an immediate family member serving as a member of a delegation to the PCB;
 - (d) not currently be, nor have been within the three years prior to appointment to the IEOAC, an employee of a member of the UN Panel of External Auditors or a member of the JIU; and
 - (e) not be eligible for any senior employment with the UNAIDS Secretariat for three years immediately following the last day of their tenure on the IEOAC.
16. IEOAC members shall serve in their personal capacity and shall not seek or accept instructions concerning their work on the IEOAC from any government, constituent or other authority internal or external to UNAIDS.
17. Prior to the first scheduled meeting of the IEOAC in each calendar year, members of the IEOAC shall sign an annual declaration of independence and statement of financial interests. Members shall also inform the Chair of the PCB of any change in their professional situation, or any other matter that could be perceived to influence their independence or capacity to act. In addition, members shall sign a declaration of confidentiality regarding their work as a member of the IEOAC.

Selection, appointment and term

18. Members of the IEOAC shall be appointed by the PCB following a selection process as set out in the following paragraphs.
19. The UNAIDS Executive Director shall, in consultation with the PCB Bureau:
 - (a) place a call for expressions of interest from suitably qualified and experienced individuals through advertisements in reputable international magazines and/or newspapers with wide geographical circulation, and on the Internet;
 - (b) inform the PCB members and observers of the search process;
 - (c) engage an external consultant or a professional search firm specialized in the recruitment for senior positions, to screen all applications, interview candidates deemed suitable, and prepare a shortlist of the most suitable candidate based on the criteria for recruitment. In finalizing the shortlist, due regard will be given to the diversity referred to in paragraph 10, above. The consultant shall provide a report containing a brief assessment of the unsuccessful candidates; and
 - (d) constitute a selection panel; decisions of the selection panel will be made by consensus; if consensus cannot be reached, the issue will be referred to the PCB Bureau.0. The PCB Bureau shall review the final selection of candidates and, if in full agreement, refer it to the PCB for final consideration and approval. If full agreement cannot be reached by the Bureau, the issue will be referred to the PCB.1. Members of the IEOAC are appointed to serve a term of two years. Terms are renewable for a second and final term of two years, which need not be consecutive. However, in the inaugural IEOAC, half of the Committee members will be asked to serve a single three-year term so as to allow for a staggered replacement of members at the time of renewal, thereby ensuring that all members do not complete their terms at the same time. Thereafter, all renewable terms will be for two years only.2. The position of Chair will be rotational and shall be selected by the IEOAC members from among their number; the Chair shall serve in this capacity for a maximum of one term of their membership of the IEOAC.
20. A member of the IEOAC may resign his/her membership by giving notice in writing to the Chair of the PCB. A special temporary appointment for the remainder of the outgoing member's term shall be made in accordance with the provisions set out in paragraph 19 to cater for such a vacancy.
21. A member appointed by the PCB as laid down in paragraph 23 shall be eligible for reappointment to the IEOAC for a second and final term.
22. An appointment to the IEOAC may only be revoked by the PCB.

Meetings

26. The IEOAC shall meet, in principle two times per year, normally in March and September. A third meeting may be called in the intervening months if deemed necessary. The exact number of meetings per year will depend on the agreed workload for the IEOAC and the most appropriate timing for consideration of specific matters. Interpretation shall be provided during the meetings, as necessary, in the two working languages of UNAIDS.

27. Subject to these terms of reference, the IEOAC may establish its own rules of procedure to assist its members in executing their responsibilities. The IEOAC rules of procedure shall be communicated to the PCB for its information.
28. The IEOAC deliberations shall be through group discussion. As such members are expected to attend all scheduled sessions of the Committee. As members serve in a personal capacity, alternates are not permitted.
29. UNAIDS officials with functions relevant to the items on the agenda of the IEOAC may be invited to join a meeting by the IEOAC.

Reporting

30. The Chairperson of the IEOAC will present an annual report containing advice, observations and recommendations as appropriate, in writing for consideration by the PCB; an in-person report by the Chairperson of the IEOAC may be requested by the PCB.
31. Interim reports addressing key findings and matters of importance may be submitted to the PCB Bureau at the discretion of the IEOAC or request of the PCB Bureau at any time. The Chairperson of the IEOAC may inform the Bureau at any time of any serious governance issue.
32. To promote transparency, IEOAC meeting notes will be posted publicly on the UNAIDS website. If agreed by the PCB Bureau, meeting notes may be redacted to remove private and confidential information.

