

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

Organizational oversight reports

Additional documents for this item: Internal Auditor's Report (UNAIDS/PCB (52)/23.16); External Auditor's Report (UNAIDS/PCB (52)/23.17); Ethics Report (UNAIDS/PCB (52)/23.18); Management Response to the Organizational Oversight Reports (UNAIDS/PCB (52)/23.20)

Action required at this meeting—the Programme Coordinating Board is invited to:
See the draft decision points in the paragraphs below:

39. *Welcome* the report of the UNAIDS Independent External Oversight Advisory Committee and *look forward* to the next report in 2024;
40. *Take note* of the rules of procedure for the UNAIDS Independent External Oversight Advisory Committee; and
41. *Approve* the revised terms of reference of the UNAIDS Independent External Oversight Advisory Committee, as reflected in annex 1 of the IEOAC's 2023 annual report (UNAIDS/PCB(52)/23.19).

Cost implications for the implementation of the decisions: none*

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Executive summary

1. This is the second annual report of the Independent External Oversight Advisory Committee of the Joint United Nations Programme on HIV/AIDS. The report was prepared in accordance with the terms of reference for the Committee, which were approved at the 47th meeting of the UNAIDS Programme Coordinating Board in December 2020.
2. The Committee is a subsidiary body of the Board and provides independent, external, expert advice to the Board and the UNAIDS Executive Director for the fulfillment of their governance and oversight responsibilities. The role of the Committee is to strengthen accountability and oversight within UNAIDS, with reference to the specific responsibilities and authority outlined in the Committee's terms of reference.
3. This report covers the period from 1 June 2022 to 31 May 2023. In addition to its substantive advice on oversight and accountability, the Committee has developed and approved Rules of Procedure for its work and is also seeking endorsement by the Board of amendments to the Committee's terms of reference to permit appointment of vice-Chair.
4. The report includes the Committee's observations and advice to Board PCB and the UNAIDS Executive Director, with a view to strengthening governance and oversight within UNAIDS. Key among these are that the Committee advises the Board and Executive Director to:
 - develop action plans for addressing the top risks that are highlighted in the 2022 statement of internal controls;
 - develop a contingency plan for managing changes in UNAIDS core fund balance, which is currently below the minimum level that has been approved by the Board;
 - arrange for the Unified Budget Results and Accountability Framework performance monitoring report to be periodically audited as a means of obtaining independent assurance on the contents of the report;
 - continue to use every opportunity to ensure that the needs of the UNAIDS Secretariat are taken into account during the WHO's development and implementation of the new Enterprise Resource Planning system, and arrange for the data that will be introduced into the system to be cleaned in a timely manner and for all affected staff to be adequately trained in the use of the new system;
 - fast-track the implementation of long-outstanding internal audit recommendations and finalize arrangements for posting summaries of final internal audit reports on the website of UNAIDS as a means of enhancing accountability and transparency;
 - develop an action plan for addressing the backlog of long-outstanding investigation cases, and establish a dedicated budget for investigations as a means of ensuring that investigations are completed in a timely manner;
 - implement appropriate measures for improving the completion rates for the organization's mandatory training courses on matters related to ethics, integrity and the prevention of misconduct;
 - arrange for reports on the status of implementation of all internal and external oversight recommendations to be periodically provided to UNAIDS senior management for review; and
 - periodically meet with the heads of internal audit, investigation and external audit functions as a means of helping these functions to better understand and respond to the needs of UNAIDS.
5. The report also includes a request from the Committee for the Board to approve a change in the Committee's terms of reference that authorizes the Committee to formally establish a vice-Chair position. This position will support the Chair in implementing the Committee's

annual work plan, replace the Chair in case of his/her absence, and also support continuity and succession planning.

6. The Committee has also included a copy of its new rules of procedure in the report for the information of the Board. The rules will assist Committee members in executing their responsibilities and were approved by the Committee on 9 November 2022.
7. The Committee intends in its upcoming meetings to focus on risk management and internal controls, performance and financial reporting, internal audit, investigations, external audit, and other priority issues within the Committee's terms of reference.
8. The Board is invited to welcome the report of the Committee and look forward to the next report, to take note of the Committee's rules of procedure.
9. The Board is also invited to approve proposed amendments to the Committee's terms of reference.

Introduction

1. The Independent External Oversight Advisory Committee (IEOAC) of the Joint United Nations Programme on HIV/AIDS (UNAIDS) is an advisory body mandated to provide independent, external, expert advice to the UNAIDS Programme Coordinating Board (PCB) and Executive Director for fulfilling their 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 implement Formal Recommendation 5 of the Joint Inspection Unit (JIU) review of the management and administration of UNAIDS.
2. As outlined in the terms of reference that were approved by the PCB, the IEOAC provides advice to the PCB and Executive Director on:
 - the quality and level of financial reporting, governance, risk management and internal controls within 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.
3. This report is submitted to the 52nd meeting of the PCB. It covers the period from 1 June 2022 to 31 May 2023 and focuses on the IEOAC's work since its first annual report, which was submitted to the PCB at its 50th meeting in June 2022.