Administrative arrangements

33. Members of the IEOAC will provide their services pro bono.
34. Members of the IEOAC shall, in accordance with the travel procedures applying to members of the PCB:
 - (a) receive a daily subsistence allowance for periods of attendance at IEOAC meetings or when on other official IEOAC business; and
 - (b) for those not residing in Geneva or the Geneva/France border communities, be entitled to reimbursement of travel expenses to attend the IEOAC sessions.
35. The UNAIDS Secretariat shall provide logistical and administrative support to the IEOAC.
36. Periodic external review of the IEOAC performance should be conducted self-assessment every year and independent evaluation 2 years with a report to the PCB.

Annex 2: 2022 Workplan for the UNAIDS Independent External Oversight Advisory Committee

Activity / key actions Responsibilities as outlined in the TOR	Inputs	Meeting dates								
		2022					2023			
		MAR	APR	MAY	SEP	NOV	FEB	MAY	SEP	
Expected outcome 1: The IEOAC provides recommendations within its overall annual report to the PCB on financial reporting, governance, risk management, and internal controls within the UNAIDS Secretariat										
Financial and performance reporting: Consider issues arising from the audited financial statements and the financial and performance reports produced for the PCB.	<ul style="list-style-type: none"> 2022–2026 UBRF Framework and 2022–2023 Workplan and Budget 2021 Financial report 2022 Interim Financial Management update Report of the External Auditor Report of the Internal Auditor 2020–2021 Performance reports: Executive summary, Organizational report, Strategy Result Area report, and Regional and Country report Discussion with Director, Finance Discussion with Senior Advisor, Performance Reporting Discussion with UNAIDS senior management Additional information requested by IEOAC, as relevant Assessment based on agreed criteria (IEOAC) 			X	X	X			X	
Accounting: Consider the appropriateness of accounting policies, standards and disclosure practices and any changes and risks thereto.	<ul style="list-style-type: none"> UNAIDS accounting policies (shared on an ongoing basis, as relevant) UNAIDS' standards and disclosure practices (shared on an ongoing basis, as relevant) 					X	X			

	<ul style="list-style-type: none"> • Discussion with Director, Finance • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 								
Financial regulations and rules: Consider the operation and effectiveness of the financial regulations.	<ul style="list-style-type: none"> • UNAIDS financial rules and regulations (shared on an ongoing basis, as relevant) • Discussion with Director, Finance • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 				X		X		
Monitor issues and trends arising from the UNAIDS Secretariat financial and performance reporting, including audit reports, and advise the PCB on implications to UNAIDS.	<ul style="list-style-type: none"> • 2021 Financial report • 2022 Interim Financial Management update • Report of the External Auditor • Report of the Internal Auditor • 2020–2021 Performance reports: Executive summary, Organizational report, Strategy Result Area report, and Regional and Country report • Discussion with Director, Finance • Discussion with Senior Advisor, Performance Reporting • Discussion with UNAIDS senior management • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 			X	X	X		X	X
Compliance: Review systems established by the UNAIDS Secretariat to promote	<ul style="list-style-type: none"> • Report of the Ethics Office • Discussion with the Ethics Office 				X		X		

compliance with laws, regulations, policies and high standards of ethical conduct to prevent conflicts of interest.	<ul style="list-style-type: none"> • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 								
Review and advise on the ethics function, investigation function and measures taken to prevent fraud.	<ul style="list-style-type: none"> • Report of the Internal Auditor • Report of the Ethics Officer • Conference room paper on administrative review and statistical overview • Conference room paper on disciplinary and other corrective actions • Dispute resolution policies • Whistleblower policy • UNAIDS/WHO Memorandum of Understanding • Discussion with the Internal Auditor • Discussion with the Ethics Officer • Discussion with Director, Human Resources Management • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 			X	X		X		
Track all JIU reports issued and recommendations relevant to UNAIDS.	<ul style="list-style-type: none"> • JIU Recommendation Status Implementation Matrix • Discussion with Director, Finance • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 					X			
Risk management and internal controls: Review the effectiveness of UNAIDS internal control systems, including	<ul style="list-style-type: none"> • Internal control framework • Annual Statement of Internal Control 				X				