IEOAC sessions, composition and working methods

IEOAC sessions

4. During the reporting period, the Committee held six sessions: on 28 September 2022 (5th session); from 9 to 11 November 2022 (6th session); on 23 November 2022 (7th session); on 4 April 2023 (8th Session); from 22 to 24 May 2023 (9th session); and on 29 May 2023 (10th session). The 6th session was held as an in-person meeting in Geneva, while all the other sessions were held virtually. Reports of the sessions of the IEOAC are available on the [website of UNAIDS](#).

Composition

5. Through an intersessional decision in February 2022, the PCB approved the composition of the IEOAC, using a process led by the PCB Bureau and the UNAIDS Executive Director that prioritized candidates' technical expertise, geographical representation, gender balance and specific skills and experience in HIV programming implementation and oversight. Members of the IEOAC for 2022–2023 were:
 - Saad Bounjoua,
 - Agnieszka Slomka Golebiowska,
 - David Kanja (2023 Chair),
 - Bushra Malik (2022 Chair),
 - Ibrahim James Pam,
 - H  l  ne Rossert (2023 vice-Chair), and
 - Benoit de Schoutheete.

Working methods

6. The IEOAC provides independent, external, expert advice to the PCB and the UNAIDS Executive Director. The Committee reviews a broad range of information and also engages with the Executive Directory, Secretariat officials, the WHO/IOS and the External Auditor mainly on the basis of reports, presentations and information with which it is provided. It further deliberates on relevant matters internally to reach its assessments and conclusions.

IEOAC self-assessment

7. At its 9th session, the IEOAC undertook a self-assessment of its activities from 1 March 2022 to 30 April 2023 in accordance with its terms of reference. This assessment was mostly undertaken using the form that is attached as Annex 4. The assessment found that the IEOAC had in a relatively short period of time developed strong working relationships among its members. During this period, the IEOAC met nine times since its formation in early 2022, used these meetings to develop advice to the PCB and the Executive Director, prepared two reports to the PCB, met twice with the Executive Director and multiple times with senior management and the PCB Bureau, developed new rules of procedure, reviewed and proposed an amendment to its terms of reference, and performed its first self-assessment. The self-assessment also rendered high marks on key metrics, including independence, committee structure and composition and professionalism. All this work was done with the support of a very skilled secretariat and independent report writer.
8. The self-assessment also found areas where improvements in the operations of the IEOAC are needed. IEOAC meetings need to be planned well in advance, in order to ensure full attendance and adequate time for preparation. Documents for each meeting should be available for IEOAC members to review at least ten calendar days before each meeting. To maximize the effectiveness of the IEOAC's limited time during meetings, the IEOAC agreed to appoint leads or focal points within the Committee to work with the UNAIDS Governance Team and relevant UNAIDS staff to ensure that documentation and presentations are sufficiently pertinent and detailed.

Key matters reviewed and advice provided

Financial and performance reporting

Financial reporting

9. At its 9th session, the IEOAC reviewed the 2022 financial report and the 2023 interim financial management update. The IEOAC also met with the UNAIDS Director of Finance and Accountability to discuss financial reporting issues.
10. The Committee noted that the financial report included a statement on the effectiveness of internal controls that was signed by the UNAIDS Executive Director. This statement was accompanied by a list of the top risks that were identified during the related review of internal controls. The Committee also noted that the UNAIDS core fund balance was below the minimum level that had been approved by the PCB and had experienced annual declines in 2021 and 2022.
11. The IEOAC advised the Executive Director to develop action plans for addressing the top risks that were highlighted in the 2022 statement of internal controls section of the organization's 2022 financial report. These plans should identify risk owners as well as target completion dates for the various actions.

12. The IEOAC also advised the Executive Director to develop a contingency plan for managing changes in UNAIDS core fund balance, which is currently below the minimum level that has been approved by the PCB. This plan should consider worst- and best-case scenarios as well as other potential funding scenarios.
13. The IEOAC also welcomed the external auditor's unqualified opinion on the 2022 financial statements for UNAIDS.

UBRAF Performance Reporting

14. During its 6th session, the IEOAC reviewed a briefing that was provided by the Secretariat on the structure of the UNAIDS Unified Budget, Results and Accountability Framework (UBRAF) and the related processes for collecting, analyzing, and summarizing performance data provided across the Joint Programme. At its 9th session, the IEOAC also received an update on the annual performance monitoring report that was to be submitted to the PCB at the 52nd meeting.
15. The IEOAC noted that the progress on numerous UBRAF indicators was reported as "on track" and advised the Executive Director to also consider articulating, in future versions of the UBRAF performance monitoring report, the challenges that the Joint Programme had faced, the strategic choices that had been made during each year, and how these choices had affected performance. The Committee also indicated that the absence of a description of challenges and their impact on performance, might result in the performance monitoring report providing an overly optimistic assessment of the Joint Programme's work.
16. The IEOAC also advised the Executive Director to arrange for the UBRAF performance monitoring report to be periodically audited by either the UNAIDS internal auditor or external auditor as a means of obtaining independent assurance on the contents of the report.

Enterprise Resource Planning system

17. During its 5th and 8th sessions, the IEOAC reviewed updates from the UNAIDS Secretariat and the WHO Business Management System Process team on the development of a new WHO Enterprise Resource Planning (ERP) system. UNAIDS will use this system to manage various day-to-day business activities including finance, financial reporting, programme management, procurement, travel, etc.
18. The IEOAC noted that there was a lack of clarity on whether the new ERP would satisfy all of UNAIDS's specific needs particularly as the system was designed and implemented by WHO with no customization for UNAIDS. The Committee also noted that one of the principal risks to UNAIDS from the new system was the possibility that UNAIDS data might not be ready or sufficiently complete, consistent and accurate for the new platform and that staff might not be sufficiently trained and prepared to use the platform when it is rolled out.
19. The IEOAC advised the Executive Director to: continue to use every opportunity to ensure that the needs of the UNAIDS Secretariat are taken into account during the WHO's development and implementation of the new ERP system; arrange for the data that will be input into the ERP system to be cleaned in a timely manner; and arrange for all affected staff to be adequately trained in the use of the new system.

Internal audit function

20. During its 5th, 6th, 8th and 9th sessions, the IEOAC met with representatives from the WHO Office of Internal Oversight Services (WHO/IOS) and also had a private session with them.
21. The IEOAC reviewed updates that were provided by WHO/IOS on the status of UNAIDS internal audit activities and work plans and also discussed with WHO/IOS various aspects of the internal auditing process, including whether the risk categorization undertaken for country offices might also be applied to cross-cutting functions. In response to queries from the IEOAC, WHO/IOS indicated that it has interactions with the UNAIDS evaluation office to avoid overlaps and duplication and also with UNAIDS management to inform the prioritization of audits and to explore whether certain workplace misconduct allegations might be resolved through internal mechanisms. The Committee also noted that WHO/IOS was planning to commission an external quality assessment of its functions during 2023.
22. The IEOAC noted that: UNAIDS internal audit assignments were mostly focused on compliance and did not directly address aspects related to economy and efficiency; and that there were 12 UNAIDS long-outstanding recommendations from 2018 and 2019 that had not been implemented. The Committee further noted that the WHO/IOS 2023 annual report contained information that highlighted a declining trend in the overall effectiveness of the UNAIDS controls that were tested by WHO/IOS.
23. The IEOAC advised the Executive Director to: arrange for WHO/IOS to include efficiency and economy aspects as well as compliance issues in the scope of UNAIDS internal audit assignments; fast-track implementation of the 12 long-outstanding internal audit recommendations from 2018 and 2019; address the causes for the declining trends in the overall effectiveness of controls tested that was described in the annual report of WHO/IOS; and finalize arrangements for posting summaries of final internal audit reports, which are currently disclosed annually in the annual report of WHO/IOS, on the website of UNAIDS as a means of enhancing accountability and transparency.

Investigations function

24. The Committee reviewed updates that were provided by WHO/IOS on the status of UNAIDS investigations and noted that WHO/IOS had a backlog of 25 long-outstanding open UNAIDS investigation cases from 2018, 2019, 2021 and 2022. The Committee also noted that IOS was undertaking recruitment for 15 additional investigations positions which had been approved for the Office, and was expecting to conclude the related recruitment before the end of September 2023.
25. The IEOAC advised the Executive Director to: develop an action plan for addressing the backlog of long-outstanding investigation cases, which in the view of the IEOAC pose a risk to the organization; and establish a dedicated budget for investigations as a means of ensuring that investigations are completed in a timely manner and in accordance with the targets that are set out in the memorandum of understanding between the UNAIDS Secretariat and WHO/IOS.

Ethics function

26. At its 9th session, the IEOAC met with the Ethics Officer and also reviewed the annual report that the Ethics Office will provide to the PCB at the Board's 52nd meeting. The Committee noted that the completion rates for the following mandatory training courses ranged from 69 to 91%: ethics and integrity, preventing sexual exploitation and abuse, preventing harassment and abuse of authority, and preventing fraud and corruption. The Committee also noted that the Ethics Office currently has one staff member and over the past year has experienced a significant increase in its caseload and the advisory services it provides. The Committee further noted that there were potential risks (such as challenges

regarding segregation of duties) that might arise due to the current funding shortfalls and associated staffing reductions within the organization.