<p>management and internal governance practices.</p>	<ul style="list-style-type: none"> • UNAIDS Management Accountability Framework • Risk Management Policy • Risk Management Guide • UNAIDS Secretariat Risk Universe • Risk Management Committee terms of reference • Relevant policies, regulations and rules related to risk management and internal controls • Discussion with Directors of Management and Finance • Discussion with Senior Advisor, Risk Management • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 									
<p>Activity</p>	<p>Inputs</p>	Timeframe								
		2022					2023			
		MAR	APR	MAY	SEP	NOV	FEB	MAY	SEP	
<p>Expected outcome 2: The IEOAC provides recommendations within its overall report to the PCB on the responses and actions taken by the UNAIDS Secretariat management on internal and external audit recommendations</p>										
<p>Monitor issues and trends arising from the audit reports.</p>	<ul style="list-style-type: none"> • Report of the External Auditor • Report of the Internal Auditor • Management Response to the Organizational Oversight Reports • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 			X	X			X	X	

Establish an annual workplan including the follow-up and monitoring of any internal and external oversight recommendations.	<ul style="list-style-type: none"> Report of the External Auditor Report of the Internal Auditor Management Response to the Organizational Oversight Reports Additional information requested by IEOAC, as relevant 	X	X	X		X			X	
Activity	Inputs	Timeframe								
		2022					2023			
		MAR	APR	MAY	SEP	NOV	FEB	MAY	SEP	
Expected outcome 3: The IEOAC provides recommendations within its overall report to the PCB on the independence, effectiveness and objectivity of the internal and external audit functions										
Internal audit: Review the scope, plan, resources, performance of the internal audit function and the Internal Auditor, and the appropriateness of the independence of this function, and follow-up on internal audit recommendations.	<ul style="list-style-type: none"> Internal auditors' framework and tools Workplan of the Internal Auditor Report of the Internal Auditor Discussion with internal auditors Additional information requested by IEOAC, as relevant Assessment based on agreed criteria (IEOAC) 				X			X	X	
External audit: Review the scope, plan and approach of the External Auditor's work and follow-up on external audit recommendations.	<ul style="list-style-type: none"> External auditors' framework and tools Workplan of the External Auditor Report of the External Auditor Discussion with External auditors Additional information requested by IEOAC as relevant Assessment based on agreed criteria (IEOAC) 				X			X	X	
Review the reports of the internal auditor, and monitor the number of open investigations and progress on completion	<ul style="list-style-type: none"> Report of the Internal Auditor 			X	X			X	X	

of investigations on allegations of misconduct against UNAIDS Secretariat staff.	<ul style="list-style-type: none"> • Conference room paper on administrative review and statistical overview • Conference room paper on disciplinary and other corrective actions • Additional information requested by IEOAC, as relevant • Assessment based on agreed criteria (IEOAC) 									
Activity	Inputs	Timeframe								
		2022					2023			
		MAR	APR	MAY	SEP	NOV	FEB	MAY	SEP	
Expected outcome 4: The IEOAC provides recommendations within its overall report to the PCB on the interaction and communication between the PCB, the External Auditor, the Internal Auditor, the Ethics Officer, and UNAIDS Secretariat management										
<p>Provide an annual report, in writing, to the PCB (presented by the chairperson of the IEOAC) containing advice, observations and recommendations, as appropriate, for consideration by the PCB; an in-person report by the chairperson of the IEOAC may be requested by the PCB.</p> <p>Provide recommendations within this report on the interaction and communication between the PCB, the External Auditor, the Internal Auditor, the Ethics Officer and UNAIDS Secretariat management.</p>	<ul style="list-style-type: none"> • Additional information requested by IEOAC, as relevant 			X				X		
Activity	Inputs	Timeframe								
		2022					2023			
		MAR	APR	MAY	SEP	NOV	FEB	MAY	SEP	