27. The IEOAC advised the Executive Director to: implement appropriate measures for improving the completion rates for the organization's mandatory training courses; explore strategies for increasing resources for the Ethics Office, taking into account existing budget constraints; and prioritize measures aimed at preventing fraud and raising the visibility of fraud prevention measures across the organization.

Follow-up and monitoring of internal and external oversight recommendations

28. At its 5th session, the IOEAC reviewed an update provided by the Secretariat on the organization's process for following up and monitoring internal and external oversight recommendations. The committee acknowledged and expressed its appreciation for the substantial work that was being done by the Secretariat to close outstanding oversight recommendations, and also noted that the organization had a backlog of oversight recommendations.
29. At its 6th session, the IEOAC also reviewed an update that was provided by the Secretariat on the monitoring of reports and recommendations issued by the JIU during the 2019 to 2022 period. The Committee noted that JIU had issued 104 recommendations to UNAIDS during this period of which 30 were implemented, 8 were in progress and 65 were "under review".
30. The IEOAC advised the Executive Director to: establish an action plan for resolving and addressing JIU recommendations which the organization has categorized as "under review"; and develop guidelines for ensuring that all internal and external oversight recommendations, including but not limited to the JIU, are periodically followed up in a consistent manner. The Committee also advised the Executive Director to arrange for reports on the status of implementation of all oversight recommendations to be periodically provided to UNAIDS senior management and the IEOAC for review.

Meetings with heads of oversight functions

31. The IEOAC reviewed the UNAIDS Secretariat's interactions with the heads of the organization's oversight functions, and advised the Executive Director to be meeting periodically with the Director of WHO/IOS and with the head of the organization's external audit team. The Committee also indicated that the Executive Director's regular engagement with these individuals will help the internal audit, investigation and external audit functions to better understand and respond to the needs of UNAIDS. The regular engagement will also help UNAIDS senior management to identify and respond to important trends identified by the oversight functions, and send a strong message regarding the high priority placed on the organization's internal audit, investigation and external audit activities.

Other matters

Proposed amendments to the terms of reference for IEOAC

32. At its 6th session, the IEOAC reviewed its draft rules of procedure and concluded that having a vice-Chair would aid the Committee in fulfilling its purpose and assist its Chair in implementing the annual work plan and supporting continuity and succession planning.
33. In line with this conclusion, the IEOAC is requesting the PCB to approve the proposed changes in red text in paragraph 22 of its proposed revised terms of reference (see **Annex**

1) to enable the Committee to create the position of vice-Chair. The other details in the terms of reference regarding the Committee's leadership, such as the means of election and the rotational nature of these positions, will remain the same.

Establishment of the rules of procedure for the IEOAC

34. At its 6th session, the IEOAC adopted new Rules of Procedure (attached as **Annex 2**) in accordance with the requirements in paragraph 27 of the IEOAC's terms of reference. The rules were cleared by the PCB's legal counsel and include nine sections that address aspects related to the Committee's independence, appointment and terms of its members, duties of the Chair and vice-Chair, Committee meetings, the process for reporting on the Committee's work, an annual work plan, performance, logistical and administrative issues, and review.
35. The IEOAC is providing these rules of procedure to the PCB for its information, in line with the requirement in paragraph 27 of the IEOAC's terms of reference.

IEOAC 2023 work plan

36. A summary of the IEOAC's 2023 work plan is included as **Annex 3** to this report. The IEOAC plans to meet three times in 2023. Two of these meetings have already occurred virtually, in April 2023 and in May 2023.
37. The IEOAC will have its third meeting of 2023 face-to-face in Geneva in October 2023. The meeting will address: outstanding oversight recommendations; ERP implementation; risk management; a review of the work plans for the internal audit, investigation and external audit functions; a review of the recommendations of the evaluation office; and other matters in the IEOAC's work plan. The Committee will also develop its 2024 work plan.

Closing remarks

38. The IEOAC expresses great appreciation for the support and cooperation it received from: the UNAIDS Executive Director, Senior Management, Governance team, External Auditor, WHO/IOS and the many other Secretariat staff who assisted in supporting the Committee's meetings during this past year. The Committee also appreciated the candid and constructive dialogue on key issues during its briefing sessions and meetings.

Proposed decision points

The Programme Coordinating Board is invited to:

39. *Welcome* the report of the UNAIDS Independent External Oversight Advisory Committee and *look forward* to the next report in 2024.
40. *Take note* of the rules of procedure for the UNAIDS Independent External Oversight Advisory Committee.
41. *Approve* the proposed revised terms of reference of the UNAIDS Independent External Oversight Advisory Committee, as reflected in Annex 1 of the IEOAC's 2023 annual report (UNAIDS/PCB(52)/23.19).

[Annexes follow]

Annex 1. Proposed revised terms of reference of the UNAIDS IEOAC

Independent External Oversight Advisory Committee of the United Nations Joint Programme on HIV/AIDS

Background

In 2019, the United National Joint Inspection Unit completed a review of the United Nations Joint 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 practices;
- 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 work plan including the follow-up and monitoring of any internal and external oversight recommendations;
- m. Provide annual update 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, 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, or have been within the three years prior to appointment to the IEOAC, an employee of a member of the United Nations Panel of External Auditors or a member of the Joint Inspection Unit; 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. 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.
20. 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.
21. 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.
22. The positions of Chair and **vice-Chair** will be rotational and shall be selected by the IEOAC members from among their number; the Chair and **vice-Chair** shall serve in this capacity for a maximum of one term of their membership of the IEOAC.
23. 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.
24. 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.

25. 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: Rules of procedure of the UNAIDS IEOAC

Rules of procedure

Independent External Oversight Advisory Committee of the United Nations Joint Programme on HIV/AIDS

Background

1. The Independent External Oversight Advisory Committee (IEOAC) of the United Nations Joint Programme on HIV/AIDS (UNAIDS) adopted these Rules of Procedure at their sixth meeting on 9 November 2023 to assist its members in executing their responsibilities. The Rules supplement the Committee's Terms of Reference and shall always be read together with and construed in a manner that is consistent with the Terms of Reference.

Independence

2. All IEOAC members shall adhere to the independence and conflict of interest requirements that are in paragraphs 14 to 17 of the Committee's Terms of Reference, and shall annually submit a signed copy of the required declarations to the UNAIDS Secretariat. These declarations shall be updated by IEOAC members when required.
3. At each meeting and at any other time in the course of the conduct of the business of the IEOAC, members shall inform the PCB Chair of any conflict of interest that they may have in relation to any matters that are the subject of consideration by the IEOAC.
4. In the event of a conflict of interest, the concerned member of the IEOAC shall recuse himself/herself from participation in the consideration of the concerned matter and in decision-making relevant to that matter.

Appointment and term

5. In accordance with paragraph 21 of the Terms of Reference of the Committee:
 - a. half the members of the inaugural IEOAC will be appointed 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; and¹
 - b. all other members of the Committee shall be appointed to serve a maximum of two terms of two years each.
6. The Committee shall annually elect a Chair and a vice-Chair to serve for a one-year term. The positions of Chair and vice-Chair shall be selected by the IEOAC members from among their number. The Chair and vice-Chair shall serve in this capacity for a maximum of one term of their membership of the IEOAC.
7. If the Chair no longer holds membership in the Committee or is revoked by the PCB because he/she is disabled or otherwise unable to discharge his/her responsibilities for

¹ The Committee interprets that half of the five (5) members is three (3) members for the purpose of the term of the inaugural committee.

the balance of his/her term, IEOAC members shall select a new Chair from among their number for the remainder of the outgoing Chair's term.

8. In case the vice-Chair ceases to hold membership of the Committee or is revoked by the PCB or is selected as the Chair, members of the Committee shall appoint a vice-Chair from among their number for the remainder of previous vice-Chair's term.

Duties of the Chair and vice-Chair

9. The Chair of the IEOAC shall:
 - a. convene and preside over all IEOAC meetings;
 - b. present the provisional agenda for each meeting to members of the IEOAC;
 - c. issue such correspondence on behalf of the Committee as may be required;
 - d. represent the Committee and attend hearings to respond to questions on the activities and findings of the Committee;
 - e. submit and present the Committee's annual reports in writing for consideration by the UNAIDS Programme Coordinating Board (PCB) or in-person if requested by the PCB;
 - f. submit and present interim reports to the PCB Bureau;
 - g. oversee the preparation of the annual work plan, meeting notes, annual reports and interim reports of the IEOAC as well as the management of the Committee's records; and
 - h. serve as the Chief spokesperson of the Committee before key stakeholders based on input received from the Committee.
10. The vice-Chair of the IEOAC shall:
 - a. act on behalf of the Chair during the Chair's absence;
 - b. represent the Committee and attend hearings when requested to do so by the Chair; and
 - c. assume the functions of the Chair in the event the Chair ceases to be a member of the Committee until a new Chair is selected.

Meetings

11. The Chair of the IEOAC shall prepare a provisional agenda for each meeting after consulting with the other members of the Committee.
12. The members of the IEOAC shall normally receive the provisional agenda and accompanying background documents for the meeting in question at least 10 calendar days before the meeting is held.
13. Two-thirds of the members of the IEOAC shall constitute a quorum. The existence of a quorum shall be confirmed by the Chair at the beginning of each meeting.
14. The IEOAC shall meet, in principle at least two times per year. Additional regular meetings may also be scheduled if deemed necessary. The Chair of the IEOAC shall establish the dates for the regular meetings in consultation with the other members of the Committee.
15. The IEOAC may also hold extraordinary meetings in response to a request from the Chair or on requests from two or more members for the Chair to organize such meetings.

16. The Committee may meet either in-person or virtually at such times and in such locations as may be necessary for the performance of its duties. In-person meetings shall be held at UNAIDS headquarters in Geneva, or at such other location as may be expedient or agreed with the Secretariat or the PCB.
17. The Committee shall normally hold closed sessions during its meetings. The Committee may invite to its closed sessions individuals or parties as it deems appropriate including officials of the UNAIDS Secretariat as well as representatives of the Board of Auditors, the Office of Internal Oversight Services of the World Health Organization and the Joint Inspection Unit.
18. Decisions of the IEOAC shall be taken at meetings preferably by consensus, or by two thirds of the members whenever a consensus cannot be reached.
19. The IEAOC shall provide an update to UNAIDS Senior Management on the key issues that shall arise at each regular Committee meeting. The update will be provided as soon as possible after the end of each meeting to either the UNAIDS Executive Director or his/her designate. The Committee meet with the Executive Director at least once during the year, and preferably at each meeting.
20. All IEOAC members shall be expected to attend all of the Committee's meetings and details on attendance shall be included in the Committee's meeting notes and annual report to the PCB.

Reporting

21. The Chair shall ensure that appropriate notes of all IEAOC meetings are prepared, and that such notes are circulated to all members of the IEOAC for review and clearance as soon as possible after each meeting.
22. The Chair shall also arrange for the final version of the notes for each IEOAC meeting to be posted publicly on the UNAIDS website. These notes may be redacted to remove any private and confidential information.
23. All members of the IEOAC shall be requested to review and clear the draft versions of the Committee's annual reports and interim reports that will be prepared in accordance with paragraphs 30 and 31 of the Committee's terms of reference.

Annual work plan

24. The IEOAC shall establish an annual work plan for guiding its activities. This work plan shall be established at the beginning of each calendar year and shall cover the responsibilities that are described in the Committee's Terms of Reference.

Performance

25. The performance of the IEOAC shall be reviewed through an annual self-assessment and an independent evaluation conducted every two years. The results of the self-assessments and independent evaluations shall be reported to the PCB as part of the annual report.

Logistical and administrative support

26. The UNAIDS Secretariat, in consultation with the IEOAC, shall designate an independent report writer to the IEOAC who shall provide assistance in the preparation of IEOAC meeting summaries and reports.
27. The performance appraisal of the IEOAC independent report writer shall be done with input from and in consultation with the Chair of the IEOAC.
28. All records of the meetings of the IEOAC shall be kept in an appropriate online repository within the UNAIDS secure platform that is accessible to members of the IEOAC.
29. The UNAIDS Secretariat shall provide all other required logistical and administrative support to the IEOAC.

Review

30. The IEOAC shall review these Rules of Procedure whenever deemed necessary. Any amendments to the Rules shall be communicated to the PCB for its information.

Annex 3. Summary of the 2023 work plan of the IEOAC

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
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 financial and performance reports produced for the PCB	<ul style="list-style-type: none"> • 2022–2026 UBRAF Framework and 2023–2024 Work plan and Budget • 2022 Financial report • 2023 Interim Financial Management Update • Report of the External Auditor • Report of the Internal Auditor • 2022–2023 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	X

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
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's standards and disclosure practices (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		X	X
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 		X	X	X	X	X	X

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
	<ul style="list-style-type: none"> • Discussion with Senior Advisor, Performance Reporting • Discussion with UNAIDS Senior Management • Additional information requested by IEOAC as relevant • Assessment based on agreed criteria (IEOAC) 							
Compliance: Review systems established by the UNAIDS Secretariat to promote compliance with laws, regulations, policies and high standards of ethical conduct to prevent conflicts of interest	<ul style="list-style-type: none"> • Report of the Ethics Office • Discussion with the Ethics Office • Additional information requested by IEOAC as relevant • Assessment based on agreed criteria (IEOAC) 			X			X	
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 			X			X	

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
	<ul style="list-style-type: none"> Discussion with Director, Human Resources Management Additional information requested by IEOAC as relevant Assessment based on agreed criteria (IEOAC) 							
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			X
Risk management and internal controls: Review the effectiveness of UNAIDS internal control systems, including management and internal governance practices	<ul style="list-style-type: none"> Internal Control framework Annual Statement of Internal Control 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 		X		X	X		X

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
	<ul style="list-style-type: none"> Additional information requested by IEOAC as relevant Assessment based on agreed criteria (IEOAC) 							
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								
Monitor issues and trends arising from the audit reports	<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 work plan 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
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	<ul style="list-style-type: none"> Internal auditors' framework and tools Work plan of the Internal Auditor Report of the Internal Auditor 		X	X	X	X	X	X

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
of this function, and follow-up on internal audit recommendations	<ul style="list-style-type: none"> Discussion with internal auditors Additional information requested by IEOAC as relevant Assessment based on agreed criteria (IEOAC) 							
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 Work plan 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	X	X	X
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	<ul style="list-style-type: none"> Report of the Internal Auditor 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) 			X			X	

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.

Activity / key actions Responsibilities as outlined in the TOR	Inputs	IEOAC lead	Timeframe					
			2023			2024		
			MAR	MAY	OCT	FEB	MAY	SEP/ OCT
To promote transparency, IEOAC meeting notes will be publicly posted on the UNAIDS website. If agreed by the PCB Bureau, meetings notes may be redacted to remove private and confidential information.	<ul style="list-style-type: none"> Meeting summaries written by IEOAC Report Writer 	X	X	X	X	X	X	X

Annex 4. 2023 IEOAC self-assessment questionnaire

<i>Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee</i>						
<i>Framework and Criteria</i>	<i>Statements</i>	<i>Yes</i>	<i>No</i>	<i>Partial</i>	<i>N/A</i>	<i>Comments</i>
<i>A. There is a strong policy framework in place ensuring the independence of the Committee</i>						
	The Committee's terms of reference have been formally approved by the governing body of the organization.					
	The Terms of Reference have been updated within the last 5 years.					
	The Committee is independent and it reports directly to the governing body as well as to the organization's executive head.					
	The Committee is composed entirely of independent members external to the organization.					
	The appointments of all members of the oversight committee are approved by the governing body.					
Overall observations/comments on Policy Framework and Independence						
<i>B. Committee Structure and Composition are well defined</i>						
	The Committee membership is clearly defined in the terms of reference.					
	All members serve in a personal capacity, and alternates are not allowed.					
	The recruitment practice for Committee members is transparent, equitable and competitive.					
	At least one Committee member is a financial expert with good knowledge of generally accepted accounting principles or International Public Sector Accounting Standards and financial statements, internal controls and procedures for financial reporting.					

Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee						
Framework and Criteria	Statements	Yes	No	Partial	N/A	Comments
	The members composition embodies adequate professional backgrounds and skills (areas of expertise) to properly cover the Committee's mandate and there is balance with regard to gender and geographic representation.					
	The Committee has sufficient funding to access outside expertise or professional education to supplement the member's professional skills to fulfil the Terms of Reference					
	Members are required to sign periodic statements of individual independence and absence of conflict of interest in fulfilling their mandate.					
	The Committee follows adequate succession planning and practices with regard to its Chair-person and membership.					
Overall observations/comments on Committee Structure and Composition						
C. Committee Operating Practices are well managed with work plan and its execution, including proper resources available to support the Committee's function						
C.1 Annual Work plan	The Committee establishes an annual work plan to ensure that it covers responsibilities under the Terms of Reference.					
	The annual work plan covers review and advice on the organization's financial management and reporting, as well as the appropriateness of accounting policies and disclosure practices.					
	The annual work plan covers advice on accountability and review and advice on the effectiveness of the internal control system.					
	The annual work plan covers the review and					

<i>Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee</i>						
<i>Framework and Criteria</i>	<i>Statements</i>	<i>Yes</i>	<i>No</i>	<i>Partial</i>	<i>N/A</i>	<i>Comments</i>
	advice on the effectiveness of the evaluation system.					
	The annual work plan covers the review and advice on the enterprise risk management system.					
	The annual work plan covers the review and advice on the ethics system to maintain and promote international civic service values.					
	The annual work plan covers the work of the External Auditor and her/his report.					
	The Committee provides review and advice on the systems established and measures taken by the organization to prevent fraud, establish appropriate whistleblowing arrangements and deal with other misconduct issues.					
	The Committee conducts private sessions with the Heads of Internal Audit, Evaluations, Ethics and the External Auditor.					
	The Committee has free and unrestricted access to information, staff - including internal auditors, external auditors, governing bodies or any external party that is necessary to fulfil its mandate and roles and responsibilities.					
	The Heads of Internal Audit, Evaluations, Ethics and External Audit have unrestricted and confidential access to the Committee's Chairperson.					
	The Committee reviews the annual report of the organization and other significant accountability reports to ensure that, to the best of its knowledge, there are no material misstatements or omissions.					
Overall observations/comments on Annual Work plan and its implementation						

<i>Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee</i>						
<i>Framework and Criteria</i>	<i>Statements</i>	<i>Yes</i>	<i>No</i>	<i>Partial</i>	<i>N/A</i>	<i>Comments</i>
C.2. Sufficient Resources and Support are provided to the committee	The budgetary allocation is sufficient to cover the Committee's needs (e.g., travel to meetings and field visits, training, and engagement of subject specialists (if needed).					
	Secretarial support provided to the Committee's needs is adequate and effective, including document management system.					
	Documents are timely received and with adequate information on the subjects to be discussed to allow for effective and efficient deliberations.					
Overall observations/comments on Support and Resources						
C.3. Committee meetings are well planned, conducted and documented	The Committee meets at least 3 times a year or more as necessary.					
	Meeting agendas are prepared and provided in advance to members for their comments and input.					
	Meetings are scheduled on an annual basis and far in advance.					
	Minutes or reports of Committee meetings are documented and formally approved by the Committee's members.					
	Committee's decisions are made by consensus? If consensus does not prevail, dissenting reports are appropriate recorded.					
Overall observations/comments on Committee meetings and its procedures						
<i>D. Communication channels are well established and robust with various stakeholders and they are adequate for interaction between parties involved</i>						
There is a strong link between the Committee	There is sufficient visibility and opportunity to report and interact with the representatives of the					

<i>Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee</i>						
<i>Framework and Criteria</i>	<i>Statements</i>	<i>Yes</i>	<i>No</i>	<i>Partial</i>	<i>N/A</i>	<i>Comments</i>
and the Governing Body	Governing bodies and/or the Member States.					
	The Committee's observations and recommendations add value to Governing Body deliberations on oversight issues.					
	The Chair presents the Committee's annual report in-person to the Governing Body and answers questions from the members of the Governing Body.					
	The Committee's Annual Report is placed on the Agenda of the Governing Body for discussion and decision on the contents and recommendations.					
Overall observations/comments on communication with the Governing Body						
D.1. The Committee interacts effectively with the Executive Head of the Agency	Sufficiency of visibility and opportunity to interact with the Executive Head.					
	The organization's Executive Head routinely meets the Chair or the Oversight Committee as a whole at the beginning or at the end of each Committee meeting.					
	The Committee's observations, advice, and recommendations add value to the Executive Head in discharging her/his oversight responsibilities.					
Overall observations/comments on communication with the Executive Head of the Agency						
D.2. Management of the Organization interacts effectively with the committee.	The information and timeliness of presentations provided by the Organization's management to the Committee is adequate.					
	There is sufficient (perceived) understanding of the Organization and timely value-added of the					

<i>Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee</i>						
<i>Framework and Criteria</i>	<i>Statements</i>	<i>Yes</i>	<i>No</i>	<i>Partial</i>	<i>N/A</i>	<i>Comments</i>
	Committee to the Organization's management.					
Overall observations/comments on communication with management						
D.3. Heads of various Oversight Units	Adequacy of information and timeliness of presentations made by the Organization's oversight functions to the Committee.					
	Sufficiency of opportunity for the Committee to interact with the oversight functions in a private session, without management's presence.					
	Adequacy of timely value-adding advice and recommendations of the Committee to the oversight functions.					
Overall observations/comments on communication with heads of Oversight Units						
<i>E. Committee's Annual Report covered areas of its responsibilities under the Terms of Reference</i>						
	An annual report and any special report, if required, is prepared and submitted to the governing body and the organization's executive head: including					
	a) confirmation of whether the Committee has fulfilled all its responsibilities established in the terms of reference for the reporting period					
	b) an assessment of the performance of the internal audit/oversight function (such as actual achievements against their work plans) and External Audit, and their recommendations					
	c) an assessment on the organization's risk management, internal controls, accountability,					

<i>Annual Self-Assessment Questionnaire of the UNAIDS Independent External Oversight Advisory Committee</i>						
<i>Framework and Criteria</i>	<i>Statements</i>	<i>Yes</i>	<i>No</i>	<i>Partial</i>	<i>N/A</i>	<i>Comments</i>
	evaluation and governance processes					
	d) a section on the Committee's performance with regard to its effectiveness and efficiency					
Overall observations/comments on Committee reporting						
<i>F. Committee Performance is regularly assessed and actions taken on the recommendations arising from the assessment.</i>						
	An annual self-Assessment is performed; stakeholder feedback is solicited; and action resulting from the annual self-assessment is prepared and implemented.					
	The Committee timely addresses emerging priorities and challenges faced by and relevant to the Organization.					
	Value and impact of the Committee's recommendations, including their implementation.					
	Indicators have been established to measure the Committee's performance.					
	The Committee has been benchmarked against good practices.					
Overall observation/comment on evaluation of committee performance						
Any other observations or comments						

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